

Victor Central School
Board of Education
PROPOSED AGENDA
Regular Meeting, Thursday, October 10, 2019 –5:30 PM
Early Childhood School Boardroom
953 High Street
Victor, New York 14564

It is expected that, upon opening the meeting, a motion will be made to adjourn to executive session and that the regular meeting will begin at 7:15

✓ = Board Action Expected

1. Meeting Called to Order by President Deborah Palumbo-Sanders

- ✓ • Motion to enter executive session to discuss the employment history of specific individuals
- ✓ • Motion to return to regular session and adjourn the meeting.
- **Meeting called to order by President Deborah Palumbo-Sanders**
 - A. **Moment of Silence**
 - B. **Pledge to the Flag**
 - C. **Greetings to Visitors**
 - D. **Reading of Fire Evacuation Procedure**
(In case of a fire, would everyone please follow the EXIT signs to the outside of the building. Please stay completely clear of the building to provide space for any Fire Department vehicles.)

✓ **2. Approval of the Agenda**

3. Presentations/Recognitions: (20 Minutes)

- **Board of Education Recognition**
 —→ **Student Presentations**

4. Public Participation: The Board of Education invites you, members of the school community, to feel comfortable in sharing matters of interest or concern that you might have with us. Although the Board's work is open to the public, this is not a meeting with the public. All matters brought to the attention of the Board during the public session may be taken under consideration for future response or action. If you wish to speak, please sign-up at the table where you entered the Boardroom. The Chair will be happy to recognize those of you who wish to speak. When you approach the podium/microphone please identify yourself before presenting your thoughts.

(Individual comments will be limited to 3 minutes and the total time for this portion of the agenda will be limited to 15 minutes.)

As a matter of courtesy, we ask that issues related to specific School District personnel or students be brought to the attention of the Superintendent of Schools privately. Thank you for this consideration.

✓ **5. Acceptance of Consent Items (5 min.)**

- A. **Minutes of the Regular Board Meeting on September 12, 2019 and the Special Board Meeting on September 30, 2019;**
- B. **Treasurer's Report for the month ending August 31, 2019;**
- C. **Personnel Agenda;**
- D. **Board Members to attend standing committee meetings;**
- E. **Recommendations of the Committee on Special Education from the meetings of September 12, 16, 17, 18, 19, 20, 23, 24, 25, 26, 27, 30, 2019, October 1, 2, 3, 4, 7, 8, 9, 10, 2019 and from the Committee on Preschool Special Education from the meetings of September 17, 23, 2019 and October 10, 2019;**

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- F. Declare the following as surplus:**
- Hewlett Packard LaserJet P2015dn Printers with VCS tag #s 04525, 04988;
 - Apple iPads with VCS tag #s 014262, 014263, 014701, 014702;
 - Elmos with VCS tag #s 010381, 014336;
 - Chromebook HP11s with VCS tag #s 368858;
 - Chromeboxes with VCS tag #s 310809, 310810, 310811, 310815, 310816, 310817, 310818, 310820, 310821, 310827;
 - Hitachi Projector with VCS tag # 349108;
- G. Approve the following donations:**
- Three graphing calculators valued at \$300.00 from Jessica Brumbaugh to the Senior High School Math Department;
 - Classroom materials valued at \$659.80 for a project called “Learning Through LEGO Sets!” to Kristina Back’s Kindergarten classroom from DonorsChoose;
 - \$500.00 from the Victor Boys Volleyball Booster Club to the Victor Central School District in support of the JV Volleyball Team;
- H. Appointment of Mark Mazzatti as a member of the Committee on Special Education/Preschool Special Education for the 2019-2020 school year;**
- I. Approve the Instructional Material Review Committee for 2019-2020 as submitted;**
- J. Approve a per diem administrator substitute rate, exclusive of interim agreements, of \$375.00;**
- K. Acceptance of the External Audit Report and Corrective Action Plan as well as the Single Audit Report for year ended June 30, 2019;**
- L. Rescind the motion made on September 12, 2019 declaring nineteen 65” round tables as surplus;**
- M. Approve a Memorandum of Agreement with the Victor Central School District CSEA pertaining to mandated physical exams for diabetic drivers as submitted; and**
- N. Approve Grade 2 English Language Arts Reading Units Curriculum.**
- 6. A. Campus News**
- B. 3-8 End of the Year Report** (*Kristin Swann, Jen Check, Kevin Swartz, Brian Gee; 30 minutes*)
- ✓ **C. Adopt a resolution of the Victor Central School District, New York, amending a resolution heretofore adopted on September 30, 2019 regarding the publication of the Notice of a Special District Meeting.**
- ✓ **D. Approve the following field trip requests:**
- SEAS Club to Stowe, VT from 1/10/20 – 1/12/20;
 - Varsity Baseball to Myrtle Beach, SC from 4/3/20 – 4/13/20 to participate in The Ripken Experience;
 - Grades 9-12 Art Club to Pittsburgh, PA from 4/24/20 – 4/26/20;
 - Varsity Softball to Herkimer, NY from 5/1/20 – 5/3/20 to participate in a tournament;
 - Grades 9-12 DECA to Rochester, NY from 2/26/20 – 2/28/20 to participate in the DECA State Conference;

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- **Grades 9-12 DECA to Nashville, TN from 4/29/20 – 5/3/20 to participate in the DECA National Conference;**
- **Senior Class of 2020 to New York, NY from 3/26/20 – 3/28/20**
- **Senior High School Student Council to Lake Placid, NY from 11/24/19 – 11/26/19 to participate in the NYS Council on Leadership and Student Activities Conference;**

- ✓ E. **Policy Review: Second and final reading:**
1. **Special Education Personnel; Policy 4321.14**
 2. **Districtwide and Statewide Assessments of Students with Disabilities; Policy 4321.7**
7. **Meeting Reports**
- A. **Monroe County School Boards Association Committee Reports**
 - B. **Standing Committee Updates**
 - C. **Discuss the Proposed By-law Amendments and Resolutions for the 2019 NYSSBA Annual Business Meeting**
8. **Public Comment:** The Board of Education invites you, members of the school community, to feel comfortable in sharing matters of interest or concern that you might have with us. Although the Board's work is open to the public, this is not a meeting with the public. All matters brought to the attention of the Board during the public session may be taken under consideration for future response or action. If you wish to speak, please sign-up at the table where you entered the Boardroom. The Chair will be happy to recognize those of you who wish to speak. When you approach the podium/microphone please identify yourself before presenting your thoughts.
(Individual comments will be limited to 3 minutes and the total time for this portion of the agenda will be limited to 15 minutes.)
As a matter of courtesy, we ask that issues related to specific School District personnel or students be brought to the attention of the Superintendent of Schools privately. Thank you for this consideration.
9. **Upcoming Events/Meeting Reports**
- A. **Community Forum for the Capital Project, Monday, November 4, 2019 at 7:00 PM in the Boardroom.**
 - B. **Next Board Meeting, Thursday, November 14, 2019**
 - C. **Capital Project Vote, Monday, November 18, 2019 from Noon – 8:00 PM in the Primary School Gymnasium**
- ✓ 10. **Adjourn**

**VICTOR CENTRAL SCHOOL
BOARD OF EDUCATION**

**Unapproved Minutes of the Regular Meeting of September 12, 2019
Early Childhood School Boardroom
953 High Street
Victor, New York 14564**

CALL TO ORDER President Deborah Palumbo-Sanders called the meeting to order at 7:15 PM.

Members Present Karen Ballard, Tim DeLucia, Chris Eckhardt, Kristin Elliott, Debbie Palumbo-Sanders, Christopher Parks, Mike Vistocco

APPROVE AGENDA A motion was made by C. Parks, seconded by T. DeLucia, to approve the revised agenda for the meeting. The motion was carried. 7 yes 0 no

PRESENTATIONS/ RECOGNITIONS None at this time.

PUBLIC PARTICIPATION Karen Guidarelli, a parent and community member, provided an update on the Victor Farmington Food Cupboard.

Jeanne Christman, a parent, talked about the mental health crisis and about National Suicide Prevention Week. She said Victor schools can be the difference.

Brett Daggs, a parent, shared his feeling about the importance of starting a Nordic Ski Team. He asked the Board to consider adding this athletic team.

CONSENT ITEMS

Motion by C. Parks, seconded by C. Eckhardt, to approve upon recommendation of the Superintendent the following consent items:

MINUTES Minutes of the regular meeting of August 8, 2019;

FINANCIAL STATEMENTS Treasurer's Report for the month ending July 31, 2019;

PERSONNEL The following personnel items:
All appointments on these pages are made in compliance with New York State Education Law relating to criminal history background clearances for new employees. Conditional clearances under that law have been requested for all new employees.

Instructional

Probationary Appointments: The probationary appointment of **Sarah Annlee**, who has Certification as a School Social Worker, to a probationary position as a BOOST Teacher effective August 19, 2019, at an annual salary of \$58,270 (Step 9M+9 and Counselor's Index), leading toward tenure as a School Social Worker.

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The probationary appointment of **Sean Johnson**, who has Certifications in Students with Disabilities Grades 7-12 Mathematics and Mathematics Grades 7-12, to a probationary position as a Special Education Teacher effective September 30, 2019, at a prorated annual salary of \$51,650 (Step 9M+24), leading toward tenure in Special Education.

The probationary appointment of **Megan Mancini**, who has Certifications in English to Speakers of Other Languages, Childhood Education Grades 1-6, and Mathematics Grades 7-12, to a probationary position as an English Language Learners Teacher effective August 28, 2019, at an annual salary of \$44,800 (Step 4B+31), leading toward tenure in English Language Learners.

**Part Time
Appointments:**

The appointment of **Katrina Beckman**, who has Certification in Students with Disabilities Grades 1-6, to a part-time (.5fte) position as a Special Education Teacher effective September 1, 2019, and ending June 30, 2020, at an annual salary of \$24,650 (Step 8M).

The appointment of **Stacey Born**, who has Certifications in Students with Disabilities Grades 7-12, Students with Disabilities Grades 5-9 extension, English/Language Arts Grades 7-12, and English/Language Arts Grades 5-9 extension, to a part-time (.5fte) position as a Special Education Teacher effective September 1, 2019, and ending June 30, 2020, at an annual salary of \$23,825 (Step 5M+24).

The appointment of **Tayler Kochan**, who has pending Certification in Music, to a part-time (.4fte) position as a Music Teacher effective September 1, 2019, and ending June 30, 2020, at an annual salary of \$16,600 (Step 1B).

Appointments:

The appointment of **Chuck Loray**, who holds Certifications in Students with Disabilities-Social Studies Grades 7-12 and Social Studies Grades 7-12, to a Student Support Services TOSA position, effective August 28, 2019, and ending June 30, 2020.

**Long Term
Substitute
Appointments:**

The appointment of **Linda Hunt**, who has pending Certification in Students with Disabilities Grades 7-12, to a long term substitute position as a Special Education Teacher, effective September 1, 2019, and ending June 30, 2020, at an annual salary of \$50,050 (Step 9M).

Leaves of Absence:

The granting of a maternity leave and subsequent childcare leave of absence for **Kathryn Ward**, Elementary Teacher, effective approximately November 10, 2019, and extending to May 18, 2020.

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The granting of a maternity leave and subsequent childcare leave of absence for **Stephanie Schlueter**, Social Studies Teacher, effective approximately December 23, 2019, and extending to April 2, 2020.

Resignations: The resignation of **Kendra Kosten**, Short Term Substitute School Counselor, effective September 6, 2019.

Athletics: Swimming – Girls	<u>Position</u> Modified B	<u>Name</u> Gina Potenza	<u>Level</u> 4	<u>Years</u>
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Athletics:
Resignations: The resignation of **Christine Judge**, Modified B Girls Swim Coach, effective September 5, 2019.

Co-Curriculars:

<u>Clubs & Advisors</u>	<u>Name</u>	<u>Group</u>
Tri-M Honor Society Co- Advisor	Gretchen Judge	1
Sr. High Victor Cares Co-Advisor	Colleen Collier	2
Sr. High Victor Cares Co-Advisor	Matthew Mayne	2
Jr. High Student Council Advisor	Sara Kutter	3
<u>Music</u>		
Percussion Ensemble Technician	Joe Palomaki	2
Percussion Ensemble Director	Mark Gowman	4

Resignations: The resignation **LeeAnne Birkemeier**, Sr. High Victor Cares Club Advisor, effective September 1, 2019.

The resignation **Katherine Potter**, Jr. High Student Council Advisor, effective September 1, 2019.

Per Diem Substitutes:	<u>Candidate</u>	<u>Area of Certification</u>
	Toby Young	Music
	Colette Hironimus	Uncertified
	Carter Bunce	Uncertified
	Lori Kohl	Uncertified
	Nancy Standing	Elementary
	Peter Carrier	Uncertified
	Meredith Krumholtz	Literacy
	Mitchel Segbers	Physical Education
	Margaret Pixley	Uncertified
	Benjamin Colak	Social Studies
	Hannah McCann	Elementary
	Sarah Mead	Uncertified
	Nicole Pritchard	Elementary/Special Education
	Maria Harvey	Economics/Business

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Non-Instructional

Appointments:

The appointment of **Patricia Anderson**, Food Service Helper, effective September 1, 2019, at an hourly rate of \$11.80.

The appointment of **Ashley Holbrook**, Full Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Catherine Wiseman**, Full Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Evon Williams**, Full Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Shannon Toombs**, Cleaner, effective September 4, 2019, at an hourly rate of \$12.18.

The appointment of **Regina Bush**, from Part Time Library Clerk and Full Time Library Clerk, effective August 28, 2019, at an hourly rate of \$16.23.

The appointment of **JoAnn Bobzien**, Full Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Mark Kuzia**, Cleaner, effective September 3, 2019, at an hourly rate of \$12.18.

The appointment of **Edna Stewart**, School Bus Monitor, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Sylvia Barnes**, School Bus Monitor, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Pratima Purcell**, Full Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Teresa Fitzpatrick**, Part Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Kathleen Jokinen**, Part Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Lynne Oddo**, Part Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.80.

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The appointment of **Margaret Lynch**, Part Time Teacher Aide to Full Time Teacher Aide, effective August 28, 2019.

The appointment of **Sallieann Orlando-Cataldi**, Full Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.90.

The appointment of **Ashley Masters**, Full Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Kristi Patton**, Part Time Teacher Aide, effective September 6, 2019, at an hourly rate of \$11.80.

The appointment of **Dana Peterson**, Full Time Teacher Aide to Part Time Teacher Aide, effective August 28, 2019.

The appointment of **Trina Viggiano**, Part Time Teacher Aide, effective August 28, 2019, at an hourly rate of \$11.80.

The appointment of **Deepa Gajul**, Part Time Teacher Aide, effective August 29, 2019, at an hourly rate of \$11.80.

The appointment of **Trang Cointot**, Part Time Teacher Aide, effective September 4, 2019, at an hourly rate of \$11.80.

The appointment of **Adria Posman**, Food Service Helper, effective September 4, 2019, at an hourly rate of \$11.80.

The appointment of **Ricky Markgraf**, from Substitute School Bus Driver to Full Time School Bus Driver, effective August 29, 2019, at an annual rate of \$13,595.

The appointment of **Ruby Verstreate**, from Substitute School Bus Driver to Full Time School Bus Driver, effective August 29, 2019, at an annual rate of \$13,595.

The appointment of **Allison Hartley**, Food Service Helper, effective September 16, 2019, at an hourly rate of \$11.80.

Resignations:

The resignation of **Jennifer Nguyen**, Nutritionist, effective August 30, 2019.

The resignation, due to retirement, of **Sharon Schmaltz**, Full Time Teacher Aide, effective August 8, 2019.

The resignation of **Jomary Gomez Rosario**, Food Service Helper, effective August 20, 2019.

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The resignation of **Tricia Shutter**, Cleaner, effective August 13, 2019.

The resignation of **Ashley Masters**, School Bus Monitor, effective August 27, 2019.

The resignation of **Scott Ellmaker**, School Bus Driver, effective August 27, 2019.

The resignation of **Shari Schmidt**, Part Time Teacher Aide, effective September 4, 2019.

The resignation of **Choen Johnston**, Full Time Teacher Aide, effective August 27, 2019.

The resignation, due to retirement, of **Marie Vara**, Typist, effective September 6, 2019.

The resignation of **Christine Judge**, Senior School Lifeguard, effective September 16, 2019.

The resignation of **Barbara Flugel**, School Bus Monitor, effective August 27, 2019.

Substitute Rate:	<u>Position</u>	<u>2019-2020</u>
	Bus Driver Trainee	\$11.10 per hour (\$11.80 per hour 12/30/2019)

Per Diem and Substitute Positions:	<u>Candidate</u>	<u>Position</u>
	Korey Bartron	School Bus Monitor
	Cassandra Hammond	School Bus Driver Trainee
	Camilla Engert	Typist
	Debra Jacoby	Typist
	Liam Culhane	Lifeguard
	Andrew Magistrado	Lifeguard
	Robert Sponenburg	School Bus Driver Trainee
	Robert Sponenburg	School Bus Monitor
	Korey Bartron	Food Service Helper
	Madison Mayer	Lifeguard
	Olivia Howe	Teacher Aide
	Beth Vetter	Teacher Aide
	Betsy Pettinella	Teacher Aide

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

CSE/CPSE RECOMMENDATIONS

Recommendations of the Committee on Special Education from the meetings of May 10, 15, 16, 28, 2019, June 10, 20, 2019, July 12, 25, 26, 2019, August 12, 13, 14, 15, 22, 28, 2019, September 3, 4, 5, 2019 and from the Committee on Preschool Special Education from the meeting of August 12, 14, 15, 2019, and September 3, 2019;

BOARD MEMBER COMMITTEE MEETINGS

Board members to attend standing committee meetings;

SURPLUS

The following items as surplus:

- Elmo TT-02 with VCS tag #s 010397, 011868;
- NEC Projector with VCS tag # 02636;
- Apple iPads with VCS tag #s 010303, 014261, 014264;
- Hewlett Packard T310 computers with VCS tag #s 013216, 013247;
- Smartboards with VCS #s 010514, 010522, 010539, 010565, 010803, 010820, 012117, 014213;
- Groen 40gal Gas Kettle with VCS tag #808;
- Hatco Warming Units with VCS tag #s 00521, 03498;
- Slicer with VCS tag # 03498;
- Milk Coolers with VCS tag #s 790, 791, 1161, 02978;
- Food Service Delivery Truck;
- Nineteen 65” round tables;

DONATIONS

The following donations:

- \$15,000 from an anonymous donor to the Victor Central School District in support of the Junior High Musical;
- \$1,400.00 from the Victor Girls Swim Booster Club to the Victor Central School District Athletic Department;

Dr. Parks thanked the community for the donations. He said the community gives generously to support the programs.

DISTRICT PLAN OF SERVICE FOR SPECIAL EDUCATION

Approve the District Plan of Service for Special Education as submitted; Mrs. Elliott asked for clarification on pages 56 and 89 of the document. Superintendent Ford said this is a working document and there will be dramatic changes as the District begins to incorporate remedies from the Barry Report.

GRADUATES OF DISTINCTION

Appoint Kathryn Lew, Class of 2005 and Grace Rydzynski, student representative, as members of the Graduates of distinction Committee for two-year terms 2019-2020 and 2020-2021;

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

CONFERENCE ATTENDANCE

Board member Tim DeLucia to attend the Monroe County School Boards Association Fall Law Conference in Rochester, NY on 9/26/19.

The motion to accept the foregoing consent items was carried.
7 yes 0 no (*end of consent items*)

CAMPUS NEWS

VCS administrators summarized campus news and events at this time.

ATHLETIC BRANDING PRESENTATION

Director of Health, Physical Education and Athletics, Duey Weimer presented the Athletic Branding initiative. Mr. Weimer started by introducing the committee members who were present. He said Victor has a premier athletic program in the Monroe County Public School Athletic Conference, Section V, New York State and the nation. Victor athletics was lacking a visible representation of the department's core values, competitiveness, pride and passion. The initiative was extremely powerful in its effort to unify and to provide a galvanizing impact in the development of a logo to display the spirit, pride and identity amongst all members of the Victor Athletics Department. It was critical to honor rich traditions, the history of success and establish and define who we are and who we aspire to be. There are 91 teams, 1530 athletes, 94 coaches, 150 event staff members and countless parents, fans and other stakeholders in the Victor Athletic Department. The recommendation from VIP Branding is to have 5-6 stakeholders. Mr. Weimer said it was decided to have a total of 18 individuals consisting of administrators, coaches, community members and student athletes. These individuals looked at current logos and mascots. There are approximately 30 different mascots with various different color schemes. There was a brand questionnaire that was completed. Using the committee's input from the questionnaire the development began. There were 60 different days with over 160 comments. It was a collective effort that took a ton of time and energy. Mr. Weimer then talked about the Brand Guide. He said the guide is meant to be a conversational booklet to provide a consistent message across all programs. Colors are the exact same, which is what is approved by the Victor Central School District out of the Public Relations Office. This is designed to allow anyone who's interested in using the Victor Athletics Brand to best understand its appropriate and approved use. There is the ability to make modifications that are approved by administration. The logo is trademarked, legally registered and established to represent the Victor Athletic Department. All future athletic purchases will be deployed using the guide and with proper approvals. Mr. Weimer said when he first arrived in Victor, July of 2018, and in conversation with former Athletic Director Mr. Whitcomb before that, he noticed that colors and logos were never really solidified or consistent and each program had autonomy to make decisions (with Mr. Whitcomb's consent), however there wasn't any guiding document. On the back of the

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ATHLETIC BRANDING PRESENTATION Continued

press box there are four different logos. The records boards are different colors, royal to navy and bright gold or bronze. On August 13, 2018 branding was discussed during a Head Coaches Council Meeting. Mr. Weimer said he had several conversations with the previous Superintendent, Dr. Santiago-Marullo, throughout the year. In March 2019 Dr. Santiago-Marullo gave approval to begin the process. On April 4, 2019 branding became an action item from the Head Coaches Council. Mr. Weimer talked about the decision to go with the BSN Sports Rewards Program. BSN Sports was awarded the National IPA Contract for physical education and athletics materials, supplies and equipment items. Enrollment in the VIP IMPACT Program gives the District the opportunity to use the “Believe in You” character/motivational curriculum for free. Identity branding, which normally costs \$15,000, is also a free benefit as well as the facility branding enhancer which also costs \$15,000. There is no obligation to use this company, however 6% comes back to the athletic department on all purchases and the Team Stores. Along with that 5% comes back on all sales in the Sideline Store. There has already been \$3,300 in rewards earned to date. Mr. Weimer went over the Discovery Timeline. Meetings took place from May – September. He said typically the VIP Branding process takes about five weeks and it took Victor around 25 weeks as there was a broad range of opinion. He said the BSN Sports Team Shops can be set-up by any athletic program such as a booster club. Mrs. Elliott asked if the 5% or 6% that comes back as a reward goes into a discretionary fund. She asked who uses it and who has access to it. Mr. Weimer said in May of 2020 the money can be used with BSN. It is a credited account it is not a money transaction it is a credit used by the athletic department. Mrs. Elliott asked Mr. Weimer if he had a conversation with the Intermediate School gym about the branding because it looks like that is what is on the new gym floor. Mr. Weimer said he did have a conversation with Mr. Marshall. What is on the gym floor is not trademarked it is just a varsity “V”. Mr. Vistocco asked how many face-to-face meetings were held. Mr. Weimer said there were two that were offered. Mr. Vistocco asked if they were well attended. Mr. Weimer said the first one was. The committee had an opportunity to attend all of the meetings. Mr. Vistocco said if you don’t have to purchase out through BSN you could go through state bid or BOCES bid. He said if the senior class wants to use this devil and logo can they go to a local vendor and put it on their t-shirt? Mr. Weimer said he is only branding for athletics. Mr. Vistocco asked about the Football Booster Clubs. Mr. Weimer said he does not have any control over the booster clubs. He said he could give him access to the branding locker. Mr. Vistocco said there are a lot of local vendors that have kids here we don’t want them shunned away. Mr. Weimer said he is not saying no to any particular vendor at all. Mr. Vistocco said so they could use the logo. Mr. Weimer said with athletic approval they could. If they are representing the athletic department they

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ATHLETIC BRANDING PRESENTATION Continued

will need to use it. Mrs. Elliott asked where the flexibility is for instance if the Tyler Hutt Foundation wants to use it. Mr. Weimer said it can be modified as long as it is still meeting the branding guidelines. The Brand Guide is just a conversation starter. Mr. Vistocco asked if we have a contract with BSN. Mr. Weimer said it is a rewards program with no contract. Mrs. Elliott asked how Mr. Weimer got connected with the branding company. Mr. Weimer said they are under the BSN umbrella. VIP Branding was an offer that they provided if the District became a rewards member. Mr. DeLucia asked how booster clubs can use this as a fundraiser. Mr. Weimer said there is an online program called My Team Shops. Booster clubs can develop a logo with some of the logos the District has. Mr. DeLucia said so the booster clubs get resources and so does the athletic department. Mr. Weimer said yes. Mr. Eckhardt asked for clarification around the 6% rewards program. He said access doesn't go to the athletic department until May and there is no contractual obligation. He asked if this is a verbal obligation. Mr. Weimer said it is a 3 year no obligation rewards program. Dr. Parks said so in order to get the BSN rewards we have to do the rewards program. He then asked how the decision was made or at what level it was decided to select VIP Branding versus local people in the community. Mr. Weimer said he received a presentation in the early stages from VIP Branding. Dr. Parks said so we never entertained a presentation from the other vendor? Mr. Weimer said the other company did send a presentation electronically. Dr. Parks said with the flexibility of approving modifications, what prevents us from being in the same place we are now with several different mascots. Mr. Weimer said the whole point is to honor the past and the future and something that we can be very proud of for a very long time. In terms of modifications it is a conversations starter. Dr. Parks said how do we prevent this and what role do we have to safeguard the integrity of the efforts the committee put together so we are not doing this again in 20 years because we have lost control. Mr. Weimer said this is the first step in making sure this doesn't happen. He said during his tenure he will be safeguarding the brands to the best of his ability. Dr. Parks asked what recourse we have as a District if they don't follow the process. Mr. Weimer said if someone is using the logo the District will have the legal authority to tell them no. Booster clubs and booster club presidents are very good about working with the coaches and welcoming this. Dr. Parks he was not aware if the former superintendent informed the Board this was happening in any official document that the green light was given to move forward. He asked if this has to be voted on. His concern is not with Mr. Weimer following the process his concern is the lack of awareness as a Board of the due diligence. Interim Superintendent Ford said one of the triggers for the Board is if there is a financial contract that the Board would have had an opportunity to review and approve the expenditure. The trigger is usually the contract and there is none. He said he

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ATHLETIC BRANDING PRESENTATION Continued

can understand why it might have moved forward. Mr. DeLucia said he doesn't have a problem with the process at all. He said we, as a Board, have to be comfortable with our administration and the work they do. Would this Board have stopped the process if we knew about it earlier? Mr. DeLucia said he didn't think so. He said he would depend on Mr. Weimer to do the work and he is confident that the administrators in the District do what is appropriate for the Victor Central School District community. Dr. Parks said he has zero concern with Mr. Weimer doing his job along with the rest of the administration. He said his concern is when talking about visibility of athletics the fact that the Board did not have a high level of awareness bothers him. Mr. DeLucia said in his opinion it does not bother him at all. Mrs. Palumbo-Sanders asked why this is only for athletics. There are so many other groups within the school community that display the "V" for Victor, why wasn't it District-wide. Mrs. Elliott asked is this branding for the District. Mr. Weimer said it is branding for athletics. He said he took the Districts approval in terms of color schemes and made sure the colors matched. The devil is specific to athletics. Interim Superintendent Ford said whenever there is angst with something like this there is always a need to figure out was something missing in the process. He said what he thinks he is hearing was missing was the communication to the Board. Mr. Ford said that communication should have happened but it would never have been the athletic director's responsibility.

PROPOSED 2020 CAPITAL PROJECT UPDATE

Director of Facilities Chris Marshall, Ben Maslona from Fiscal Advisors and Dave Phelps from SWBR Architects presented an update on the proposed 2020 Capital Project. Mr. Phelps said he will be discussing the revised scope of work. He went over the pre-referendum schedule. In the event the Board approves the project at the end of the month he went over the proposed project schedule. Mr. Phelps said there is nothing being scoped out in the Early Childhood School ground or first floor. There are five additional classrooms being added with a third floor addition. A full roof replacement is being proposed as well as crawl space ventilation. Toilet rooms will be added accessible from the outside by the gymnasium. The Early Childhood School total proposed cost is \$6,855,501. At the Primary School kitchen and serving line renovation will take place to accommodate the needs of the building. Ventilation will be added to the kiln room. A full roof replacement is being proposed as well as basement ventilation. Exterior and site work at the Primary School will include playground replacement with an all-inclusive design and toilet rooms added at the clover fields. The Primary School total proposed cost is \$6,522,174. At the Intermediate School carpet replacement will take place building-wide. Playground replacement with an all-inclusive design will be installed. Mrs. Ballard asked if any of the rooms will be receiving the same flooring as the Primary School. Mr. Phelps said yes. There will be some specific rooms that receive carpet again such as the auditorium and library. The

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

PROPOSED 2020 CAPITAL PROJECT UPDATE Continued

Intermediate School total proposed cost is \$1,381,113. At the Junior/Senior High School HVAC equipment and air handlers will be replaced. A dedicated exhaust system will be added to the science storage room as well as the kitchen locker room, toilet room, and janitor closet. A portion of hot water supply and return piping will be replaced along with rebalancing the system. The track surface will be repaired. The Junior/Senior High School total proposed cost is \$1,356,540. Mr. Phelps said there is a proposal to construct a new transportation center. The center will include five service bays, one wash bay, toilet and locker room facilities, parts storage and an office suite which includes hard walled offices, reception, dispatch, storage and a driver lounge/training center. Mr. Marshall said a thought is to incorporate a permanent Boardroom space at the training center so the Board table could be set-up permanently. The proposed cost for the new transportation center is \$9,650,000. Mr. Phelps said the old bus garage would conceptually get some sort of educational component in that building. The copy center would get some space, records storage, building storage and possibly the teacher center. The proposed cost to renovate the existing bus garage is \$250,000. The campus-wide proposed project scope includes information and computer technology upgrades along with integrated flat panels in classrooms. The proposed total cost of the campus-wide improvements is \$1,577,800. The total cost for the proposed capital project is \$27,593,128. Assuming the new transportation center would be 100% aided and 87.4% of the remaining scope is aidable, which is the worst case scenario, there would be a \$0.136 per \$1000 impact to the taxpayers. Mr. Phelps said if the Board decides to vote for the scope at the September 30th Board meeting the next steps would include community forums sometime in October or early November and an assumed vote date of Monday, November 18th. If the referendum passes the design stage will begin in November 2019. Mrs. Palumbo-Sanders said resurfacing the track was in and then out. Mr. Marshall said it is now in as a repair. It will be cut and patched rather than completely resurfaced. Mr. Eckhardt asked if that was a safety issue. Mr. Marshall said it has a lot of wear and tear. By cutting and patching the life of the track will be extended out about five years. Mrs. Palumbo-Sanders said if me the funding for the old transportation building will be aidable. Mr. Maslona from Fiscal Advisors said not at this time. Mr. Vistocco asked if some money can be shifted around. Can the toilets at the clover leaf be pulled out and can we try to build them with community donations. He said he doesn't think it will cost \$160,000 to build them. He said the concession stands for the soccer fields were built for literally no money. Mr. Marshall said he feels that is a good idea. Mr. Vistocco said for the Primary School serving lines, can the school lunch fund pay for some of those renovations out of their budget. You could then take the \$1.5 million out and have the school lunch fund pay for the renovation to equipment and installation of equipment and move that

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

PROPOSED 2020 CAPITAL PROJECT UPDATE Continued

money somewhere else in the project. Dr. Parks said so by removing these items we would potentially be lowering the tax impact. Mr. Vistocco said he would rather move that money to somewhere else in the project. He told Mr. Marshall he would trust his judgement to look at any other items where the money can be shifted to. Mr. Vistocco said even look into the District spending another few hundred thousand dollars to make another area safe. Mrs. Elliott said there has been a lot of concerns about the locker rooms in the High School. She said now we deal with students who think twice of becoming an athlete because they think of the safety. She said she would personally like to see that piece looked at. Mrs. Palumbo-Sanders said if you do that what would we as a Board be in a position to do. Interim Superintendent Ford said the Board will vote on the total dollar amount of the scope. Mr. Maslona said yes the Board will vote on the total dollar amount and then the description can be written in an all-encompassing model. Mrs. Palumbo-Sanders said she would like to make sure that Mr. Marshall puts things in by priority, where he feels it is best. Mr. Eckhardt clarified that things that aren't going to be part of this project are things that don't have to happen right away. He said we talked about a new Superintendent and a new vision. He asked for clarification on the District's future debt. Mr. Vistocco said as a Board we need to comply with policy 7100, Facilities Planning. The District needs to have a long-range facilities plan and currently we don't have one. He said we need to do it. We have to have a committee that specifies step by step what needs to be done. Mr. Ford said he totally agrees. He said he believes that Mr. Marshall needs to be joined by a professional who has experience in developing a long-range plan for the District. He said he strongly believes that the building administrators' plans have to be part of this. Mr. Ford said he genuinely believes that Victor could profit with a 7-10 year long-range plan. He strongly recommends that it is not an internal person that leads the conversation. Mrs. Palumbo-Sanders said for this project this is what we need. This project is not really redesigning the future. Mr. Ford agreed. Mr. DeLucia asked how to get started. Mr. Ford said he would consult with the professionals and get their recommendations. Mrs. Palumbo-Sanders asked if this should be started before the new Superintendent is in place. Is it something we want to initiate now or do we wait. Mr. DeLucia said he thinks this needs to be started now and a capable new Superintendent can just step into it. Dr. Parks said the Interim Superintendent will be handing off a whole lot of information to the new Superintendent. Mr. Maslona said in answering the question about the District's future debt, in 2027 and 2028 there will be a large drop in the local share. In 2027 and 2028 there starts to be very large declines where very significant projects can be undertaken with minimal or no impact. Mr. Eckhardt said we have talked about having a long-range plan then we also talked about 6-8 months for a new

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

PROPOSED 2020 CAPITAL PROJECT UPDATE Continued

Superintendent. He said he feels it's advantageous for the new individual to come in and be part of that vision for the entire District moving forward. He said he's not exactly sure how far we will get on a long-range plan before the new Superintendent starts. He said maybe we don't get that far and the new Superintendent can still be looking at what new education will look like. Mr. Eckhardt said he is just trying to get a better handle on what we need for right now. Interim Superintendent Ford said if he were a new Superintendent he would rely on the thoughts of the administration. He said it would be important to talk about things such as configuration. A long-range plan can't just be driven by numbers. It would be looking at what is the most ideal way to have interaction with your students. Mr. Eckhardt said it makes complete sense and he welcomes the administrator's input. Mr. Ford said he would like to personally give the Board some research on configuration and structure, not just bricks and mortar. Dr. Parks said the building administrators will want to talk to their staff. He asked Mr. Ford if he is talking about curriculum and programmatically. Mr. Ford said absolutely. Mrs. Elliott said she thinks there is a conservatism with this project. There were some things that are non-negotiable like new roofs. The non-negotiable items are more than 60% of the project just to keep the buildings from leaking. She said what if we had to add another million dollars, what would we gain. Mrs. Palumbo-Sanders said Mr. Marshall will be bringing forward his recommendations.

RESCIND FIELD TRIP REQUEST

A motion was made by T. DeLucia, seconded by C. Parks, to rescind the following field trip:

- Global Competence Certificate Club to the Dominican Republic from the beginning of spring break 2020 through the end of spring break 2020;

The motion was carried. 7 yes 0 no

FIELD TRIP REQUEST

A motion was made by T. DeLucia, seconded by C. Parks, to approve the following field trip:

- Global Competence Certificate Club to San Juan, Puerto Rico from the beginning of spring break 2020 through the end of spring break 2020;

The motion was carried. 7 yes 0 no

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

MEETING REPORTS Monroe County School Boards Association (MCSBA) Committee Reports

Mr. Delucia talked about the first Monroe County School Boards Association (MCSBA) Legislative Committee Meeting for the year. He said adjacent to the Legislative Committee he would like to be a voting delegate for the New York State School Boards Association (NYSSBA) Annual Convention. He said the MCSBA legislation initiatives align with propositions that are being presenting in the NYSSBA business meeting. Mr. DeLucia asked the Board members and Interim Superintendent Ford to think about and let him know what they feel are the most pressing legislative concerns. He also talked to the Board about the advocacy trips that are scheduled by MCSBA. He said Board members don't always have to drive a conversation but having the numbers are good as well. He encouraged the Board members to take a look and see if there is something they can attend.

NYSSBA Annual Convention Business Meeting Voting Delegate

A motion was made by C. Eckhardt, seconded by C. Parks, to appoint Timothy DeLucia as the voting delegate for the NYSSBA Annual Convention Business Meeting on October 26, 2019. The motion was carried. 7 yes 0 no

Standing Committee Updates

Dr. Parks said that the Athletic Hall of Fame Committee will be celebrating the induction of three members on Saturday, September 28, 2019 at Burgundy Basin Inn. The inductees are Jessica Cotton-Settimi Class of 2004, Bob Dreste Class of 1980, and Paul Nardoizzi Class of 2003.

PUBLIC COMMENT

Victor Teachers' Association President Mike Modleski congratulated Tim DeLucia and Kristin Elliott on their re-election to the Board. He also welcomed newly elected Board member Chris Eckhardt. He then said Superintendent Ford and the administration kicked off the year on a great start.

PTSA President Cindy Riley thanked the Board and Interim Superintendent Ford for the discussion on the long-range plan. She asked them to keep moving forward the vision and to keep parents and community members in mind. She provided a PTSA update. She said the year is off to a great start.

Parent Carol Prescott gave a kudos to Duey Weimer for the "Life of the Athlete" talk to the parents last evening. She then expressed an urgent concern of the class sizes being too large.

Parent Melissa Fantauzzo spoke about her participation in the Special Education review. She said she is interested to see where the District is with the report.

**VICTOR CENTRAL SCHOOL
BOARD OF EDUCATION**

UPCOMING EVENTS

Special Board Meeting

A special Board meeting will take place on Monday, September 30, 2019 at 7:00 PM in the Early Childhood School Boardroom.

Next Board Meeting

The next regular Board meeting will take place on Thursday, October 10, 2019 at 7:15 PM in the Early Childhood School Boardroom.

ADJOURN

A motion was made by K. Elliott, seconded by T. DeLucia, to adjourn the meeting at 10:01 PM. The motion was carried. 7 yes 0 no

Respectfully submitted,

Maureen A. Goodberlet
District Clerk

**VICTOR CENTRAL SCHOOL
BOARD OF EDUCATION**
Unapproved Minutes of the Special Meeting of September 30, 2019
Early Childhood School Boardroom
953 High Street
Victor, New York 14564

CALL TO ORDER President Debbie Palumbo-Sanders called the meeting to order at 7:04 PM.

Members Present Karen Ballard, Tim DeLucia, Chris Eckhardt, Kristin Elliott,
Debbie Palumbo-Sanders, Mike Vistocco

Member Absent Christopher Parks

APPROVE AGENDA A motion was made by T. DeLucia, seconded by K. Ballard, to approve the agenda for the meeting. The motion was carried. 6 yes 0 no

PUBLIC PARTICIPTION None at this time.

CONSENT ITEMS

A motion was made by T. DeLucia, seconded by C. Eckhardt to approve, upon recommendation of the Superintendent, the following consent item:

MONITORING TASK FORCE Appoint Michele Moore-Haarr as the 2019-2020 Monitoring Task Force Community Member for the shared Decision Making Plan Biennial Review.

The motion was carried. 6 yes 0 no (*end of consent items*)

PROPOSED CAPITAL PROJECT Director of Facilities Chris Marshall, Ben Maslona from Fiscal Advisors and Dave Phelps from SWBR Architects presented on the proposed capital project. Mr. Marshall said at the September 12th Board meeting it was agreed a couple of the scope items would be modified in the proposed capital project. The agreement was to delete the construction of the cloverleaf field toilet rooms, which is valued at \$138,111 and pursue an alternative financial method to complete the work. There was also an agreement to modify and reduce the scope of the Primary School kitchen and serving line renovation, which is valued at \$1,343,000. Mr. Marshall said after reviewing the scope of the Primary School kitchen he feels confident that they can still accomplish the original intention of improving circulation of students if the school lunch fund provides approximately \$200,000 toward the serving line equipment and \$300,000 is maintained in the project for equipment connection and minor renovations. Mr. Marshall said in addition the Board of Education asked him to cost other options for consideration in the project. The first option is to renovate the Senior High School locker room with a reduced scope at the cost of \$2,098,214. The second option would be to improve campus-wide asphalt at the cost of \$345,598. The third option would be to improve drainage on the east side of the campus for at the cost of \$431,598. Mr. Marshall said if the Board of

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

Education goes along with all of the recommendation the project would cost \$29,287,427. Mrs. Palumbo-Sanders asked Mr. Marshall if he is comfortable with what he has presented to the Board. Mr. Marshall said he has gone back through all of the scope items and looked at what was high need. He feels the three options are of the highest need. The Board agreed to the revised scope of the project. Mr. Vistocco asked if the State Environmental Quality Review Act (SEQRA) is still accurate knowing they will be renovating the Senior High School locker rooms. Mr. Phelps from SWBR Architects asked for a few minutes to check on the accuracy of the SEQRA.

Board of Education President Palumbo-Sanders called a recess at 7:10 PM. Board of Education President Palumbo-Sanders called the meeting to order at 7:16 PM.

STATE ENVIRONMENTAL QUALITY REVIEW (SEQRA)

A motion was made by M. Vistocco, seconded by K. Elliott to approve the SEQRA as submitted:

Dave Phelps from SWBR Architects said there was discussion around the current SEQRA being accurate as written or should the Senior High School locker rooms be added. The recommendation is that the SEQRA is fine as written with the knowledge that the project will also include renovations and additions to the current Senior High School locker rooms. The SEQRA currently reads “Renovations, alterations and additions to the District’s Early Childhood School, Victor Primary School, Victor Intermediate School, Victor Jr./Sr. High School, the existing bus garage and construction of a new transportation building. Renovations and improvements include, but are not limited to site work, replacement of playgrounds and HVAC upgrades.”

The motion was carried. 6 yes 0 no

CAPITAL PROJECT REFERENDUM

A motion was made by T. DeLucia, seconded by K. Ballard, to adopt a resolution of the Victor Central School District, New York, calling a Special District Meeting to authorize the expenditure of moneys for school purposes and the levy of a tax therefor.

District Clerk Maureen Goodberlet said due to the modification in the scope of the project the resolution will have to be revised with the new dollar figures. Ben Maslona from Fiscal Advisors and John Zappia the District’s Business Official reviewed the numbers with Mrs. Goodberlet. The total cost of the project is now \$29,287,427. The dollar amount coming out the Capital Reserve Fund-2011 will remain the same at \$2,500,000. The tax amount is now \$26,787,427. The bond amount will now be \$26,787,427. Mrs. Goodberlet said she will be reaching out to the

**VICTOR CENTRAL SCHOOL
BOARD OF EDUCATION**

Bond Council in the morning to provide them with the new figures. The Board of Education agreed to approve the Bond Proposition with the new scope and the new dollar figures. The motion was carried. 6 yes 0 no

Mr. Maslona said the tax impact to the taxpayers will be \$.16 per \$1000.

Mrs. Goodberlet said the community vote will take place on Monday, November 18, 2019 from Noon – 8:00 PM in the Primary School Library.

Ms. Elliott asked if there is a required Community Forum. Mrs. Goodberlet said she and Superintendent Ford have spoken and the forum will take place on Monday, November 4th. Mrs. Elliott asked if Community Relations can develop something for the website. Mrs. Goodberlet said she would work with Community Relations to get something on the website. She said Community Relations will also create a mailing that has to be sent out to all community members.

PUBLIC COMMENT

None at this time.

UPCOMING EVENTS

Next Board Meeting

The next regular Board Meeting will be held on Thursday, October 10, 2019 at 7:15 PM in the Early Childhood School Boardroom.

ADJOURN

A motion was made by K. Ballard, seconded by C. Eckhardt, to adjourn the meeting at 7:26 PM. The motion was carried. 6 yes 0 no

Respectfully submitted,

Maureen A. Goodberlet
District Clerk

RESOLUTION

TREASURER'S REPORTS

RESOLVED That, upon the recommendation of the Superintendent, the following Treasurer's reports for the month ending August 31, 2019 be accepted.

- I. GENERAL FUND
- II. EXTRACLASS ACTIVITY REPORT
- III. SCHOOL LUNCH FUND
- IV. TRUST & AGENCY FUND
- V. SPECIAL AID FUND
- VI. CAPITAL FUND - SMART SCHOOLS BOND ACT
- VII. CAPITAL FUND - CAMPUS IMPROVEMENT PROJECT


12/4/19

8/1/2019

10,374,317.65

RECEIPTS:

ACCOUNTS RECEIVABLE	425.33	
TAXES (INCLUDING LIBRARY TAX)	0.00	
STATE AID	396,602.26	
INTEREST & PENALTIES ON TAXES	0.00	
ADMISSIONS	74.00	
IN LIEU OF TAXES	0.00	
INTEREST AND EARNINGS	21,696.88	
BUILDING USE	502.50	
USE OF BUSES	5,470.62	
TUITION	10,000.00	
BOCES AID	0.00	
MISC.	4,355.73	
DUE FROM OTHER FUNDS	0.00	
TRANSFER CAPITAL RESERVE FROM CAPITAL TO GENERAL	0.00	
REFUND PRIOR YEARS EXPENSE	0.00	
MONROE CO. SALES TAX	15,780.71	
WAYNE CO. SALES TAX	0.00	
MEDICAID	7,456.48	
		<u>462,364.51</u>
TOTAL RECEIPTS		462,364.51
TOTAL RECEIPTS & BAL.		10,836,682.16
DISBURSEMENTS		<u>2,174,089.20</u>
		8,662,592.96
BAL. ON HAND 8/31/19		<u>8,662,592.96</u>
BANK RECONCILIATION		
BAL./BANK STATEMENT		126,838.51
IN TRANSIT		0.00
BANK ERROR		0.00
LESS CHECKS OUTSTANDING		100,365.47
RETURNED CHECKS		0.00
DEPOSIT IN TRANSIT		<u>0.00</u>
BAL. IN NOW ACCOUNT/CDGA NAT.		26,473.04
BAL. IN CERTIFICATES/MM		8,636,252.58
IN TRANSIT		132.66
IN TRANSIT		0.00
TOTAL BALANCE	8/31/2019	<u>8,662,592.96</u>

LYNNE LUBASZEWSKI
DISTRICT TREASURER

EXTRACLASS TREASURER'S REPORT

II.

8/31/2019

0.00

ACTIVITIES	BEG. BAL.	RECEIPTS	TOTAL	DISBURSMTS	END. BAL.
CLASS OF 2019	0.00	0.00	0.00	0.00	0.00
CLASS OF 2020	10,685.96	3,700.00	14,385.96	2,024.97	12,360.99
CLASS OF 2021	2,401.53	0.00	2,401.53	0.00	2,401.53
CLASS OF 2022	2,148.28	0.00	2,148.28	0.00	2,148.28
CLASS OF 2023	0.00	0.00	0.00	0.00	0.00
AQUATIC L.	1,704.75	53.19	1,757.94	0.00	1,757.94
ART CLUB	308.36	0.00	308.36	0.00	308.36
BUSINESS CLUB	2,980.26	0.00	2,980.26	0.00	2,980.26
DRAMA CLUB	12,156.85	0.00	12,156.85	0.00	12,156.85
FRENCH CLUB	7,633.18	0.00	7,633.18	0.00	7,633.18
GO GREEN GARDEN TEAM	96.27	0.00	96.27	0.00	96.27
GLOBAL COMPETENCY	715.74	0.00	715.74	0.00	715.74
INTERNATIONAL CLUB	253.02	0.00	253.02	0.00	253.02
J.H. MUSICAL	22,364.40	0.00	22,364.40	0.00	22,364.40
J.H. STORE	2,212.65	0.00	2,212.65	0.00	2,212.65
J.H. ST. CO.	3,452.46	0.00	3,452.46	0.00	3,452.46
J.H. YEARBOOK	58.09	0.00	58.09	0.00	58.09
KEYCLUB	2,791.39	0.00	2,791.39	0.00	2,791.39
MANUFACTURING SYSTEMS	0.26	0.00	0.26	0.00	0.26
MEDICAL EXPLORERS	160.75	0.00	160.75	0.00	160.75
MENTORING CLUB	15,495.20	0.00	15,495.20	5,551.85	9,943.35
N.H.S.	2,246.59	0.00	2,246.59	0.00	2,246.59
OUTDOOR ACTIVITY	136.48	0.00	136.48	0.00	136.48
POSITIVE SCHOOL CLIMATE	6,096.51	0.00	6,096.51	0.00	6,096.51
SALES TAX	0.00	0.00	0.00	0.00	0.00
SEAS	617.00	0.00	617.00	0.00	617.00
S.H. ORCHESTRA	9,825.87	0.00	9,825.87	0.00	9,825.87
SH SCHOOL STORE	3,127.97	0.00	3,127.97	0.00	3,127.97
S.H. ST. CO.	7,150.58	10.45	7,161.03	0.00	7,161.03
SH YEARBOOK	9,500.07	0.00	9,500.07	0.00	9,500.07
SPANISH CLUB	2,419.28	0.00	2,419.28	0.00	2,419.28
TRI-M HONOR SOCIETY	1,287.50	0.00	1,287.50	0.00	1,287.50
VICTOR CARES	7,613.16	0.00	7,613.16	0.00	7,613.16
TOTALS	<u>137,640.41</u>	<u>3,763.64</u>	<u>141,404.05</u>	<u>7,576.82</u>	<u>133,827.23</u>
BAL/BANK	142,135.94				
CKS OUT	8,389.42		8/31/2019		<u>133,827.23</u>
INT. NOT POSTED	9.29				
BANK ERROR	0.00				
RETURNED CHECKS	90.00				
IN TRANSIT	0.00				
BAL. 8/31/2019	<u>133,827.23</u>				

Betty Post, Extraclass Treasurer

BALANCE ON HAND 8/1/2019		695,372.32
RECEIPTS:		
ACCOUNTS RECEIVABLE	0.00	
A LUNCHES	0.00	
A BREAKFAST	0.00	
OTHER SALES	13,841.45	
SALES TAX	0.00	
INTEREST POSTED	42.62	
DUE FROM OTHER FUNDS	0.00	
MISC	153.15	
STATE AND FEDERAL AID	0.00	
TOTAL RECEIPTS		<u>14,037.22</u>
TOTAL RECEIPTS AND BAL.		709,409.54
DISBURSEMENTS		<u>40,302.47</u>
BALANCE ON HAND 8/31/2019		<u><u>669,107.07</u></u>
BANK RECONCILIATION		
BAL. PER BANK STATEMENT 8/31/2019 AND CD'S		680,742.76
IN TRANSIT	0.00	
BANK ERROR	0.00	
IN TRANSIT ON LINE PAYMENTS	2,468.02	
RETURNED CHECK	0.00	
OUTSTANDING CHECKS (6509, 6588, 6604, 6612, 6613, 6614, 6615, 6616, 6618)	14,103.71	
BALANCE IN SCHOOL LUNCH FUND		<u><u>669,107.07</u></u>

LYNNE LUBASZEWSKI
DISTRICT TREASURER

BALANCE ON HAND 8/01/2019	424,111.04
TOTAL RECEIPTS:	<u>969,163.58</u>
TOTAL RECEIPTS AND BAL.	1,393,274.62
DISBURSEMENTS:	<u>1,002,855.57</u>
ENDING BALANCE 8/31/2019	<u><u>390,419.05</u></u>

BANK RECONCILIATION

BAL. PER STATEMENT	TRUST & AGENCY ACCOUNT	405,438.34
P/R INTEREST-CNB		0.25
P/R INTEREST-FIVE STAR		0.00
RETURNED CHECK		0.00
OUTSTANDING CHECKS		9,976.68
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		1,219.49
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		270.55
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		3,552.82
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		0.00
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		0.00
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		0.00
IN TRANSIT		0.00
BAL. IN T & A ACCOUNT	8/31/2019	<u><u>390,419.05</u></u>

PAYROLL ACCOUNT...BAL. PER BANK STATEMENTS	17,073.42
LESS INTEREST NOT POSTED	0.25
IN TRANSIT	0.00
DEPOSIT IN TRANSIT	0.00
BANK ERROR	0.00
BALANCE IN PAYROLL ACCOUNT	<u><u>17,073.17</u></u>

OUTSTANDING CHECKS IN PAYROLL ACCOUNT	<u><u>17,073.17</u></u>
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LYNNE LUBASZEWSKI
DISTRICT TREASURER

TREASURER'S REPORT

SPECIAL AID FUND

V.

BALANCE ON HAND	8/1/2019	467,330.37
RECEIPTS:		
INTEREST	28.69	
DUE FROM OTHER FUNDS	0.00	
STATE OF NY	0.00	
MISC.	0.00	
TOTAL RECEIPTS		<u>28.69</u>
TOTAL RECEIPTS AND BALANCE		467,359.06
DISBURSEMENTS		<u>105,850.51</u>
BAL. ON HAND 8/31/2019		<u><u>361,508.55</u></u>
BANK RECONCILIATION		
<u>BAL./BANK STATEMENT</u>		363,461.75
OUTSTANDING CHECKS (5621, 5622, 5623, 5625, 5626, 5627)		2,085.86
IN TRANSIT		<u>132.66</u>
BALANCE IN NOW/MM ACCOUNT 8/31/2019		<u><u>361,508.55</u></u>

LYNNE LUBASZEWSKI
DISTRICT TREASURER

BALANCE ON HAND	8/1/2019	4.57
RECEIPTS:		
INTEREST	0.00	
AID	0.00	
DUE TO OTHER FUNDS	<u>0.00</u>	
TOTAL RECEIPTS		<u>0.00</u>
TOTAL RECEIPTS AND BALANCE		4.57
DISBURSEMENTS		<u>0.00</u>
BAL. ON HAND 8/31/2019		<u><u>4.57</u></u>

BANK RECONCILIATION

<u>BAL./BANK STATEMENT</u>	4.57
LESS CHECKS OUT	0.00
DEPOSIT IN TRANSIT	<u>0.00</u>
BALANCE IN CHECKING ACCOUNT	4.57
BALANCE IN CERTIFICATES OF DEPOSIT/MONEY MARKET	0.00
IN TRANSIT	<u>0.00</u>
BALANCE IN CAPITAL SMART SCHOOLS BOND ACT 8/31/2019	<u><u>4.57</u></u>

LYNNE LUBASZEWSKI
DISTRICT TREASURER

BALANCE ON HAND	8/1/2019	3,935,565.38
RECEIPTS:		
INTEREST	7,393.27	
BAN FUNDS & PREMIUM	0.00	
DUE TO OTHER FUNDS	<u>0.00</u>	
TOTAL RECEIPTS		<u>7,393.27</u>
TOTAL RECEIPTS AND BALANCE		3,942,958.65
DISBURSEMENTS		<u>1,123,760.99</u>
BAL. ON HAND 8/31/2019		<u><u>2,819,197.66</u></u>
BANK RECONCILIATION		
<hr/>		
BAL./BANK STATEMENT		28,859.57
LESS CHECKS OUT (2287, 2291)		22,993.70
DEPOSIT IN TRANSIT		<u>0.00</u>
BALANCE IN CHECKING ACCOUNT		5,865.87
BALANCE IN CERTIFICATES OF DEPOSIT/MONEY MARKET		2,813,331.79
IN TRANSIT		<u>0.00</u>
BALANCE IN CAPITAL CAMPUS IMPROVEMENT PROJECT 8/31/2019		<u><u>2,819,197.66</u></u>

LYNNE LUBASZEWSKI
DISTRICT TREASURER

**VICTOR CENTRAL SCHOOL
BOARD OF EDUCATION**
Personnel Agenda, October 10, 2019

All appointments on these pages are made in compliance with New York State Education Law relating to criminal history background clearances for new employees. Conditional clearances under that law have been requested for all new employees.

Instructional

Long Term Substitute Appointments: The appointment of **Mark Mazzatti**, who has Certifications in Special Education and School Counselor, to a long term substitute position as a School Counselor, effective October 7, 2019, and ending approximately June 15, 2020, at an annual salary of \$57,808.

The amended appointment of **Kaitlyn O'Brien**, who is certified as an Occupational Therapist, to a long term substitute position as an Occupational Therapist, effective September 1, 2019, and ending June 30, 2020, at an annual salary of \$45,800 (Step 2M+29).

The appointment of **Magdalene Boyer**, who is certified in Childhood Education Grades 1-6, Early Childhood Education Birth-Grade 2, Students with Disabilities Grades 1-6, and Students with Disabilities Birth-Grade 2, to a long term substitute position as an Elementary Teacher, effective November 1, 2019, and ending June 30, 2020, at a prorated annual salary of \$44,800 (Step 3M+6).

Leaves of Absence: The granting of a maternity leave and subsequent childcare leave of absence for **Meghan Fatzinger**, ELL Teacher, effective approximately February 24, 2020, and extending to June 30, 2020.

The granting of an extension of childcare leave of absence for **Sarah Wood**, Occupational Therapist, effective January 7, 2020, and extending to June 30, 2020.

Athletics:	<u>Position</u>	<u>Name</u>	<u>Level</u>	<u>Years</u>
Soccer – Boys	Volunteer	Andrew Reddout	-	-
	Volunteer	Zachary Hammond	-	-

Co-Curriculars:	<u>Music</u>	<u>Name</u>	<u>Group</u>
	Color Guard Winter	Camaryn Sperenza	4
	Cadet Guard Director	Camaryn Sperenza	1
	SH Fall Play Assistant	Robert Neill	1

**Per Diem
Substitutes:**

<u>Candidate</u>	<u>Area of Certification</u>
Lisa Taylor	Uncertified
Pamela Sullivan	Administrator
Barbara Clifton	Consultant/ Trainer
Mary Evans	Uncertified
Danielle Loomis	Elementary
Gratiane Coxford	Foreign Language

Non-Instructional

Appointments:

The appointment of **Chiara Watts**, Food Service Helper, effective September 23, 2019, at an hourly rate of \$11.80.

The appointment of **Amanda Quail**, Part Time Teacher Aide, effective September 23, 2019, at an hourly rate of \$11.80.

The appointment of **Anita Young**, Part Time Teacher Aide, effective September 30, 2019, at an hourly rate of \$11.80.

The appointment of **Jennifer Postle**, Full Time Teacher Aide, effective September 24, 2019, at an hourly rate of \$11.80.

The appointment of **Brienna Walden**, Part Time Teacher Aide, effective September 25, 2019, at an hourly rate of \$11.80.

The appointment of **Chelsea Steff**, Part Time Teacher Aide, effective October 7, 2019, at an hourly salary of \$11.80.

The appointment of **Sam Condo**, School Bus Monitor, effective October 15, 2019, at an hourly salary of \$11.80.

Resignations:

The resignation of **Annie Ronalds**, Food Service Helper, effective September 20, 2019.

The resignation of **Sarah Maslyn**, Cleaner, effective September 19, 2019.

The resignation of **Shelly Martin**, Part Time Teacher Aide, effective October 11, 2019.

The resignation of **Jaret Knickerbocker**, School Bus Driver, effective August 27, 2019.

The resignation of **Kadian Baker**, School Bus Monitor, effective August 27, 2019.

The resignation of **Denise Galloway**, School Bus Monitor, effective August 27, 2019.

Leave of Absence: The granting of a maternity leave and subsequent childcare leave of absence for **Natalia Lewis**, Teacher Aide, effective August 28, 2019, and extending to approximately October 6, 2019.

**Per Diem and
Substitute Positions:**

<u>Candidate</u>	<u>Position</u>
Nancy Stewart	Food Service Helper
Beth Vetter	Typist
Olivia Howe	Typist
Tonya Burns	Teacher Aide
Laura Barclay	Teacher Aide
Maximillian Strahs	Teacher Aide
Elwood Balliet	Traffic Support
Alisa Padilla	Student Worker
Erin Callese	Teacher Aide
Lorraine Tucker	Lifeguard
Shelly Martin	Teacher Aide
Mary Evans	Teacher Aide
Kathryn McCoon	Bus Driver Trainee



953 High Street, Victor, New York 14564 www.victorschools.org p 585.924.3252 f 585.742.7090

Kristin Swann, *Associate Superintendent of Educational Services*

Memorandum

To: Board of Education
From: Kristin Swann
CC: Dennis Ford
Date: 9/30/19
Re: Instructional Material Review Committee

Your approval is requested of the following membership for the District's Instructional Material Review Committee for the 2019-2020 school year:

- Maggie Elliott, Intermediate School Library Media Specialist
- Susan Ibrimovic, Junior High School Teacher
- Meghan Mietelski, Early Childhood School Teacher
- Holly Boisvert, Parent Representative
- Luciana Cursino-Parent, Parent Representative
- Sharon Hodownes, Parent Representative
- Rachel Hucko, Parent Representative
- Stephanie Schlueter, Senior High School Teacher
- Carrie Goodell, Senior High Assistant Principal
- Kristin Swann, Associate Superintendent of Educational Services
- Karen Varricchio, Intermediate School Teacher
- Kevin Swartz, Intermediate Principal

When contacted, each of these individuals indicated they would be willing to serve on this committee for this school year. The parents listed above expressed an interest in being on this committee. As the need arises for a parent representative, the committee will reach out to see which parent will be available.

The charge of the committee is to investigate any complaints that may arise during the year regarding VCS instructional materials, and to recommend to the Superintendent of Schools appropriate disposition of such complaints.

Thank you.

VICTOR CENTRAL SCHOOL DISTRICT

BASIC FINANCIAL STATEMENTS

For Year Ended June 30, 2019

MENGEL METZGER BARR & CO. LLP

RAYMOND F. WAGER, CPA, P.C. DIVISION

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Victor Central School District, New York, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Victor Central School District, New York, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress postemployment benefit plan, schedule of the District's proportionate share of the net pension liability, schedule of District contributions, and budgetary comparison information on pages 4–13 and 49–53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Victor Central School District, New York's basic financial statements. The accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplemental information as listed in the table of contents and schedule of expenditures of federal awards, as required by the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2019 on our consideration of the Victor Central School District, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Victor Central School District, New York's internal control over financial reporting and compliance.

Rochester, New York
September 20, 2019

Raymond F. Wager, CPA, PC

Victor Central School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2019. This section is a summary of the School District's financial activities based on currently known facts, decisions, and/or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

Financial Highlights

At the close of the fiscal year, the total assets plus deferred outflows (what the district owns) exceeded its total liabilities plus deferred inflows (what the district owes) by \$20,816,717 (net position) a decrease of \$4,244,268 from the prior year. The decrease was in large part due to substantial capital expenditures that were financed with BANS. In succeeding years the permanent financing will provide revenue to offset such expenditures.

General revenues which include, Property Taxes, Non Property Taxes, State and Federal Aid, Investment Earnings, Compensation for Loss, and Miscellaneous revenues accounted for \$69,859,247 or 95% of all revenues. Program specific revenues in the form of Charges for Services and Operating Grants and Contributions, accounted for \$4,045,997 or 5% of total revenues.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of (\$3,263,538), a decrease of \$15,697,783 in comparison with the prior year.

Overview of the Financial Statements

This management's discussion and analysis is intended to serve as an introduction to the School District's basic financial statements. The School District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains individual fund statements and schedules in addition to the basic financial statements.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the School District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the School District's assets plus deferred outflow of resources and liabilities plus deferred inflow of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The *governmental* activities of the School District include instruction, pupil transportation, cost of food sales, general administrative support, community service, and interest on long-term debt.

The government-wide financial statements can be found on the pages immediately following this section as the first two pages of the basic financial statements.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the School District can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the School District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The School District maintains five individual governmental funds; the General Fund, Special Aid Fund, School Lunch Fund, Debt Service Fund, and Capital Projects Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund and the capital projects fund, which are reported as major funds. Data for the special aid fund, the school lunch fund, and the debt service fund are aggregated into a single column and reported as non-major funds.

The School District adopts and voters approve an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund within the basic financial statements to demonstrate compliance with the budget.

The *Fiduciary Funds* are used to account for assets held by the School District in an agency capacity which accounts for assets held by the School District on behalf of others. Fiduciary funds are not reflected in the government-wide financial statement because the resources of these funds are *not* available to support the School District's programs.

The financial statements for the governmental and fiduciary funds can be found in the basic financial statement section of this report.

<u>Major Feature of the District-Wide and Fund Financial Statements</u>			
	<u>Government-Wide Statements</u>	<u>Fund Financial Statements</u>	
		<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Scope	Entire District (except fiduciary funds)	The activities of the School District that are not proprietary or fiduciary, such as special education and building maintenance	Instances in which the School District administers resources on behalf of someone else, such as scholarship programs and student activities monies
Required financial statements	Statement of net position Statement of activities	Balance sheet Statement of revenues, expenditures, and changes in fund balance	Statement of fiduciary net position statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the basic financial statement section of this report.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all the School District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets plus deferred outflow of resources and liabilities plus deferred inflow of resources, is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively. Additional non-financial factors such as changes in the District's property tax base and the condition of the school buildings and facilities must also be considered to assess the District's overall health.

All of the District's services are reported in the government-wide financial statements as governmental activities. Most of the District's basic services are included here, such as regular and special education, transportation and administration. Property taxes, federal and state aid, and investment earnings finance most of these activities.

Financial Analysis of the School District as a Whole

Net Position

The District's combined net position was lower on June 30, 2019, than the year before, decreasing 17% to \$20,816,717 as shown in the table below:

	<u>Governmental Activities</u>		<u>Total</u>
	<u>2019</u>	<u>2018</u>	<u>Variance</u>
<u>ASSETS:</u>			
Current and Other Assets	\$ 27,695,424	\$ 29,869,552	\$ (2,174,128)
Capital Assets	98,297,684	81,386,445	16,911,239
Total Assets	<u>\$ 125,993,108</u>	<u>\$ 111,255,997</u>	<u>\$ 14,737,111</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	<u>\$ 21,844,434</u>	<u>\$ 19,009,591</u>	<u>\$ 2,834,843</u>
<u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 83,472,123	\$ 80,893,096	\$ 2,579,027
Other Liabilities	27,302,882	15,503,834	11,799,048
Total Liabilities	<u>\$ 110,775,005</u>	<u>\$ 96,396,930</u>	<u>\$ 14,378,075</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	<u>\$ 16,245,820</u>	<u>\$ 8,807,674</u>	<u>\$ 7,438,146</u>
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 53,368,236	\$ 51,363,094	\$ 2,005,142
<u>Restricted For:</u>			
Debt Service Reserve	2,530,848	2,520,304	10,544
Accrued Benefit Liability Reserve	1,072,154	1,192,613	(120,459)
Capital Reserve	2,500,036	2,264,497	235,539
Other Purposes	2,823,243	2,558,509	264,734
Unrestricted	(41,477,800)	(34,838,032)	(6,639,768)
Total Net Position	<u>\$ 20,816,717</u>	<u>\$ 25,060,985</u>	<u>\$ (4,244,268)</u>

The District's financial position is the product of many factors.

By far, the largest component of the School District's net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The School District uses these capital assets to provide services to the students and consequently, these assets are not available for future spending. Although the School District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

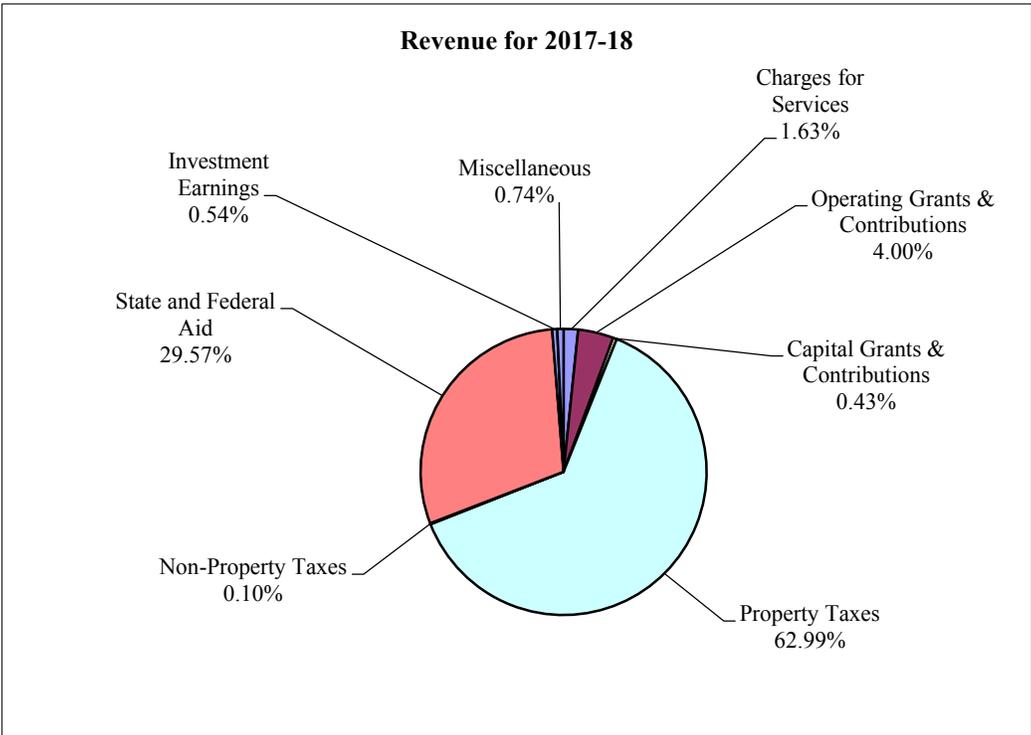
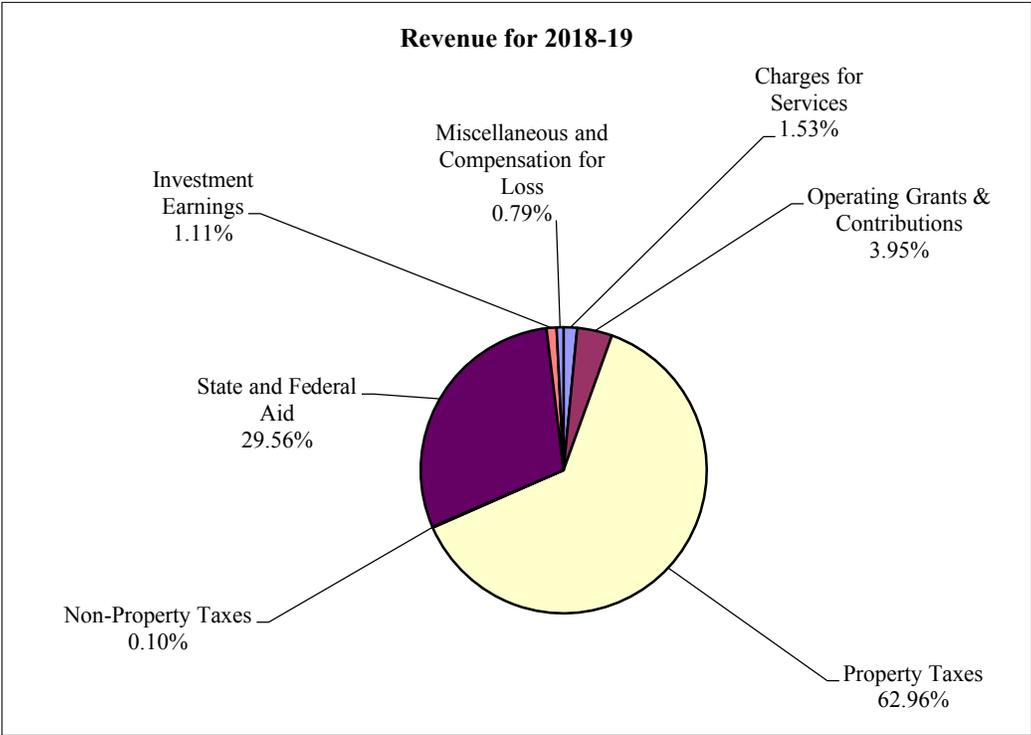
There are four restricted net asset balances; Debt Service, Accrued Benefit Liability Reserve, Capital Reserve, and Other Purposes. The remaining balance of unrestricted net position is a deficit balance of \$41,477,800.

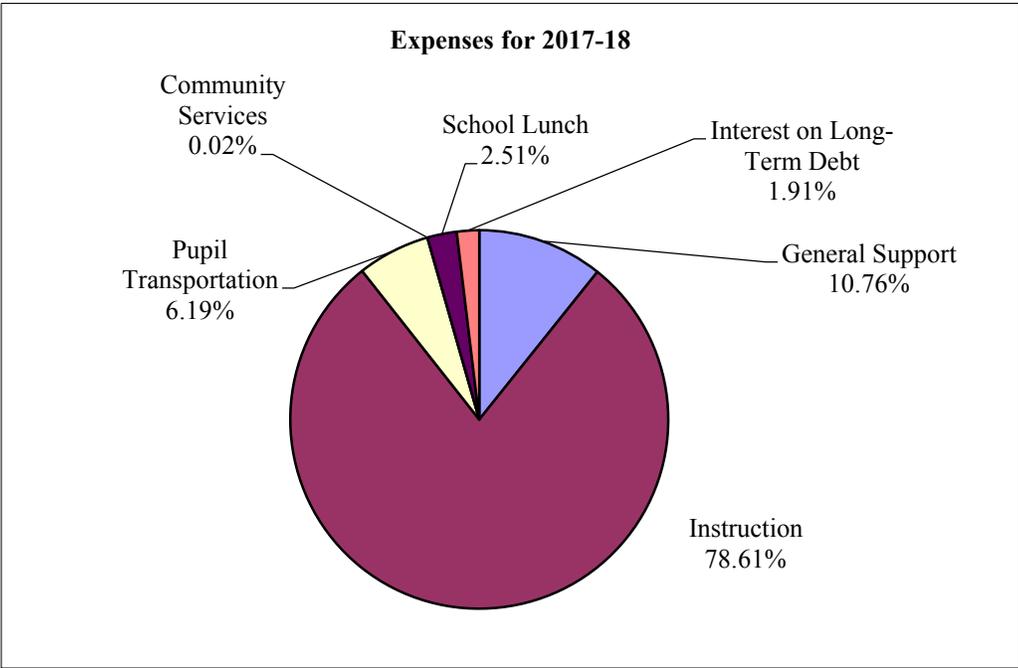
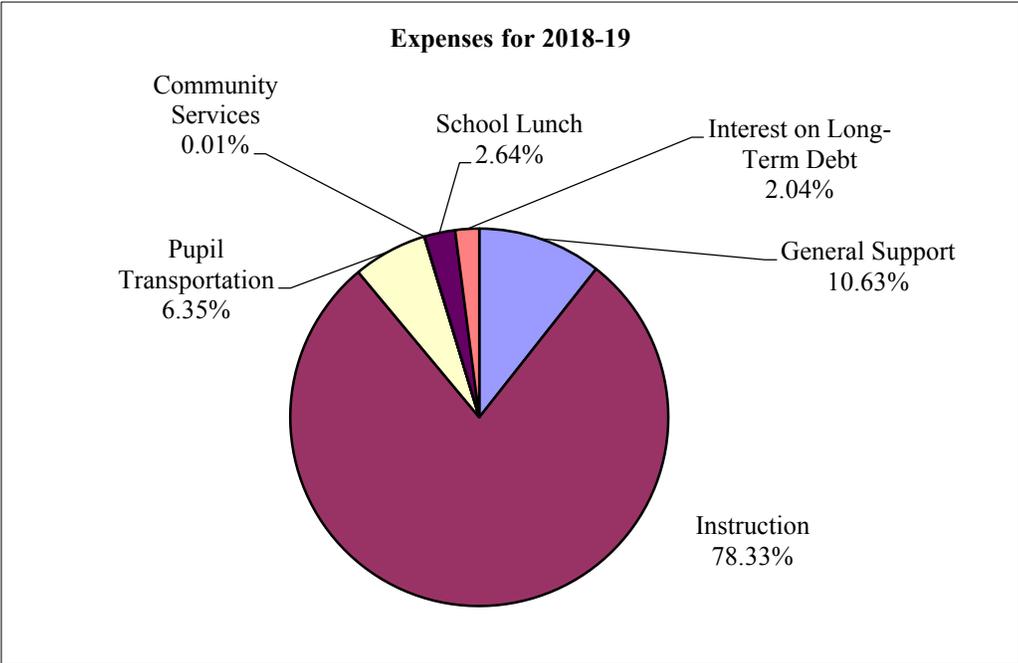
Changes in Net Position

The District’s total revenue increased 5% to \$73,905,244. State and federal aid, 30% and property taxes, 63% accounted for most of the District’s revenue. The remaining 7% of the revenue comes from operating grants, charges for services, non property taxes, investment earnings, compensation for loss, and miscellaneous revenues.

The total cost of all the programs and services increased 9% to \$78,149,512. The District’s expenses are predominately related to education and caring for the students (Instruction), 78%. General support, which included expenses associated with the operation, maintenance, and administration of the District accounted for 11% of the total costs. See table below:

	<u>Governmental Activities</u>		<u>Total</u>
	<u>2019</u>	<u>2018</u>	<u>Variance</u>
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Service	\$ 1,128,361	\$ 1,152,728	\$ (24,367)
Operating Grants & Contributions	2,917,636	2,822,727	94,909
Capital Grants & Contributions	-	302,968	(302,968)
Total Program	\$ 4,045,997	\$ 4,278,423	\$ (232,426)
<u>General -</u>			
Property Taxes	\$ 46,527,187	\$ 44,498,420	\$ 2,028,767
Non Property Taxes	73,000	73,000	-
State and Federal Aid	21,846,736	20,891,721	955,015
Investment Earnings	816,997	382,753	434,244
Compensation for Loss	562	1,844	(1,282)
Miscellaneous	594,765	516,755	78,010
Total General	\$ 69,859,247	\$ 66,364,493	\$ 3,494,754
TOTAL REVENUES	\$ 73,905,244	\$ 70,642,916	\$ 3,262,328
<u>EXPENSES:</u>			
General Support	\$ 8,303,599	\$ 7,740,249	\$ 563,350
Instruction	61,218,016	56,554,945	4,663,071
Pupil Transportation	4,959,718	4,450,078	509,640
Community Services	10,767	11,729	(962)
School Lunch	2,060,079	1,805,671	254,408
Interest	1,597,333	1,370,385	226,948
TOTAL EXPENSES	\$ 78,149,512	\$ 71,933,057	\$ 6,216,455
INCREASE IN NET POSITION	\$ (4,244,268)	\$ (1,290,141)	
NET POSITION, BEGINNING OF YEAR	25,060,985	26,351,126	
NET POSITION, END OF YEAR	\$ 20,816,717	\$ 25,060,985	





Financial Analysis of the School District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported combined fund balances of (\$3,263,538) which is less than last year's ending fund balance of \$12,434,245.

The General Fund is the chief operating fund of the District. At the end of the current year, the total fund balance of the General Fund was \$10,547,839. Fund balance for the General Fund increased by \$301,932 compared with the prior year. See table below:

<u>General Fund Balances:</u>	<u>2019</u>	<u>2018</u>	<u>Total Variance</u>
Restricted	\$ 6,395,433	\$ 6,015,619	\$ 379,814
Assigned	1,203,100	1,461,372	(258,272)
Unassigned	2,949,306	2,768,916	180,390
Total General Fund Balances	<u>\$ 10,547,839</u>	<u>\$ 10,245,907</u>	<u>\$ 301,932</u>

The District appropriated funds from the following reserves for the 2019-20 budget:

	<u>Total</u>
Workers' Compensation	\$ 50,000
Unemployment Costs	65,000
Debt Service	300,000
Liability	55,000
Employee Benefit Accrued Liability	150,000
Total	<u>\$ 620,000</u>

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$932,372. This change is attributable to \$932,372 of carryover encumbrances.

The key factors for budget variances in the general fund are listed below along with explanations for each.

Expenditure Items:	Budget Variance Original Vs. Amended	Explanation for Budget Variance
Employee Benefits	(\$1,086,359)	The budget for employee benefits in 2018-2019 was based on conservative assumptions in regard to two issues. First, the new rates established for medical insurance plans by the Finger Lakes Area School Health Plan were not finalized until late in the school year. Consequently, the least favorable scenarios were the basis for budgetary planning. Second, conservative assumptions in regard to new collective bargaining were made.

Revenue Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
Use of Money and Property	\$511,293	Conservative assumptions were made in regard to the availability of cash and the low interest rate environment. Robust cash flow early in the year allowed for maximum investment of cash resources. In addition the interest rate environment remained stable. Expected decreases in interest rates did not materialize.

Capital Asset and Debt Administration

Capital Assets

By the end of the 2018-19 fiscal year, the District had invested \$98,297,684 in a broad range of capital assets, including land, buildings and improvements, and machinery and equipment. The change in capital assets, net of accumulated depreciation, is reflected below:

	<u>2019</u>	<u>2018</u>
Land	\$ 767,156	\$ 767,156
Work in Progress	20,785,800	1,531,845
Buildings and Improvements	72,906,483	75,324,595
Machinery and Equipment	3,838,245	3,762,849
Total Capital Assets	<u>\$ 98,297,684</u>	<u>\$ 81,386,445</u>

More detailed information can be found in the notes to the financial statements.

Long-Term Debt

At year end, the District had \$83,472,123 in general obligation bonds and other long-term debt outstanding as follows:

<u>Type</u>	<u>2019</u>	<u>2018</u>
Serial Bonds	\$ 24,405,000	\$ 27,675,000
Energy Performance Contract	3,484,770	-
OPEB	52,116,963	50,259,319
Net Pension Liability	1,500,379	696,989
Compensated Absences/Retirement Incentives	1,965,011	2,261,788
Total Long-Term Obligations	<u>\$ 83,472,123</u>	<u>\$ 80,893,096</u>

More detailed information can be found in the notes to the financial statements.

Factors Bearing on the District's Future

Victor Central School District is located within an area of continued community development. As a direct result, the District's enrollment has been expanding for several years at a rapid pace. Significant enrollment increases have caused the District to expand its staff to meet the needs of our student population. The increase in staffing needs has a significant impact on salaries and benefits paid, causing a direct impact to the District's overall budget. The District's administration continues to strive to meet the needs of the expanding student population without a significant tax impact to the members of the community.

Contacting the School District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the following:

Victor Central School District
953 High Street
Victor, New York 14564

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Net Position

June 30, 2019

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 22,320,429
Accounts receivable	2,366,967
Inventories	48,438
Net pension asset	2,959,590
Capital Assets:	
Land	767,156
Work in progress	20,785,800
Other capital assets (net of depreciation)	76,744,728
TOTAL ASSETS	<u>\$ 125,993,108</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 21,844,434</u>
 LIABILITIES	
Accounts payable	\$ 2,108,667
Accrued liabilities	774,455
Unearned revenues	200,103
Due to other governments	354
Due to teachers' retirement system	3,144,786
Due to employees' retirement system	335,869
Bond anticipation notes payable	20,738,648
Long-Term Obligations:	
Due in one year	3,973,129
Due in more than one year	79,498,994
TOTAL LIABILITIES	<u>\$ 110,775,005</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 16,245,820</u>
 NET POSITION	
Net investment in capital assets	\$ 53,368,236
Restricted For:	
Debt service	2,530,848
Accrued benefit liability reserve	1,072,154
Capital reserves	2,500,036
Other purposes	2,823,243
Unrestricted	(41,477,800)
TOTAL NET POSITION	<u>\$ 20,816,717</u>

(See accompanying notes to financial statements)

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Activities

For Year Ended June 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u> <u>Revenue and</u> <u>Changes in</u> <u>Net Position</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Governmental</u> <u>Activities</u>
<u>Primary Government -</u>				
General support	\$ 8,303,599	\$ -	\$ -	\$ (8,303,599)
Instruction	61,218,016	128,705	2,279,681	(58,809,630)
Pupil transportation	4,959,718	-	-	(4,959,718)
Community services	10,767	-	-	(10,767)
School lunch	2,060,079	999,656	637,955	(422,468)
Interest	1,597,333	-	-	(1,597,333)
Total Primary Government	<u>\$ 78,149,512</u>	<u>\$ 1,128,361</u>	<u>\$ 2,917,636</u>	<u>\$ (74,103,515)</u>

General Revenues:

Property taxes	\$ 46,527,187
Non property taxes	73,000
State and federal aid	21,846,736
Investment earnings	816,997
Compensation for loss	562
Miscellaneous	594,765
Total General Revenues	<u>\$ 69,859,247</u>
Changes in Net Position	\$ (4,244,268)
Net Position, Beginning of Year	<u>25,060,985</u>
Net Position, End of Year	<u>\$ 20,816,717</u>

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Balance Sheet

Governmental Funds

June 30, 2019

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 14,361,180	\$ 4,570,779	\$ 3,388,470	\$ 22,320,429
Receivables	642,284	12,644	827,970	1,482,898
Inventories	-	-	48,438	48,438
Due from other funds	1,195,975	-	265,084	1,461,059
TOTAL ASSETS	<u>\$ 16,199,439</u>	<u>\$ 4,583,423</u>	<u>\$ 4,529,962</u>	<u>\$ 25,312,824</u>
LIABILITIES AND FUND BALANCES				
Liabilities -				
Accounts payable	\$ 1,491,199	\$ 617,468	\$ -	\$ 2,108,667
Accrued liabilities	564,159	-	22,717	586,876
Notes payable - bond anticipation notes	-	20,738,648	-	20,738,648
Due to other funds	111,160	151,152	1,198,747	1,461,059
Due to other governments	-	-	354	354
Due to TRS	3,144,786	-	-	3,144,786
Due to ERS	320,708	-	15,161	335,869
Unearned revenue	19,588	115,833	64,682	200,103
TOTAL LIABILITIES	<u>\$ 5,651,600</u>	<u>\$ 21,623,101</u>	<u>\$ 1,301,661</u>	<u>\$ 28,576,362</u>
Fund Balances -				
Nonspendable	\$ -	\$ -	\$ 48,438	\$ 48,438
Restricted	6,395,433	-	2,530,848	8,926,281
Assigned	1,203,100	-	649,015	1,852,115
Unassigned	2,949,306	(17,039,678)	-	(14,090,372)
TOTAL FUND BALANCE	<u>\$ 10,547,839</u>	<u>\$ (17,039,678)</u>	<u>\$ 3,228,301</u>	<u>\$ (3,263,538)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 16,199,439</u>	<u>\$ 4,583,423</u>	<u>\$ 4,529,962</u>	

**Amounts reported for governmental activities in the
Statement of Net Position are different because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	98,297,684
Interest is accrued on outstanding bonds in the statement of net position but not in the funds.	(187,579)
The following are state aid payments deferred to September 2018 and are not receivable in the current period and therefore are not reported in the governmental funds:	
General aid receivable	884,069
The following long-term obligations are not due and payable in the current period and therefore are not reported in the governmental funds:	
Serial bonds payable	(24,405,000)
OPEB	(52,116,963)
Compensated absences	(1,965,011)
Energy performance contract	(3,484,770)
Net pension asset	2,959,590
Deferred outflow - pension	16,682,214
Deferred outflow - OPEB	5,162,220
Net pension liability	(1,500,379)
Deferred inflow - advanced refunding	(2,632,599)
Deferred inflow - pension	(4,516,411)
Deferred inflow - OPEB	(9,096,810)
Net Position of Governmental Activities	<u>\$ 20,816,717</u>

(See accompanying notes to financial statements)

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For Year Ended June 30, 2019

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Real property taxes and tax items	\$ 46,527,187	\$ -	\$ -	\$ 46,527,187
Non-property taxes	73,000	-	-	73,000
Charges for services	128,705	-	-	128,705
Use of money and property	615,793	-	201,204	816,997
Sale of property and compensation for loss	562	-	-	562
Miscellaneous	353,076	-	2,362	355,438
State sources	21,411,660	-	933,700	22,345,360
Federal sources	160,438	-	1,983,936	2,144,374
Sales	-	-	999,656	999,656
TOTAL REVENUES	\$ 69,270,421	\$ -	\$ 4,120,858	\$ 73,391,279
EXPENDITURES				
General support	\$ 6,685,364	\$ -	\$ -	\$ 6,685,364
Instruction	37,245,468	-	2,154,576	39,400,044
Pupil transportation	2,748,275	825,878	77,477	3,651,630
Community services	10,767	-	-	10,767
Employee benefits	16,811,522	-	571,427	17,382,949
Debt service - principal	4,005,580	-	-	4,005,580
Debt service - interest	1,502,088	-	-	1,502,088
Cost of sales	-	-	741,400	741,400
Other expenses	-	-	675,635	675,635
Capital outlay	-	19,253,955	-	19,253,955
TOTAL EXPENDITURES	\$ 69,009,064	\$ 20,079,833	\$ 4,220,515	\$ 93,309,412
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 261,357	\$ (20,079,833)	\$ (99,657)	\$ (19,918,133)
OTHER FINANCING SOURCES (USES)				
Transfers - in	\$ 190,000	\$ -	\$ 149,425	\$ 339,425
Transfers - out	(149,425)	-	(190,000)	(339,425)
Proceeds from obligations	-	3,484,770	-	3,484,770
BAN's redeemed from appropriations	-	735,580	-	735,580
TOTAL OTHER FINANCING SOURCES (USES)	\$ 40,575	\$ 4,220,350	\$ (40,575)	\$ 4,220,350
NET CHANGE IN FUND BALANCE	\$ 301,932	\$ (15,859,483)	\$ (140,232)	\$ (15,697,783)
FUND BALANCE, BEGINNING OF YEAR	10,245,907	(1,180,195)	3,368,533	12,434,245
FUND BALANCE, END OF YEAR	\$ 10,547,839	\$ (17,039,678)	\$ 3,228,301	\$ (3,263,538)

(See accompanying notes to financial statements)

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to Statement of Activities
For Year Ended June 30, 2019

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS \$ (15,697,783)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following are the amounts by which capital outlays and additions of assets in excess depreciation in the current period:

Capital Outlay	\$ 19,253,955	
Additions to Assets, Net	937,993	
Depreciation	<u>(3,280,709)</u>	
		16,911,239

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position. The following details these items as they effect the governmental activities:

Debt Repayments	\$ 4,005,580	
Proceeds from Bond Issuance	(3,484,770)	
Proceeds from BAN Redemption	<u>(735,580)</u>	
		(214,770)

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (95,245)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. 274,638

The net OPEB liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds. (6,441,591)

(Increase) decrease in proportionate share of net pension asset/liability reported in the Statement of Activities do not provide for or require the use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds

Teachers' Retirement System		707,485
Employees' Retirement System		(47,488)

Portion of deferred (inflow) / outflow recognized in long term debt 239,327

In the Statement of Activities, vacation pay, teachers' retirement incentive and judgments and claims are measured by the amount accrued during the year. In the governmental funds, expenditures for these items are measured by the amount actually paid. The following provides the differences of these items as presented in the governmental activities:

Compensated Absences		<u>119,920</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ (4,244,268)**

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Fiduciary Net Position
June 30, 2019

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 365,473
Receivable from general fund	<u>263,117</u>
TOTAL ASSETS	<u><u>\$ 628,590</u></u>
LIABILITIES	
Extraclassroom activity balances	\$ 120,026
Other liabilities	<u>508,564</u>
TOTAL LIABILITIES	<u><u>\$ 628,590</u></u>

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2019

I. Summary of Significant Accounting Policies

The financial statements of the Victor Central School District, New York (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The Victor Central School District is governed by the laws of New York State. The District is an independent entity governed by an elected Board of Education consisting of seven members. The President of the Board serves as the chief fiscal officer and the Superintendent is the chief executive officer. The Board is responsible for, and controls all activities related to public school education within the District. Board members have authority to make decisions, power to appoint management, and primary accountability for all fiscal matters.

The reporting entity of the District is based upon criteria set forth by GASB Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Component Units* and GASB Statement 61, *The Financial Reporting Entity*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The District is not a component unit of another reporting entity. The decision to include a potential component unit in the District's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities included in the District's reporting entity.

1. Extraclassroom Activity Funds

The extraclassroom activity funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The extraclassroom activity funds are independent of the District with respect to its financial transactions, and the designation of student management. Separate audited financial statements (cash basis) of the extraclassroom activity funds can be found at the District's business office. The District accounts for assets held as an agency for various student organizations in an agency fund.

(I.) (Continued)

B. Joint Venture

The District is a component of the Ontario, Seneca, Yates, Cayuga, and Wayne Counties Board of Cooperative Educational Services (BOCES). The BOCES is a voluntary, cooperative association of school districts in a geographic area that shares planning, services, and programs which provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component.

BOCES are organized under §1950 of the New York State Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of §1950 of the New York State Education Law. All BOCES property is held by the BOCES Board as a corporation (§1950(6)). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under §119-n(a) of the New York State General Municipal Law.

A BOCES' budget is comprised of separate budgets for administrative, program, and capital costs. Each component school district's share of administrative and capital cost is determined by resident public school district enrollment as defined in Education Law, Section 1950(4)(b)(7). In addition, component districts pay tuition or a service fee for programs in which its students participate.

During the year, the District was billed \$5,653,205 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$1,251,540.

Financial statements for the BOCES are available from the BOCES administrative office.

C. Basis of Presentation

1. Districtwide Statements

The Statement of Net Position and the Statement of Activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital specific grants.

The Statement of Activities presents a comparison between program expenses and revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

(I.) (Continued)

2. **Fund Statements**

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category (governmental and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following governmental funds:

a. **Major Governmental Funds**

General Fund - This is the District's primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.

Capital Projects Fund - Used to account for the financial resources used for acquisition, construction, or major repair of capital facilities.

b. **Nonmajor Governmental** - The other funds which are not considered major are aggregated and reported as nonmajor governmental funds as follows:

Debt Service Fund - This fund accounts for the accumulation of resources and the payment of principal and interest on long-term obligations for governmental activities.

Special Aid Fund - This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

School Lunch Fund - Used to account for transactions of the District's lunch, breakfast and milk programs.

c. **Fiduciary** - Fiduciary activities are those in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the District-wide financial statements, because their resources do not belong to the District, and are not available to be used. There are two classes of fiduciary funds:

Agency Funds - These funds are strictly custodial in nature and do not involve the measurement of results of operations. Assets are held by the District as agent for various student groups or extraclassroom activity funds and for payroll or employee withholding.

D. **Measurement Focus and Basis of Accounting**

Accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

(I.) (Continued)

The District-Wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

E. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1, and become a lien on August 16, 2018. Taxes are collected during the period September 1 to October 31, 2018.

Uncollected real property taxes are subsequently enforced by the Counties in which the District is located. The Counties pay an amount representing uncollected real property taxes transmitted to the Counties for enforcement to the District no later than the following April 1.

F. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in these notes.

G. Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowing. The District typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services.

(I.) (Continued)

In the District-wide statements, the amounts reported on the Statement of Net Position for interfund receivables and payables represent amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for all interfund receivables and payables between the funds.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the District's practice to settle these amounts at a net balance based upon the right of legal offset.

Refer to Note V for a detailed disclosure by individual fund for interfund receivables, payables, expenditures, and revenues activity.

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities and useful lives of long-lived assets.

I. Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

New York State Law governs the District's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

J. Receivables

Receivables are shown net of an allowance for uncollectible accounts, when applicable.

No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

(I.) (Continued)

K. Inventory and Prepaid Items

Inventories of food and/or supplies for school lunch are recorded at cost on a first-in, first-out basis or, in the case of surplus food, at stated value which approximates market. Purchases of inventoriable items in other funds are recorded as expenditures at the time of purchase, and are considered immaterial in amount.

Prepaid items represent payments made by the District for which benefits extend beyond year end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the District-wide and fund financial statements. These items are reported as assets on the statement of net position or balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

L. Capital Assets

In the District-wide financial statements, capital assets are accounted for at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of assets is as follows:

<u>Class</u>	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings	\$ 50,000	SL	15-50 Years
Machinery and Equipment	\$ 5,000	SL	5-25 Years

The investment in infrastructure type assets have not been segregated for reporting purposes since all costs associated with capital projects are consolidated and reported as additions to buildings and improvements.

M. Unearned Revenue

The District reports unearned revenues on its Statement of Net Position and its Balance Sheet. On the Statement of Net Position, unearned revenue arises when resources are received by the District before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. In subsequent periods, when the District has legal claim to resources, the liability for unearned revenue is removed and revenue is recognized.

(I.) (Continued)

N. Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditure) until then. The government has four items that qualify for reporting in this category. First is the deferred charge on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item is related to pensions reported in the district-wide Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension asset or liability and difference during the measurement period between the District's contributions and its proportion share of total contributions to the pension systems not included in pension expense. The third item is the District contributions to the pension systems (TRS and ERS Systems) and OPEB subsequent to the measurement date. The fourth item relates to OPEB reporting in the district-wide Statement of Net Position. This represents the effect of the net change in the actual and expected experience.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has four items that qualify for reporting in this category. First arises only under a modified accrual basis of accounting and is reported as unavailable revenue-property taxes. The second item is related to pensions reported in the district-wide Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension liability (ERS System) and difference during the measurement periods between the District's contributions and its proportion share of total contributions to the pension systems not included in pension expense. The third item is revenues from grants received that have met all other eligibility requirements except those related to time restrictions. The fourth item is related to OPEB reported in the district-wide Statement of Net Position. This represents the effect on the net changes of assumptions or other inputs.

O. Vested Employee Benefits

1. Compensated Absences

Compensated absences consist of unpaid accumulated annual sick leave, vacation, and sabbatical time.

Sick leave eligibility and accumulation is specified in negotiated labor contracts, and in individual employment contracts. Upon retirement, resignation or death, employees may contractually receive a payment based on unused accumulated sick leave.

Certain District employees are granted vacation in varying amounts, based primarily on length of service and service position. Some earned benefits may be forfeited if not taken within varying time periods.

(I.) (Continued)

Consistent with GASB Statement 16, Accounting for Compensated Absences, the liability has been calculated using the vesting/termination method and an accrual for that liability is included in the District-wide financial statements. The compensated absences liability is calculated based on the pay rates in effect at year end.

In the funds statements only the amount of matured liabilities is accrued within the General Fund based upon expendable and available financial resources. These amounts are expensed on a pay-as-you-go basis.

P. Other Benefits

District employees participate in the New York State Employees' Retirement System and the New York State Teachers' Retirement System.

In addition to providing pension benefits, the District provides post-employment health coverage to retired employees in accordance with the provision of various employment contracts in effect at the time of retirement. Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits may be shared between the District and the retired employee. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

Q. Short-Term Debt

The District may issue Bond Anticipation Notes (BAN), in anticipation of proceeds from the subsequent sale of bonds. These notes are recorded as current liabilities of the funds that will actually receive the proceeds from the issuance of bonds. State law requires that a BAN issued for capital purposes be converted to long-term financing within five years after the original issue date.

R. Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities, and long-term obligations are reported in the district-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, other postemployment benefits payable and compensated absences that will be paid from governmental funds are reported as a liability in the funds financial statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Long-term obligations represent the District's future obligations or future economic outflows. The liabilities are reported as due in one year or due within more than one year in the Statement of Net Position.

(I.) (Continued)

S. **Equity Classifications**

1. **District-Wide Statements**

In the District-wide statements there are three classes of net position:

- a. **Net Investment in Capital Assets** - consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, constructions or improvements of those assets.
- b. **Restricted Net Position** - reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

On the Statement of Net Position the following balances represent the restricted for other purposes:

	<u>Total</u>
Workers' Compensation	\$ 267,905
Unemployment Costs	481,372
Reserve for ERS	265,674
Reserve for TRS	533,201
Tax Certiorari	446,607
Liability	<u>828,484</u>
Total Net Position - Restricted for Other Purposes	<u><u>\$ 2,823,243</u></u>

- c. **Unrestricted Net Position** - reports the balance of net position that does not meet the definition of the above two classifications. The reported deficit of \$41,477,801 at year end is the result of full implementation of GASB #75 regarding retiree health obligations.

2. **Fund Statements**

In the fund basis statements there are five classifications of fund balance:

- a. **Nonspendable Fund Balance** – Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes inventory in the School Lunch Fund of \$48,438.

(I.) (Continued)

b. **Restricted Fund Balances** – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. All encumbrances of funds other than the general fund are classified as restricted fund balance. The District has established the following restricted fund balances:

Capital Reserve - According to Education Law §3651, must be used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve; the ultimate amount, it's probable term and the source of the funds. Expenditures may be made from the reserve only for a specific purpose further authorized by the voters. The form for required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. The Reserve is accounted for in the General Fund under restricted fund balance. Year end balances are as follows:

<u>Name of Reserve</u>	<u>Maximum Funding</u>	<u>Total Funding Provided</u>	<u>Total Year to Date Balance</u>
2011 Capital Reserve	\$ 6,000,000	\$ 3,824,747	\$ 2,500,036

Reserve for Debt Service - According to General Municipal Law §6-1, the Reserve for Debt Service must be established for the purpose of retiring the outstanding obligations upon the sale of District property or capital improvement that was financed by obligations that remain outstanding at the time of the sale. Also, earnings on project monies invested together with unused proceeds are reported here.

Employee Benefit Accrued Liability Reserve - According to General Municipal Law §6-p, must be used for the payment of accrued employee benefits due to an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated.

Teachers' Retirement Reserve – General Municipal Law §6r was amended to include a Teachers' Retirement Reserve (TRS) sub-fund. The reserve has an annual funding limit of 2% of the prior year TRS salaries and a maximum cumulative total balance of 10% of the previous years TRS salary.

Liability Reserve - According to General Municipal Law §1709(8)(c), must be used to pay for property loss and liability claims incurred. Separate funds for property loss and liability claims are required, and this reserve may not in total exceed 3% of the annual budget or \$15,000, whichever is greater.

(I.) (Continued)

Repair Reserve - According to General Municipal Law §6-d, must be used to pay the cost of repairs to capital improvements or equipment, which repairs are of a type not recurring annually. The Board of Education, without voter approval, may establish a repair reserve fund by a majority vote of its members. Voter approval is required to fund this reserve (Opinion of the New York State Comptroller 81-401). Expenditures from this reserve may be made only after a public hearing has been held, except in emergency situations. If no hearing is held, the amount expended must be repaid to the reserve fund over the next two subsequent fiscal years.

Retirement Contribution Reserve - According to General Municipal Law §6-r, must be used financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board.

Tax Certiorari Reserve - According to General Municipal Law §3651.1-a, must be used to establish a reserve fund for tax certiorari claims and to expend from the fund without voter approval. The monies held in the reserve shall not exceed the amount which might reasonably be deemed necessary to meet anticipated judgments and claims arising out of tax certiorari proceedings. Any resources deposited to the reserve which are not expended for tax certiorari proceeding in the year such monies are deposited must be returned to the General Fund on or before the first day of the fourth fiscal year after deposit of these monies.

Unemployment Insurance Reserve - According to General Municipal Law §6-m, must be used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund.

Workers' Compensation Reserve - According to General Municipal Law §6-j, must be used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. The reserve may be established by Board action, and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget.

(I.) (Continued)

Encumbrances - Encumbrance accounting, under which purchase orders, contracts and other commitments of expenditures are recorded for budgetary control purposes in order to reserve applicable appropriations, is employed as a control in preventing over-expenditure of established appropriations. Open encumbrances are reported as restricted fund balance in all funds other than the General Fund and the School Lunch Fund, since they do not constitute expenditures or liabilities and will be honored through budget appropriations in the subsequent year.

Restricted fund balances include the following:

	<u>Total</u>
<u>General Fund -</u>	
Capital	\$ 2,500,036
Workers' Compensation	267,905
Unemployment Costs	481,372
Reserve for ERS	265,674
Reserve for TRS	533,201
Tax Certiorari	446,607
Liability	828,484
Employee Benefit Accrued Liability	1,072,154
<u>Debt Service Fund -</u>	
Debt Service	2,530,848
Total Restricted Fund Balance	<u><u>\$ 8,926,281</u></u>

The District appropriated and/or budgeted funds from the following reserves for the 2019-20 budget:

	<u>Total</u>
Workers' Compensation	\$ 50,000
Unemployment Costs	65,000
Debt Service	300,000
Liability	55,000
Employee Benefit Accrued Liability	150,000
Total	<u><u>\$ 620,000</u></u>

c. **Committed** - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school districts highest level of decision making authority, i.e., the Board of Education. The District has no committed fund balances as of June 30, 2019.

(I.) (Continued)

d. **Assigned Fund Balance** – Includes amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. All encumbrances of the General Fund are classified as assigned fund balance. Encumbrances represent purchase commitments made by the District’s purchasing agent through their authorization of a purchase order prior to year end. The District assignment is based on the functional level of expenditures.

Management has determined significant encumbrances for the General Fund to be \$91,000 and the capital projects fund to be \$32,000.

<u>General Fund -</u>	
Central Services	<u>\$ 389,941</u>
<u>Capital Projects Fund -</u>	
Capital Outlay	<u>\$ 90,103</u>

Assigned fund balances include the following:

	<u>Total</u>
General Fund-Encumbrances	\$ 674,100
General Fund - Appropriated for Taxes	529,000
School Lunch Fund - Year End Equity	649,015
Total Assigned Fund Balance	<u>\$ 1,852,115</u>

e. **Unassigned Fund Balance** –Includes all other general fund amounts that do not meet the definition of the above four classifications and are deemed to be available for general use by the school district and could report a surplus or deficit. In funds other than the general fund, the unassigned classification is used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted or assigned.

3. **Order of Use of Fund Balance**

The District’s policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. For all funds, nonspendable fund balances are determined first and then restricted fund balances for specific purposes are determined. Any remaining fund balance amounts for funds other than the general fund are classified as restricted fund balance. In the general fund, the remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

(I.) (Continued)

T. New Accounting Standards

The District has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2019, the District implemented the following new standards issued by GASB:

GASB has issued Statement 83, *Certain Asset Retirement Obligations*, which will be effective for reporting periods beginning after June 15, 2019.

GASB has issued Statement 88, *Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements*, which will be effective for reporting periods beginning after June 15, 2018.

U. Future Changes in Accounting Standards

GASB has issued Statement 84, *Fiduciary Activities*, which will be effective for the periods beginning after December 15, 2019.

GASB has issued Statement 87, *Leases*, which will be effective for the periods beginning after December 15, 2019.

GASB has issued Statement 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which will be effective for reporting periods beginning after December 15, 2019.

GASB has issued Statement No. 90, *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61*, which will be effective for reporting periods beginning after December 15, 2018.

GASB has issued Statement No. 91, *Conduit Debt Obligations*, which will be effective for reporting periods beginning after December 15, 2020.

The District will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

II. Stewardship, Compliance and Accountability

By its nature as a local government unit, the District is subject to various federal, state and local laws and contractual regulations. An analysis of the District's compliance with significant laws and regulations and demonstration of its stewardship over District resources follows.

A. Budgets

The District administration prepares a proposed budget for approval by the Board of Education for the General Fund.

The voters of the District approved the proposed appropriation budget.

(II.) (Continued)

Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restriction, if the Board approves them because of a need which exists which was not determined at the time the budget was adopted. During the 2018-19 fiscal year, the budget was amended by \$932,372 for carryover encumbrances.

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year.

Budgets are established and used for individual capital projects fund expenditures as approved by a special referendum of the District's voters. The maximum project amount authorized is based primarily upon the cost of the project, plus any requirements for external borrowings, not annual appropriations. These budgets do not lapse and are carried over to subsequent fiscal years until the completion of the projects.

B. Encumbrances

Encumbrance accounting is used for budget control and monitoring purposes and is reported as a part of the governmental funds. Under this method, purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year end are presented as reservations of fund balance and do not represent expenditures or liabilities. These commitments will be honored in the subsequent period. Related expenditures are recognized at that time, as the liability is incurred or the commitment is paid.

C. Deficit Fund Balance – Capital Projects Fund

The Capital Projects Fund had a deficit undesignated fund balance of \$17,039,678 at June 30, 2019, which is a result of bond anticipation notes which are used as a temporary means of financing capital projects. These proceeds are not recognized as revenue but merely serve to provide cash to meet expenditures. This results in the creation of a fund deficit which will remain until the notes are replaced by permanent financing (i.e., bonds, grants-in-aid, or redemption from current appropriations).

III. Cash and Cash Equivalents

Credit Risk – In compliance with the State Law, District investments are limited to obligations of the United States of America, obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America, obligations of the State, time deposit accounts and certificates of deposit issued by a bank or trust company located in, and authorized to do business in, the State, and obligations used by other municipalities and authorities within the State.

Concentration of Credit Risk – To promote competition in rates and service costs, and to limit the risk of institutional failure, District deposits and investments are placed with multiple institutions. The District's investment policy limits the amounts that may be deposited with any one financial institution.

(III.) (Continued)

Interest Rate Risk – The District has an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from rising interest rates.

The District’s aggregate bank balances (disclosed in the financial statements), included balances not covered by depository insurance at year end, collateralized as follows:

Uncollateralized	\$	-
Collateralized with Securities held by the Pledging Financial Institution		22,695,301
Total	\$	22,695,301

Restricted cash represents cash where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year end includes \$8,926,281 within the governmental funds.

IV. **Receivables**

Receivables at June 30, 2019 for individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

<u>Description</u>	<u>Governmental Activities</u>			<u>Total</u>
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Non-Major Funds</u>	
Accounts Receivable	\$ 41,894	\$ 3,191	\$ 635	\$ 45,720
Due From State and Federal	600,390	9,453	827,335	1,437,178
Total	\$ 642,284	\$ 12,644	\$ 827,970	\$ 1,482,898
BOCES Receivable	-	-	-	884,069
Total Receivables	\$ 642,284	\$ 12,644	\$ 827,970	\$ 2,366,967

District management has deemed the amounts to be fully collectible.

V. **Interfund Receivables, Payables, Revenues and Expenditures**

Interfund Receivables, Payables, Revenues and Expenditures at June 30, 2019 were as follows:

	<u>Interfund</u>			
	<u>Receivables</u>	<u>Payables</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 1,195,975	\$ 111,160	\$ 190,000	\$ 149,425
Special Aid Fund	123,386	1,186,522	149,425	-
School Lunch Fund	-	12,225	-	-
Debt Service Fund	141,698	-	-	190,000
Capital Projects Fund	-	151,152	-	-
Total	\$ 1,461,059	\$ 1,461,059	\$ 339,425	\$ 339,425

(V.) (Continued)

Interfund receivables and payables between governmental activities are eliminated on the Statement of Net Position. The District typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues. All interfund payables are not necessarily expected to be repaid within one year.

Transfers are used to finance certain special aid programs, support capital project expenditures, school lunch programs and debt service expenditures.

VI. **Capital Assets**

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance 7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2019</u>
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 767,156	\$ -	\$ -	\$ 767,156
Work in progress	1,531,845	19,253,955	-	20,785,800
<i>Total Nondepreciable</i>	<u>\$ 2,299,001</u>	<u>\$ 19,253,955</u>	<u>\$ -</u>	<u>\$ 21,552,956</u>
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 118,460,259	\$ -	\$ -	\$ 118,460,259
Machinery and equipment	13,202,721	937,993	478,410	13,662,304
<i>Total Depreciated Assets</i>	<u>\$ 131,662,980</u>	<u>\$ 937,993</u>	<u>\$ 478,410</u>	<u>\$ 132,122,563</u>
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 43,135,664	\$ 2,418,112	\$ -	\$ 45,553,776
Machinery and equipment	9,439,872	862,597	478,410	9,824,059
<i>Total Accumulated Depreciation</i>	<u>\$ 52,575,536</u>	<u>\$ 3,280,709</u>	<u>\$ 478,410</u>	<u>\$ 55,377,835</u>
<i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i>	<u>\$ 79,087,444</u>	<u>\$ (2,342,716)</u>	<u>\$ -</u>	<u>\$ 76,744,728</u>
Total Capital Assets	<u>\$ 81,386,445</u>	<u>\$ 16,911,239</u>	<u>\$ -</u>	<u>\$ 98,297,684</u>

Depreciation expense for the period was charged to functions/programs as follows:

<u>Governmental Activities:</u>	
General Government Support	\$ 65,614
Instruction	2,324,673
Pupil Transportation	763,659
School Lunch	126,763
Total Depreciation Expense	<u>\$ 3,280,709</u>

VII. Short-Term Debt

Transactions in short-term debt for the year are summarized below:

	<u>Original Amount</u>	<u>Maturity</u>	<u>Interest Rate</u>	<u>Balance 7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2019</u>
BAN-Bus	\$ 2,348,350	9/21/2018	0.92%	\$ 2,348,350	\$ -	\$ 2,348,350	\$ -
BAN-Building	\$ 8,000,000	6/28/2019	2.25%	8,000,000	-	8,000,000	-
BAN-Building	\$ 7,500,000	6/28/2019	3.00%	-	7,500,000	7,500,000	-
BAN-Bus	\$ 2,438,648	9/20/2019	3.00%	-	2,438,648	-	2,438,648
BAN-Building	\$ 18,300,000	6/19/2020	2.00%	-	18,300,000	-	18,300,000
Total Short-Term Debt				\$ 10,348,350	\$ 28,238,648	\$ 17,848,350	\$ 20,738,648

A summary of the short-term interest expense for the year is as follows:

Interest Paid	\$ 298,188
Less: Interest Accrued in the Prior Year	(42,171)
Plus: Interest Accrued in the Current Year	59,951
Total Short-Term Interest Expense	\$ 315,968

VIII. Long-Term Debt Obligations

Long-term liability balances and activity for the year are summarized below:

	<u>Balance 7/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2019</u>	<u>Due Within One Year</u>
Governmental Activities:					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 27,675,000	\$ -	\$ 3,270,000	\$ 24,405,000	\$ 3,405,000
Energy Performance Contract	-	3,484,770	-	3,484,770	224,932
Total Bonds and Notes Payable	\$ 27,675,000	\$ 3,484,770	\$ 3,270,000	\$ 27,889,770	\$ 3,629,932
<u>Other Liabilities -</u>					
Net Pension Liability	\$ 696,989	\$ 803,390	\$ -	\$ 1,500,379	\$ -
OPEB	50,259,319	1,857,644	-	52,116,963	-
Compensated Absences/ Retirement Incentive	2,261,788	-	296,777	1,965,011	343,197
Total Other Liabilities	\$ 53,218,096	\$ 2,661,034	\$ 296,777	\$ 55,582,353	\$ 343,197
Total Long-Term Obligations	\$ 80,893,096	\$ 6,145,804	\$ 3,566,777	\$ 83,472,123	\$ 3,973,129

The General Fund has typically been used to liquidate long-term liabilities such as compensated absences.

Existing serial and statutory bond obligations:

<u>Description</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount Outstanding 6/30/2019</u>
Refunding	\$ 18,605,000	2013	2027	2.0%-5.0%	\$ 8,345,000
Refunding	\$ 4,030,000	2016	2024	1.0%-2.0%	3,305,000
Construction	\$ 14,815,000	2016	2029	2.0%-5.0%	12,755,000
Total Serial Bonds					\$ 24,405,000

(VIII.) (Continued)

The following is a summary of debt service requirements:

Year	Serial Bonds		Energy Performance Contract	
	Principal	Interest	Principal	Interest
2020	\$ 3,405,000	\$ 637,750	\$ 224,932	\$ 106,809
2021	3,530,000	585,500	208,949	122,792
2022	3,695,000	530,750	215,964	115,777
2023	2,460,000	473,250	223,213	108,527
2024	2,555,000	412,750	230,707	101,034
2025-29	8,760,000	1,045,000	1,275,039	383,666
2030-34	-	-	1,105,966	154,792
Total	\$ 24,405,000	\$ 3,685,000	\$ 3,484,770	\$ 1,093,397

In prior years, the District defeased certain general obligations and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. The balance of the defeased debt totaled \$11,920,000.

Interest on long-term debt for June 30, 2019 was composed of:

Interest Paid	\$ 1,203,900
Less: Interest Accrued in the Prior Year	(50,163)
Plus: Interest Accrued in the Current Year	127,628
Total Long-Term Interest Expense	\$ 1,281,365

IX. Deferred Outflows/Inflows of Resources

The following is a summary of the deferred outflow/inflows of resources:

	Deferred Outflows	Deferred Inflows
Pension	\$ 16,682,214	\$ 4,516,411
Bond Premiums	-	2,632,599
OPEB	5,162,220	9,096,810
Total	\$ 21,844,434	\$ 16,245,820

X. Pension Plans

A. General Information

The District participates in the New York State Teacher's Retirement System (TRS) and the New York State and Local Employee's Retirement System (ERS). These are cost-sharing multiple employer public employee retirement systems. The Systems offer a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

B. Provisions and Administration

A 10 member Board of Trustees of the New York State Teachers' Retirement Board administers TRS. TRS provides benefits to plan members and beneficiaries as authorized by the Education Law and the New York State Retirement and Social Security Law (NYSRSSL). Membership is mandatory and automatic for all full-time teachers, teaching assistants, guidance counselors and administrators employed in New York Public Schools and BOCES who elected to participate in TRS. Once a public employer elects to participate in the system, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained by writing to NYRS, 10 Corporate Woods Drive, Albany, New York 12211-2395 or by referring to the TRS Comprehensive Annual Financial report, which can be found on the System's website at www.nystrs.org.

ERS provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. NYSRSSL govern obligations of employers and employees to contribute, and benefits to employees. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. ERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to NYSERS, Office of the State Comptroller, 110 State Street, Albany, New York 12244 or by referring to the ERS Comprehensive Annual Report, which can be found at www.osc.state.ny.us/retire/publications/index.php.

C. Funding Policies

The Systems are noncontributory except for employees who joined after July 27, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0 to 3.5 percent of their salary for their entire length of service. In addition, employee contribution rates under ERS tier VI vary based on a sliding salary scale. For TRS, contribution rates are established annually by the New York State Teachers' Retirement Board pursuant to Article 11 of the Education Law. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions for the ERS' fiscal year ended March 31. The District paid 100% of the required contributions as billed by the TRS and ERS for the current year.

(X.) (Continued)

The District's share of the required contributions, based on covered payroll paid for the District's year ended June 30, 2019:

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2019	\$ 915,938	\$ 3,144,786

At June 30, 2019, the District reported the following asset/(liability) for its proportionate share of the net pension asset /(liability) for each of the Systems. The net pension asset/(liability) was measured as of March 31, 2019 for ERS and June 30, 2018 for TRS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the TRS and ERS Systems in reports provided to the District.

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2019	June 30, 2018
Net pension assets/(liability)	\$ (1,500,379)	\$ 2,959,590
District's portion of the Plan's total net pension asset/(liability)	0.0212%	0.1637%

For the year ended June 30, 2019, the District recognized pension expenses of \$1,059,503 for ERS and \$2,231,796 for TRS. At June 30, 2019 the District's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expensed and actual experience	\$ 295,456	\$ 2,211,677	\$ 100,718	\$ 400,621
Changes of assumptions	377,134	10,345,707	-	-
Net difference between projected and actual earnings on pension plan investments	-	-	385,080	3,285,370
Changes in proportion and differences between the District's contributions and proportionate share of contributions	182,010	-	31,959	312,663
Subtotal	<u>\$ 854,600</u>	<u>\$ 12,557,384</u>	<u>\$ 517,757</u>	<u>\$ 3,998,654</u>
District's contributions subsequent to the measurement date	<u>335,869</u>	<u>2,934,361</u>	<u>-</u>	<u>-</u>
Grand Total	<u>\$ 1,190,469</u>	<u>\$ 15,491,745</u>	<u>\$ 517,757</u>	<u>\$ 3,998,654</u>

(X.) (Continued)

District contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>ERS</u>	<u>TRS</u>
2019	\$ -	\$ 2,901,365
2020	376,691	1,948,947
2021	(256,609)	147,275
2022	1,821	1,941,975
2023	214,940	1,315,286
Thereafter	-	303,882
Total	\$ 336,843	\$ 8,558,730

D. Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2019	June 30, 2018
Actuarial valuation date	April 1, 2018	June 30, 2017
Interest rate	7.00%	7.25%
Salary scale	4.20%	4.72%-1.90%
Decrement tables	April 1, 2010- March 31, 2015 System's Experience	July 1, 2009- June 30, 2014 System's Experience
Inflation rate	2.50%	2.25%
COLA's	1.30%	1.50%

For ERS, annuitant mortality rates are based on Society of Actuaries Scale MP-2014 System's experience with adjustments for mortality improvements based on MP-2019. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale AA.

The long term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized as follows:

(X.) (Continued)

Long Term Expected Rate of Return		
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2019	June 30, 2018
<u>Asset Type -</u>		
Domestic equity	4.55%	5.80%
International equity	6.35%	7.30%
Global equity	0.00%	6.70%
Private equity	7.50%	8.90%
Real estate	5.55%	4.90%
Absolute return strategies *	3.75%	0.00%
Opportunistic portfolios	5.68%	0.00%
Real assets	5.29%	0.00%
Bonds and mortgages	1.31%	0.00%
Cash	-0.25%	0.00%
Inflation-indexed bonds	1.25%	0.00%
Private debt	0.00%	6.80%
Real estate debt	0.00%	2.80%
High-yield fixed income securities	0.00%	3.50%
Domestic fixed income securities	0.00%	1.30%
Global fixed income securities	0.00%	0.90%
Short-term	0.00%	0.30%

The real rate of return is net of the long-term inflation assumption of 2.5% for ERS and 2.3% for TRS.

* Excludes equity-oriented long-only funds. For investment management purposes, these funds are included in domestic equity and internal equity.

E. Discount Rate

The discount rate used to calculate the total pension liability was 7% for ERS and 7.25% for TRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

F. Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7% for ERS and 7.25% for TRS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentagepoint lower (6% for ERS and 6.25% for TRS) or 1-percentagepoint higher (8% for ERS and 8.25% for TRS) than the current rate :

(X.) (Continued)

	1% Decrease	Current	1% Increase
<u>ERS</u>	<u>(6%)</u>	<u>(7%)</u>	<u>(8%)</u>
Employer's proportionate share of the net pension asset (liability)	\$ (6,559,895)	\$ (1,500,379)	\$ 2,749,974

	1% Decrease	Current	1% Increase
<u>TRS</u>	<u>(6.25%)</u>	<u>(7.25%)</u>	<u>(8.25%)</u>
Employer's proportionate share of the net pension asset (liability)	\$ (20,332,864)	\$ 2,959,590	\$ 22,472,193

G. Pension Plan Fiduciary Net Position

The components of the current year net pension asset/(liability) of the employers as of the respective valuation dates, were as follows:

	(In Thousands)	
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2019	June 30, 2018
Employers' total pension liability	\$ 189,803,429	\$ 118,107,253
Plan net position	182,718,124	119,915,517
Employers' net pension asset/(liability)	<u>\$ (7,085,305)</u>	<u>\$ 1,808,264</u>
Ratio of plan net position to the employers' total pension asset/(liability)	96.27%	101.53%

H. Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2019 represent the projected employer contribution for the period of April 1, 2019 through June 30, 2019 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2019 amounted to \$320,708

For TRS, employer and employee contributions for the fiscal year ended June 30, 2019 are paid to the System in September, October and November 2019 through a state aid intercept. Accrued retirement contributions as of June 30, 2019 represent employee and employer contributions for the fiscal year ended June 30, 2019 based on paid TRS wages multiplied by the employer's contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2019 amounted to \$3,144,786.

XI. Postemployment Benefits

A. General Information About the OPEB Plan

Plan Description – The District’s defined benefit OPEB plan, provides OPEB for all permanent full-time general and public safety employees of the District. The plan is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided – The District provides healthcare and life insurance benefits for retirees and their dependents. The benefit terms are dependent on which contract each employee falls under. The specifics of each contract are on file at the District offices and are available upon request.

Employees Covered by Benefit Terms – At June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	194
Active Employees	<u>356</u>
Total	<u><u>550</u></u>

B. Total OPEB Liability

The District’s total OPEB liability of \$52,116,963 was measured as of June 30, 2019, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.50 percent
Salary Increases	2.60 percent average, including inflation
Discount Rate	3.50 percent
Healthcare Cost Trend Rates	Initial rate of 6.10 percent decreasing to an ultimate rate of 4.10 percent over 57 years
Retirees' Share of Benefit-Related Costs	Varies between 0% and 25% depending on contract

The discount rate was based on the July 1, 2019 S&P Municipal Bond 20 year High Grade Rate Index.

Mortality rates were based on RP-2014 Adjusted to 2006 Total Dataset Mortality Table projected to the valuation date with Scale MP-2016.

(XI.) (Continued)

C. Changes in the Total OPEB Liability

Balance at June 30, 2018	<u>\$ 50,259,319</u>
<u>Changes for the Year -</u>	
Service cost	\$ 2,913,364
Interest	1,575,605
Changes of benefit terms	3,274,391
Differences between expected and actual experience	5,380,598
Changes in assumptions or other inputs	(9,971,503)
Benefit payments	<u>(1,314,811)</u>
Net Changes	<u>\$ 1,857,644</u>
Balance at June 30, 2019	<u>\$ 52,116,963</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.00 percent in 2018 to 3.50 percent in 2019.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.00 percent) or 1-percentage-point higher (4.00 percent) than the current discount rate:

	1% Decrease	Discount	1% Increase
	(2%)	Rate	(4%)
		(3%)	
Total OPEB Liability	\$ 59,345,910	\$ 52,116,963	\$ 45,892,629

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease	Healthcare	1% Increase
	(5.1%	Cost Trend Rates	(7.1%
	Decreasing	(6.1%	Decreasing
	to 3.1%)	Decreasing	Decreasing
		to 4.1%)	to 5.1%)
Total OPEB Liability	\$ 43,607,034	\$ 52,116,963	\$ 63,706,144

(XI.) (Continued)

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized OPEB expense of \$7,382,384. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expended and actual experience	\$ 5,162,220	\$ -
Changes of assumptions	-	9,096,810
Total	<u>\$ 5,162,220</u>	<u>\$ 9,096,810</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year</u>	
2020	\$ (381,036)
2021	(381,036)
2022	(381,036)
2023	(381,036)
2024	(381,036)
Thereafter	<u>(2,029,410)</u>
Total	<u>\$ (3,934,590)</u>

XII. Risk Management

A. General Information

The District is exposed to various risks of loss related to injuries to employees, theft, damages, natural disasters, etc. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past two years.

B. Workers' Compensation

The District incurs costs related to the Wayne-Finger Lakes Area School Workers' Compensation Plan (Plan) sponsored by the Board of Cooperative Educational Services, of Ontario, Seneca, Yates, Cayuga and Wayne Counties and its component districts. The Plan's objectives are to furnish workers' compensation benefits to participating districts at a significant cost savings. Membership in the Plan may be offered to any component district of the Ontario, Seneca, Yates, Cayuga and Wayne Counties BOCES with the approval of the Board of Directors. Voluntary withdrawal from the Plan may be effective only once annually on the last day of the Plan year as may be established by the Board of Directors. Notice of the Intention to Withdraw must be given in writing to the Chairman of the Board of Directors and the Treasurer not less than one year prior to the end of the Plan year.

(XII.) (Continued)

Plan membership is currently comprised of Wayne Finger Lakes BOCES and twenty-two districts. If a surplus of participants' assessments exists after the close of a Plan year, the Board may retain from such surplus an amount sufficient to establish and maintain a claim contingency fund. Surplus funds in excess of the amount transferred to or included in such contingency fund shall be applied in reduction of the next annual assessment or to the billing of Plan participants. All monies paid to the Treasurer by participants shall be commingled and administered as a common fund. No refunds shall be made to a participant and no assessments shall be charged to a participant other than the annual assessment. However, if it appears to the Board of Directors that the liabilities of the Plan will exceed its cash assets, after taking into account any "excess insurance", the Board shall determine the amount needed to meet such deficiency and shall assess such amount against all participants pro-rata per enrollee.

The Plan purchases, on an annual basis, stop-loss insurance to limit its exposure for claims paid.

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2019, the Victor Central School District incurred premiums or contribution expenditures totaling \$257,722.

The Plan is audited on an annual basis and is available at the BOCES administrative offices. The most recent audit available for the year ended June 30, 2018 revealed that the Plan is fully funded.

C. Unemployment

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The District has established a self-insurance fund to pay these claims. The claim and judgment expenditures of this program for the 2018-19 fiscal year totaled \$4,335. The balance of the fund at June 30, 2019 was \$481,372 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2019, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

XIII. Commitments and Contingencies

A. Litigation

There is no litigation pending against the District as of the balance sheet date.

(XIII.) (Continued)

B. Grants

The District has received grants, which are subject to audit by agencies of the State and Federal Governments. Such audits may result in disallowances and a request for a return of funds. Based on prior years' experience, the District's administration believes disallowances, if any, will be immaterial.

XIV. Tax Abatement

The County of Ontario IDA, and the District enter into various property tax abatement programs for the purpose of Economic Development. As a result the District property tax revenue was reduced \$3,461,863. The District received payment in lieu of tax (PILOT) payment totaling \$2,686,401 to help offset the property tax reduction. The District total net tax abated was \$775,462.

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Changes in District's Total OPEB Liability and Related Ratio
(Unaudited)
For Year Ended June 30, 2019

TOTAL OPEB LIABILITY			
		<u>2019</u>	<u>2018</u>
Service cost	\$	2,913,364	\$ 2,731,796
Interest		1,575,605	1,477,166
Changes in benefit terms		3,274,391	-
Differences between expected and actual experiences		5,380,598	296,954
Changes of assumptions or other inputs		(9,971,503)	-
Benefit payments		(1,314,811)	(1,496,311)
Net Change in Total OPEB Liability	\$	1,857,644	\$ 3,009,605
Total OPEB Liability - Beginning	\$	50,259,319	\$ 47,249,714
Total OPEB Liability - Ending	\$	52,116,963	\$ 50,259,319
Covered Employee Payroll	\$	22,994,408	\$ 25,948,333
Total OPEB Liability as a Percentage of Covered Employee Payroll		226.65%	193.69%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of the District's Proportionate Share of the Net Pension Liability
(Unaudited)
For Year Ended June 30, 2019

NYSERS Pension Plan					
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.0212%	0.0216%	0.0214%	0.0223%	0.02196%
Proportionate share of the net pension liability (assets)	\$ 1,500,379	\$ 696,989	\$ 2,012,546	\$ 3,572,328	\$ 741,697
Covered-employee payroll	\$ 6,601,450	\$ 6,416,905	\$ 6,159,037	\$ 7,009,341	\$ 6,061,577
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	22.728%	10.862%	32.676%	50.965%	12.236%
Plan fiduciary net position as a percentage of the total pension liability	96.27%	98.24%	94.70%	90.70%	97.90%

NYSTRS Pension Plan					
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.1637%	0.1628%	0.1606%	0.1587%	0.15545%
Proportionate share of the net pension liability (assets)	\$ (2,959,590)	\$ (1,237,520)	\$ 1,719,664	\$ (16,480,448)	\$ 17,315,906
Covered-employee payroll	\$ 27,630,514	\$ 26,623,688	\$ 25,741,349	\$ 24,697,342	\$ 23,810,551
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	-10.711%	-4.648%	6.681%	-66.730%	72.724%
Plan fiduciary net position as a percentage of the total pension liability	101.53%	100.66%	99.01%	110.46%	111.48%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

(See Independent Auditors' Report)

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of District Contributions
(Unaudited)
For Year Ended June 30, 2019

NYSERS Pension Plan

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 915,938	\$ 927,484	\$ 923,767	\$ 1,092,738	\$ 1,127,920
Contributions in relation to the contractually required contribution	<u>(915,938)</u>	<u>(927,484)</u>	<u>(923,767)</u>	<u>(1,092,738)</u>	<u>(1,127,920)</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered-employee payroll	\$ 6,601,450	\$ 6,416,905	\$ 6,159,037	\$ 7,009,341	\$ 6,061,577
Contributions as a percentage of covered-employee payroll	13.87%	14.45%	15.00%	15.59%	18.61%

NYSTRS Pension Plan

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 3,144,786	\$ 2,787,779	\$ 3,217,121	\$ 3,484,308	\$ 4,376,271
Contributions in relation to the contractually required contribution	<u>(3,144,786)</u>	<u>(2,787,779)</u>	<u>(3,217,121)</u>	<u>(3,484,308)</u>	<u>(4,376,271)</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered-employee payroll	\$ 27,630,514	\$ 26,623,688	\$ 25,741,349	\$ 24,697,342	\$ 23,810,151
Contributions as a percentage of covered-employee payroll	11.38%	10.47%	12.50%	14.11%	18.38%

10 years of historical information is not available, and will be added each year subsequent to the year of implementation until 10 years of historical data is present.

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
(Unaudited)
For Year Ended June 30, 2019

	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Current</u> <u>Year's</u> <u>Revenues</u>	<u>Over (Under)</u> <u>Revised</u> <u>Budget</u>
REVENUES				
Local Sources -				
Real property taxes	\$ 40,326,270	\$ 40,456,941	\$ 40,455,278	\$ (1,663)
Real property tax items	6,091,126	5,960,455	6,071,909	111,454
Non-property taxes	73,000	73,000	73,000	-
Charges for services	130,000	130,000	128,705	(1,295)
Use of money and property	104,500	104,500	615,793	511,293
Sale of property and compensation for loss	1,000	1,000	562	(438)
Miscellaneous	83,400	83,400	353,076	269,676
State Sources -				
Basic formula	14,560,457	14,560,457	14,957,303	396,846
Lottery aid	4,863,313	4,863,313	4,671,176	(192,137)
BOCES	1,534,287	1,534,287	1,251,540	(282,747)
Textbooks	265,089	265,089	263,523	(1,566)
All Other Aid -				
Computer software	131,369	131,369	132,208	839
Library loan	26,887	26,887	27,250	363
Handicapped students	-	-	67,333	67,333
Other aid	-	-	41,327	41,327
Federal Sources	23,500	23,500	160,438	136,938
TOTAL REVENUES	<u>\$ 68,214,198</u>	<u>\$ 68,214,198</u>	<u>\$ 69,270,421</u>	<u>\$ 1,056,223</u>
Other Sources -				
Transfer - in	\$ 190,000	\$ 190,000	\$ 190,000	\$ -
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 68,404,198</u>	<u>\$ 68,404,198</u>	<u>\$ 69,460,421</u>	<u>\$ 1,056,223</u>
Appropriated reserves	<u>\$ 289,681</u>	<u>\$ 289,681</u>		
Appropriated fund balance	<u>\$ 529,000</u>	<u>\$ 529,000</u>		
Prior year encumbrances	<u>\$ 932,372</u>	<u>\$ 932,372</u>		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u><u>\$ 70,155,251</u></u>	<u><u>\$ 70,155,251</u></u>		

(See Independent Auditors' Report)

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
(Unaudited)
For Year Ended June 30, 2019

	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Current</u> <u>Year's</u> <u>Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered</u> <u>Balances</u>
EXPENDITURES					
General Support -					
Board of education	\$ 94,404	\$ 117,904	\$ 117,467	\$ -	\$ 437
Central administration	224,480	259,106	259,046	52	8
Finance	400,871	420,703	403,396	15,321	1,986
Staff	654,325	869,922	864,793	3,228	1,901
Central services	4,564,467	4,580,654	4,108,216	389,941	82,497
Special items	903,439	942,972	932,446	-	10,526
Instructional -					
Instruction, administration and improvement	2,313,829	2,123,567	2,103,277	16,386	3,904
Teaching - regular school	21,810,411	22,090,095	22,014,968	69,736	5,391
Programs for children with handicapping conditions	6,562,370	6,664,176	6,591,009	71,331	1,836
Occupational education	572,300	585,447	585,360	-	87
Teaching - special schools	2,500	2,094	924	-	1,170
Instructional media	1,397,992	1,633,509	1,627,890	5,222	397
Pupil services	4,273,769	4,441,036	4,322,040	71,143	47,853
Pupil Transportation	2,815,389	2,818,389	2,748,275	31,740	38,374
Community Services	10,645	10,770	10,767	-	3
Employee Benefits	18,021,098	16,934,739	16,811,522	-	123,217
Debt service - principal	4,005,580	4,005,580	4,005,580	-	-
Debt service - interest	1,527,382	1,505,088	1,502,088	-	3,000
TOTAL EXPENDITURES	\$ 70,155,251	\$ 70,005,751	\$ 69,009,064	\$ 674,100	\$ 322,587
Other Uses -					
Transfers - out	\$ -	\$ 149,500	\$ 149,425	\$ -	\$ 75
TOTAL EXPENDITURES AND OTHER USES	\$ 70,155,251	\$ 70,155,251	\$ 69,158,489	\$ 674,100	\$ 322,662
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 301,932		
FUND BALANCE, BEGINNING OF YEAR	10,245,907	10,245,907	10,245,907		
FUND BALANCE, END OF YEAR	\$ 10,245,907	\$ 10,245,907	\$ 10,547,839		

Note to Required Supplementary Information:

A reconciliation is not necessary since encumbrances are presented in a separate column on this schedule.

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Change From Adopted Budget To Final Budget
And The Real Property Tax Limit
For Year Ended June 30, 2019

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:

Adopted budget		\$ 69,222,879
Prior year's encumbrances		932,372
FINAL BUDGET		\$ 70,155,251

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2019-20 voter approved expenditure budget		\$ 73,732,603
<u>Unrestricted fund balance:</u>		
Assigned fund balance	\$ 1,203,100	
Unassigned fund balance	2,949,306	
Total Unrestricted fund balance	\$ 4,152,406	
<u>Less adjustments:</u>		
Appropriated fund balance	\$ 529,000	
Encumbrances included in assigned fund balance	674,100	
Total adjustments	\$ 1,203,100	
General fund fund balance subject to Section 1318 of Real Property Tax Law		2,949,306
ACTUAL PERCENTAGE		4.00%

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
CAPITAL PROJECTS FUND
Schedule of Project Expenditures
For Year Ended June 30, 2019

<u>Project Title</u>	<u>Expenditures</u>					<u>Unexpended Balance</u>	<u>Methods of Financing</u>			<u>Fund Balance</u>
	<u>Original Appropriation</u>	<u>Revised Appropriation</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>		<u>Obligations</u>	<u>Local Sources</u>	<u>Total</u>	
Bus Purchases 2013-14	\$ 596,500	\$ 596,500	\$ 596,500	\$ -	\$ 596,500	\$ -	\$ 596,500	\$ -	\$ 596,500	\$ -
Bus Purchases 2014-15	614,800	614,800	608,657	-	608,657	6,143	486,925	-	486,925	(121,732)
Bus Purchases 2015-16	795,700	795,700	795,700	-	795,700	-	477,420	-	477,420	(318,280)
Bus Purchases 2016-17	844,370	844,370	844,370	-	844,370	-	337,748	-	337,748	(506,622)
Bus Purchases 2017-18	847,000	847,000	832,672	-	832,672	14,328	166,534	-	166,534	(666,138)
Bus Purchases 2018-19	879,000	879,000	-	825,878	825,878	53,122	-	-	-	(825,878)
Energy Performance 2019	3,484,770	3,484,770	-	3,484,770	3,484,770	-	3,484,770	-	3,484,770	-
Campus Improvement 2018	<u>21,000,000</u>	<u>21,000,000</u>	<u>1,531,843</u>	<u>15,769,185</u>	<u>17,301,028</u>	<u>3,698,972</u>	<u>-</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>(14,601,028)</u>
TOTAL	<u>\$ 29,062,140</u>	<u>\$ 29,062,140</u>	<u>\$ 5,209,742</u>	<u>\$ 20,079,833</u>	<u>\$ 25,289,575</u>	<u>\$ 3,772,565</u>	<u>\$ 5,549,897</u>	<u>\$ 2,700,000</u>	<u>\$ 8,249,897</u>	<u>\$ (17,039,678)</u>

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2019

	Special Revenue Funds			Total
	Special Aid Fund	School Lunch Fund	Debt Service Fund	Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 277,031	\$ 722,289	\$ 2,389,150	\$ 3,388,470
Receivables	787,540	40,430	-	827,970
Inventories	-	48,438	-	48,438
Due from other funds	123,386	-	141,698	265,084
TOTAL ASSETS	\$ 1,187,957	\$ 811,157	\$ 2,530,848	\$ 4,529,962
LIABILITIES AND FUND BALANCES				
<u>Liabilities</u> -				
Accrued liabilities	\$ 1,435	\$ 21,282	\$ -	\$ 22,717
Due to other funds	1,186,522	12,225	-	1,198,747
Due to other governments	-	354	-	354
Due to ERS	-	15,161	-	15,161
Unearned revenue	-	64,682	-	64,682
TOTAL LIABILITIES	\$ 1,187,957	\$ 113,704	\$ -	\$ 1,301,661
<u>Fund Balances</u> -				
Nonspendable	\$ -	\$ 48,438	\$ -	\$ 48,438
Restricted	-	-	2,530,848	2,530,848
Assigned	-	649,015	-	649,015
TOTAL FUND BALANCE	\$ -	\$ 697,453	\$ 2,530,848	\$ 3,228,301
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,187,957	\$ 811,157	\$ 2,530,848	\$ 4,529,962

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For Year Ended June 30, 2019

	Special Revenue Funds		Debt Service Fund	Total Nonmajor Governmental Funds
	Special Aid Fund	School Lunch Fund		
REVENUES				
Use of money and property	\$ -	\$ 660	\$ 200,544	\$ 201,204
Miscellaneous	-	2,362	-	2,362
State sources	908,550	25,150	-	933,700
Federal sources	1,371,131	612,805	-	1,983,936
Sales	-	999,656	-	999,656
TOTAL REVENUES	\$ 2,279,681	\$ 1,640,633	\$ 200,544	\$ 4,120,858
EXPENDITURES				
Instruction	\$ 2,154,576	\$ -	\$ -	\$ 2,154,576
Pupil transportation	77,477	-	-	77,477
Employee benefits	197,053	374,374	-	571,427
Cost of sales	-	741,400	-	741,400
Other expenses	-	675,635	-	675,635
TOTAL EXPENDITURES	\$ 2,429,106	\$ 1,791,409	\$ -	\$ 4,220,515
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (149,425)	\$ (150,776)	\$ 200,544	\$ (99,657)
OTHER FINANCING SOURCES (USES)				
Transfers - in	\$ 149,425	\$ -	\$ -	\$ 149,425
Transfers - out	-	-	(190,000)	(190,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 149,425	\$ -	\$ (190,000)	\$ (40,575)
NET CHANGE IN FUND BALANCE	\$ -	\$ (150,776)	\$ 10,544	\$ (140,232)
FUND BALANCE, BEGINNING OF YEAR	-	848,229	2,520,304	3,368,533
FUND BALANCE, END OF YEAR	\$ -	\$ 697,453	\$ 2,530,848	\$ 3,228,301

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Net Investment in Capital Assets
For Year Ended June 30, 2019

Capital assets, net		\$ 98,297,684
Deduct:		
Short-term portion of bonds payable	\$ 3,405,000	
Long-term portion of bonds payable	21,000,000	
Assets purchased with short-term financing	17,039,678	
Short-term portion of energy performance contracts	224,932	
Long-term portion of energy performance contracts	<u>3,259,838</u>	
		<u>44,929,448</u>
Net Investment in Capital Assets		<u><u>\$ 53,368,236</u></u>

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended June 30, 2019

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>CFDA</u> <u>Number</u>	<u>Grantor</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	0032-19-0673	\$ 860,560
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-19-0673	17,565
<i>Total Special Education Cluster IDEA</i>				\$ 878,125
Hurricane Education Recovery - Emergency Impact Aid	84.938	N/A	0080-18-2215	50,250
Hurricane Education Recovery - Emergency Impact Aid	84.938	N/A	0080-19-2215	1,981
Title IVA - Student Support and Academic Enrichments Grants	84.424	N/A	0204-19-2215	20,196
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-18-2215	9,316
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-19-2215	56,897
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-19-2215	354,366
Total U.S. Department of Education				\$ 1,371,131
<u>U.S. Department of Agriculture:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Child Nutrition Cluster -</u>				
National School Lunch Program	10.555	N/A	006901	\$ 428,735
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	006901	121,844
National School Breakfast Program	10.553	N/A	006901	62,226
<i>Total Child Nutrition Cluster</i>				\$ 612,805
Total U.S. Department of Agriculture				\$ 612,805
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 1,983,936

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance With
*Government Auditing Standards***

Independent Auditors' Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Victor Central School District, New York, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Victor Central School District, New York's basic financial statements, and have issued our report thereon dated September 20, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Victor Central School District, New York's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Victor Central School District, New York's internal control. Accordingly, we do not express an opinion on the effectiveness of the Victor Central School District, New York's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Victor Central School District, New York's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rochester, New York
September 20, 2019

VICTOR CENTRAL SCHOOL DISTRICT

NEW YORK

***COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT***

For Year Ended June 30, 2019

MENGEL METZGER BARR & CO. LLP

RAYMOND F. WAGER, CPA, P.C. DIVISION

MENGEL METZGER BARR & CO. LLP

RAYMOND F. WAGER, CPA, P.C. DIVISION

September 20, 2019

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

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Victor Central School District, New York as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Victor Central School District, New York's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Prior Year Deficiencies Pending Corrective Action:

School Lunch Fund –

Federal Regulation #7 CFR Part 210.15 recommends the School Lunch Fund balance not exceed three months average expenditures. As of June 30, 2019, the District's School Lunch fund balance was in excess of three months average expenditures, in the amount of \$111,592, which is lower than prior year balances.

We recommend the District continue to closely monitor the School Lunch program and make every effort to comply with the Federal Regulation.

Current Year Deficiency in Internal Control:

Revenue Status Reports –

The Board receives various Financial Reports from the Business Office to meet financial reporting requirements. During our review of those documents we could not identify the revenue status reports as being one of the reports submitted to the board for their review.

We recommend that the revenue status reports be submitted to the Board of Education for their review and accepted by the board on a quarterly basis.

Other Items:

The following items are not considered to be deficiencies in internal control; however, we consider them other items which we would like to communicate to you as follows:

Cyber Risk Management –

The AICPA Center for Audit Quality recently issued a cyber security risk management document discussing cyber threats that face both public and private entities. The District’s IT personnel routinely assesses cyber risk as part of their normal operating procedures. We recommend the District continue to document their cyber risk assessment process in writing which should include the risk assessment process, the frequency of the risk assessment, how findings are to be communicated to the appropriate level of management, and how the process will be monitored.

Federal Programs –

As a result of recent federal program changes, the District documents various Federal program procedures through written questionnaires prepared by the Program Coordinators and the Business Office. Recent guidance from the New York State Education Department suggests Federal recipients should enhance their written documentation into a written procedural manual that is more detailed and specific to each federal program compliance requirement.

We recommend the Business Office work with the Program Coordinators to enhance their current procedures into a procedure manual that is consistent with the federal compliance requirements for their respective program.

Prior Year Recommendations:

The following prior year recommendation has been implemented to our satisfaction:

1. The district amended their administrative procedures for verbal and written quotes.

This communication is intended solely for the information and use of management, the Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

* * *

We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

Rochester, New York
September 20, 2019





**BUSINESS OFFICE
VICTOR CENTRAL SCHOOL DISTRICT
585-924-3252 x1410**

To: Dennis Ford, Superintendent of Schools
From: John Zappia, Interim Business Official
Re: Corrective Action Plan
Date: October 2, 2019

What follows is the Corrective Action Plan related to issues cited in the Management Letter accompanying the financial audit for the 2018-2019 school year:

1. **Fund Balance – School Food Service** – The District has maintained excess fund balance in the School Food Service Program.

The unappropriated fund in the School Food Service Fund has decreased from the prior year by approximately \$150,000 to \$697,453. Of that \$108,000 will be appropriated as a revenue for the succeeding fiscal year. Further, another \$200,000 will be appropriated for equipment purchase.

Responsibility: Assistant Superintendent for Business, School Food Service Director

Due Date: June 2020

2. **Revenue Status Reports** – The District has not provided Revenue Status Reports for the General Fund on a monthly basis.

A comprehensive report of revenues for the 2018-2019 fiscal has been provided to the Board of Education during the budget process for 2019-2020. Further, quarterly revenue reports will be provided to the Board of Education in the 2019-2020 fiscal year.

Responsibility: Assistant Superintendent for Business

Due Date: October 1, 2019

Please do not hesitate to advise me of any questions or concerns related to this memo.

**VICTOR CENTRAL SCHOOL DISTRICT
NEW YORK**

LETTER OF COMMUNICATION

For Year Ended June 30, 2019

MENGEL METZGER BARR & CO. LLP
RAYMOND F. WAGER, CPA, P.C. DIVISION

MENGEL METZGER BARR & CO. LLP
RAYMOND F. WAGER, CPA, P.C. DIVISION

September 20, 2019

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Victor Central School District for the year ended June 30, 2019, and have issued our report thereon dated September 20, 2019. Professional standards require that we provide you with the following information related to our audit.

A. Our Responsibility Under U.S. Generally Accepted Auditing Standards and OMB Uniform Guidance

As stated in our engagement letter dated April 8, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the Victor Central School District, New York's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Uniform Guidance.

As part of obtaining reasonable assurance about whether the Victor Central School District, New York's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with OMB Uniform Guidance, we examined, on a test basis, evidence about the Victor Central School District, New York's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Uniform Guidance* applicable to each of its major federal programs for the purpose of expressing an opinion on the Victor Central School District, New York's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the Victor Central School District, New York's compliance with those requirements.

B. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management and the Board in our engagement letter dated April 8, 2019.

C. Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Victor Central School District, New York are described in Note 1 to the financial statements. The new accounting pronouncements which were implemented were GASB 83, *Certain Asset Retirement Obligations* and GASB 88, *Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements*. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events effecting them may differ significantly from those expected. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no individually sensitive disclosures affecting the financial statements.

D. Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

E. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

F. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

G. Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 20, 2019.

H. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

I. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

J. Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced Business Official who reviews draft financial statements prior to issuance and accepts responsibility for them.

K. Other Matters

We applied certain limited procedures to the management’s discussion and analysis, schedule of changes in District’s total OPEB liability and related ratio, schedule of District’s proportionate share of the net pension liability, schedule of District contributions, and budget comparisons, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information accompanying the financial statements (as listed in the table of contents) but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

* * *

This information is intended solely for the use of the Board of Education and management of the Victor Central School District, New York and is not intended to be and should not be used by anyone other than these specified parties.

Rochester, New York
September 20, 2019



**VICTOR CENTRAL SCHOOL DISTRICT
VICTOR, NEW YORK**

SINGLE AUDIT REPORT

For Year Ended June 30, 2019

TENTATIVE

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**Report on Compliance For Each Major Federal Program;
Report on Internal Control Over Compliance;
and Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

We have audited the Victor Central School District, New York'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 the District's major federal programs for the year ended June 30, 2019. The Victor Central School District, New York's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Victor Central School District, New York's major federal programs based on our audit of the types of compliance requirements referred to above. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Victor Central School District, New York's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Victor Central School District, New York's compliance.

Opinion on Each Major Federal Program

In our opinion, the Victor Central School District, New York 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, 2019.

Report on Internal Control Over Compliance

The management of the Victor Central School District, New York is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Victor Central School District, New York's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Victor Central School District, New York's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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 aggregated remaining fund information of the Victor Central School District, New York as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Victor Central School District, New York's basic financial statements. We issued our report thereon dated September 20, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted 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 basic financial statements or to the basic 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 basic financial statements as a whole.

Rochester, New York
September 20, 2019

TENTATIVE

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>CFDA</u> <u>Number</u>	<u>Grantor</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	0032-19-0673	\$ 860,560
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-19-0673	17,565
Total Special Education Cluster IDEA				\$ 878,125
Hurricane Education Recovery - Emergency Impact Aid for Displaced Students	84.938	N/A	0080-18-2215	50,250
Hurricane Education Recovery - Assistance for Homeless Children and Youth	84.938	N/A	0080-19-2215	1,981
Title IVA - Student Support and Academic Enrichments Grants	84.424	N/A	0204-19-2215	20,196
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-18-2215	9,316 *
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-19-2215	56,897 *
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-19-2215	354,366 *
Total U.S. Department of Education				\$ 1,371,131
<u>U.S. Department of Agriculture:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Child Nutrition Cluster -</u>				
National School Lunch Program	10.555	N/A	006901	\$ 428,735
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	006901	121,844
National School Breakfast Program	10.553	N/A	006901	62,226
Total Child Nutrition Cluster				\$ 612,805
Total U.S. Department of Agriculture				\$ 612,805
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 1,983,936

* Major Programs

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Notes to Schedule of Expenditures of Federal Awards

June 30, 2019

1. Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Victor Central School District, New York (the District) under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement's, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position.

2. Summary of Significant Accounting Policies:

Expenditures reported on the schedule are reported on the GAAP 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 are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Costs:

The District has elected to not use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance. Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented.

4. Matching Costs

Matching costs, i.e., the Victor Central School District's share of certain program costs, are not included in the reported expenditures.

5. Non-Monetary Federal Program

The Victor Central School District, New York is the recipient of a federal financial award program that does not result in cash receipts or disbursements termed a "non-monetary program". This program Surplus Food Distribution (CFDA Number 10.555), and the fair market value of the food commodities received during the fiscal year is presented in the accompanying Schedule of Expenditures of Federal Awards and was considered in the Victor Central School District, New York's single audit.

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Schedule of Findings and Questioned Costs

June 30, 2019

I. Summary of the Auditor's Results

Financial Statements

- | | |
|---|------------|
| a) Type of auditor's report issued | Unmodified |
| b) Internal control over financial reporting | |
| 1. Material weaknesses identified | No |
| 2. Significant deficiency(ies) identified | No |
| c) Noncompliance material to financial statements noted | No |

Federal Awards

- | | |
|--|--|
| a) Internal control over major programs | |
| 1. Material weaknesses identified | No |
| 2. Significant deficiency(ies) identified | No |
| b) Type of auditor's report issued on compliance for major programs | Unmodified |
| c) Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200 516(a) | No |
| d) Identification of major programs | |
| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
| CFDA #84.010 | Title I - Grants to Local Educational Agencies |
| CFDA #84.367 | Title IIA - Supporting Effective Instruction State Grant |
| e) Dollar threshold used to distinguish between Type A and Type B programs | \$750,000 |
| f) Auditee qualifies as low-risk auditee | Yes |

II. Financial Statement Findings

There were no current year findings and there were no prior year findings.

III. Federal Award Findings and Questioned Costs

Current Year Findings:

There were no current year findings or questioned costs.

Prior Year Finding:

(#2018-001) School Lunch Fund Balance –

Criteria – Federal Regulation #7 CFR Part 210.15 requires that the School Lunch Program limit its net cash resources to an amount that does not exceed three months average expenditures.

Condition – The fund balance in the School Lunch Fund at June 30, 2018 totaled \$808,389. This balance appears to be in excess of three months average expenditures.

Effect – The District is not in compliance with Federal Regulation #7 CFR Part 210.15.

Recommendation – We recommend the District continue to monitor the School Lunch fund balance in order to comply with the Federal Regulation.

District's Response – The District has developed a plan to spend down funds on equipment purchases.

VICTOR CENTRAL SCHOOL DISTRICT

Summary Schedule of Prior Audit Findings

June 30, 2019

I. Prior Year Findings Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

(#2018-001) School Lunch Fund Balance

The fund balance in the School Lunch Fund at June 30, 2018 totaled \$808,389. This balance appears to be in excess of three months average expenditures.

Corrective Action Taken

The District planned for increased expenditures from the school lunch fund during the 2018-19 school year. Anticipated additional expenditures include increased salary expenses related to both increased food service personnel, the addition of a nutritionist, as well as cafeteria cleaning staff. Additionally, increased expenditures are planned in an effort to replace cafeteria equipment that is nearing the end of its useful life. It is expected that these additional expenditures will bring the school lunch fund balance to an acceptable level.

MEMORANDUM OF AGREEMENT

WHEREAS, the Victor Central School Board of Education (hereinafter referred to as, "District") and the Victor Central School District CSEA (hereinafter referred to as, "Association") are parties to a collective bargaining agreement effective from July 1, 2017 through June 30, 2023;

WHEREAS, the District and Association desire to enter into an agreement for association unit member bus drivers who have diabetes and are required to have two (2) annual physicals:

THEREFORE, IT IS HEREBY AGREED TO AS FOLLOWS:

1. Article 12.1 (b) of the collective bargaining agreement between the parties dated July 1, 2017 – June 30, 2023 sets the requirements and reimbursement for unit member bus driver required to have one (1) annual physicals.
2. A new section 12.1 (c) will be added to Article 12.1 as follows:
 - a. Heading to read "*Second Required Employment Physical in the Same School Year*"
 - b. The additional new language will read as follows:

All bus driver unit members required to submit to a second physical examination by their personal physician in the same school year, as mandated by the 19A process for diabetic certification, must follow these requirements to be eligible for reimbursement: receive prior written approval from the Director of Transportation, the second physical examination must be mandated by the school physician, or mandated by the NYS Department of Motor Vehicles for diabetic clearance, provide verification that an initial or first physical was performed by their personal physician for the purposes of diabetic certification, and be a result of routine work activity and not a result of an accident, return to duty from an illness, accident, disability or, workers' compensation leave, return from a paid or unpaid sick leave. The bus driver shall submit proof of payment to the physician to be eligible for reimbursement. The reimbursement for the second personal physician physical pursuant to diabetic clearance, will be limited to a maximum dollar amount of \$135. The bus driver will submit the reimbursement request to the business office.
3. Both parties acknowledge and agree that each has fully read and understands the contents of this agreement and has had the opportunity to consult with an

attorney or union representative of his choosing prior to the execution of this agreement.

4. All parties enter this agreement freely, knowingly and voluntarily and without coercion.

IN WITNESS THEREOF, this agreement has been executed this _____ day of
October _____, 2019 intending to be legally bound.

Dennis Ford, Interim Superintendent

Date

Mark Rugaber, President CSEA UNIT #7854

Date

Paul D. Peters
CSEA Labor Relations Specialist

Date:

Grade 2 Reading Unit 2B: How do I approach informational text?

Unit Summary

Reading Unit 2B: How do I approach informational text?

25 days

Description:

In this unit, students develop a habit of mind for how to approach informational texts that will help them become more effective readers by considering:

- The purpose for reading fiction and informational texts and how fiction and informational texts are different - Students learn that they always expect to learn more about a topic when they read informational text.
- How a sneak peek helps us get set to read - Students learn that they can identify the topic, predict what they will learn about, and understand how a book or article is organized through previewing a text before reading.
- How to read with wonder and curiosity - Students learn to read thinking about what they know for sure, what they think they know, and what they are wondering during the preview and also while they read.
- How text features support learning while reading - Students learn that headings organize information, pictures help readers visualize information, and captions provide extra information.
- How to read informational texts slowly and thoughtfully - Students learn to gather facts while reading and to identify when they are confused; they learn strategies for fixing their confusion.

The unit continues to incorporate the protocols *Back-to-Back/Face-to-Face*, *Think-Pair-Share*, and *Stand up/Sit Down*. A new protocol called *Symphony Share* is introduced in TP5 Day 1.

In addition, some of the texts used in this unit are connected to essential understandings in Science and Social Studies.

Teacher Notes:

1. Set new “reading unit partners” prior to the start of this unit - see note from Lucy Calkins blog article on setting up partnerships on pg 19-20 of RU1
2. Take time to ensure all students have at least 2 informational books in their independent reading baggie/basket at all times, and showcase the informational section of your classroom library for choosing good fit books for independent reading (IRT) during this unit.
3. Some lessons may have IRT built into the Independent Practice portion; however, some lessons have partnership/group work that allow students to practice the particular reading skill taught that day, which might not include independent reading of the text. Keep in mind with any remaining reading block time, students should have eyes on text to apply their learning and read their independent books from their own baggie/basket, while teachers continue to confer.

Grade 2 Reading Unit 2B: How do I approach informational text?

Unit Anchor Chart:

2nd Grade Sensational Readers of **Informational** Text always...

- ★ Take a sneak peek!
 - Read the title and look at the front cover
 - *What topic is written about in this text?*
 - Read the back cover
 - *What will I be learning about this topic?*
 - Read the Table of Contents
 - *What do I think this chapter will teach me about?*
 - *What question might be answered?*

- ★ Read with wonder and curiosity!
 - Before you read, think about...
 - What I know for sure
 - What I think I know
 - What I am wondering
 - As you read, think about...
 - I am learning...
 - I used to think... but now I know...
 - Now I am wondering...

- ★ Read the text features!
 - Headings - organize information
 - *What do I think this section will be about?*
 - *What do I already know, think I know, wonder about each heading?*
 - Pictures - visualize information
 - *What details do I see?*
 - *What part of the text does each picture match?*
 - Captions - give extra information
 - *What more am I learning?*

- ★ Read slowly and thoughtfully!
 - Stop often and gather facts
 - *What is this part teaching me?*
 - Check yourself when something feels confusing
 - Notice your confusion
 - Reread that part
 - Revise your thinking (*Does this make sense now?*)

Big Ideas/Essential Understandings	Essential Questions
Developing habits that you use every time you approach informational text helps you become a more effective reader	What reading habits help me better understand informational texts?

Grade 2 Reading Unit 2B: How do I approach informational text?

Standards

RI.2.1 Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text.

RI.2.2 Identify the main topic of a multiparagraph text {*as well as the focus of specific paragraphs within the text}. *the remainder of the standard will be taught in another unit

RI.2.5 Know and use various text features (e.g., captions, bold print, subheadings, glossaries, indexes, electronic menus, icons) to locate key facts or information in a text efficiently.

RI.2.7 Explain how specific images (e.g., a diagram showing how a machine works) contribute to and clarify a text.

RI.2.10 By the end of year, read and comprehend informational texts, including history/social studies, science, and technical texts, in the grades 2-3 text complexity band proficiently, with scaffolding as needed at the high end of the range.

Next Gen Life Long Practices:

think, write, speak, and listen to understand • read often and widely from a range of global and diverse texts • read for multiple purposes, including for learning and for pleasure • self-select texts based on interest • persevere through challenging, complex texts • enrich personal language, background knowledge, and vocabulary through reading and communicating with others • monitor comprehension and apply reading strategies flexibly • make connections (to self, other texts, ideas, cultures, eras, etc.)

Content/Knowledge	Skills/Reasoning
<ul style="list-style-type: none"> ● Identify purposes of reading informational text ● Identify a text as fiction or informational ● Identify a topic of a text ● Identify text features and the body of the text ● Name steps of taking a “sneak peek” ● Explain how features of text help them get ready to read and add to understanding ● Identify questions that might be answered in a text ● Identify what is being learned while reading ● Identify wonderings while reading ● Match text to text features 	<ul style="list-style-type: none"> ● Compare and contrast fiction and informational text ● Predict what will be learned from a text during a preview ● Explain how a text is organized by analyzing the table of contents ● Activate prior knowledge during a preview ● Read an informational text with wonder and curiosity ● Revise thinking when needed ● Use text features to organize, visualize, and learn more information ● Gather facts while reading ● Fix confusions ● Use collaborative behaviors during partnerships and class protocols ● Monitor understanding by stopping and thinking

Vocabulary

informational text	A type of text written to teach readers about a topic
fiction	A made up story with characters, a setting, and a conflict but can have aspects of the real world

Grade 2 Reading Unit 2B: How do I approach informational text?

text	The words written by author in sentences/paragraphs to communicate a story or information
text features	Any other text or visual information provided by the author in addition to the body of the text
heading	a word or several words at the beginning of a section of an article that tells what that part will be about; think of it like a title for a part of a text
blurb	A short piece of writing that tells what something is about
Table of contents	A list of the chapter titles in a book, listed in order, usually with the page numbers. Appears on a page before the book begins.
caption	A sentence or two written next to a photograph or illustration to provide more information about the visual or text
photograph	A picture of something from real life captured by a camera
illustration	An artist's drawing of something in a text
wonder	A feeling of surprise or curiosity

Pre-assessment

Students use [Gr2RU2B Pre-assessment](#) to list as many things as they can about what they do and think about when they read informational texts by answering two questions:

1. What do you do before you read an informational book?
2. What is important to think about while you are reading an informational book?

Formative Assessments

[Data Collection Sheets](#) note-catchers exit tickets sticky notes

Summative Assessment

Students revisit the same question as the pre-assessment, using [Gr2RU2B Summative Assessment](#) to measure growth; teachers use the [Gr2RU2B Assessment Checklist](#) to assess student knowledge and ascertain small group instructional needs.

Resources/Texts/Materials

Pre-assessment:
[Gr2RU2B Pre-assessment](#)

Grade 2 Reading Unit 2B: How do I approach informational text?

Teaching Point 1: Readers get set to read by thinking: Is this text fiction or informational?

Each day:

page 1 of [Gr2RU2B Data Collection Sheets](#)

Day 1: Inquiry

Set of 2 books for each partnership; 1 fiction/1 informational
Chart paper for a venn diagram
IRT book baggies/baskets

Day 2: Independent Practice/Small Group Work

Pile of 10 books for each group of 4 (mix of fiction/informational)
Sticky notes

Teaching Point 2: Informational readers take a sneak peek

Each day:

Unit anchor chart: 2nd Grade Sensational Readers of **Informational** Text always...
page 2 of [Gr2RU2B Data Collection Sheets](#)

Day 1: Identifying topics

[Topic Activity Cards](#) - 1 set per partnership
An informational book - for teacher model previewing the front cover
A stack of informational books - per small group (see suggested list in lesson)
Sticky notes - 1 pad per group
IRT baggies/baskets

Day 2-3: Preview - What topic is written about in this text? What will I be learning about this topic?

An informational book from your classroom library - for model
*Suggested model text from book room (K): [How Amusement Parks Work](#)
Students' book from Day 1 exit ticket - each student chose a book that interested them
Sticky notes
IRT baggies/baskets
Optional for Day 3: whiteboards/markers

Day 4-5: Table of Contents- What will this chapter teach me about? What questions might get answered?

Tigers by Laura Marsh - 1 per teacher
IRT baggies/baskets - students need a new informational book ready
Index cards
Small baggies or rubber bands for students' index cards

Day 6: Independent practice/Small group work

IRT baggies/baskets
[Info Sneak Peek bookmarks](#)

Teaching Point 3: Reading with wonder and curiosity

Each day:

Unit anchor chart: 2nd Grade Sensational Readers of **Informational** Text always...
page 3 of [Gr2RU2B Data Collection Sheets](#)

Day 1: Activating background knowledge before reading

[How Amusement Parks Work](#) (from Book Room) - for teacher model
IRT baggies/baskets - independent informational book choices per student

Grade 2 Reading Unit 2B: How do I approach informational text?

Day 2-3: Reading with that same wonder and curiosity

[Tigers](#) by Laura Marsh - for teacher model

[Learning/Wondering bookmarks](#) - 1 per student

IRT baggies/baskets - independent informational book choices per student

Day 4: Using sticky notes to capture ideas and wonderings

A new informational book for teacher model (option to use a SS text)

Sticky notes

[Learning/Wondering bookmarks](#) - 1 per student

IRT baggies/baskets - independent informational book choices per student

Teaching Point 4: Informational readers use text features to learn more

Each day:

Unit anchor chart: 2nd Grade Sensational Readers of **Informational** Text always...

page 4 of [Gr2RU2B Data Collection Sheets](#)

Day 1-2: Headings organize information

A few paper/magazine article pages - for model

- *Scholastic News* magazine
- NewsELA article [page 2 of New York: The Empire State](#)
- Or *Click* magazines

[Dino Defenses](#) (from *Click* magazine, April 2016 - sample issue online) - 1 per student

[Day 1 Exit Ticket](#) - 1 per student

Day 3-4: Pictures help us visualize information

[Picture from Knights and Castles](#) (or replace with any informational book) - for teacher model

[Examining Picture Cards](#) - 1 set per partnership or small group

[By Land, Sea, and Air](#) (*Click* Magazine, July/August 2004) - 1 per teacher

[Day 3 Exit Ticket](#) - 1 per student

Provide a variety of informational articles (*Click*, NewsELA, or *Scholastic News*) for Day 4

Day 5-7: Captions give us extra information

[Caribou Crossing](#) - 1 per student, 1 teacher model copy

[Only on an Island](#) pages 12-15 (*Click* magazine, February 2012)

[Meet Monty Mole](#) pages 7-9 (*Click* magazine, January, 2014)

[Who Needs a Toothbrush?](#) pages 15-17 (*Click* magazine, May/June 2015)

Teaching Point 5: Reading slowly and thoughtfully

Each day:

Unit anchor chart: 2nd Grade Sensational Readers of **Informational** Text always...

page 5 of [Gr2RU2B Data Collection Sheets](#)

Day 1: Reading slowly & thoughtfully to gather facts

[What Lily Gets from Bee: And Other Pollination Facts](#) by Ellen Lawrence (Book Room - Level L) - 1 for teacher model

Partnership books (from the Book Room tied to Social Studies topics) *options listed in the lesson

Day 2: Paying attention to confusions

[What Lily Gets from Bee: And Other Pollination Facts](#) by Ellen Lawrence (Book Room - Level L) - 1 for teacher model

Informational books from students' individual baskets/baggies

Day 2 [Exit Ticket](#) - 1 per student

Day 3: Independent Practice/Small Group Work

Options-

Grade 2 Reading Unit 2B: How do I approach informational text?

- Informational books from students' individual baskets/baggies
- Partnership books (from the Book Room tied to Social Studies topics) *from Day 1
- [Push, Lift, Dig, Dump](#) (Click magazine)
- [Go Fish](#) (Click magazine)

Summative Assessment:

[Gr2RU2B Summative Assessment](#)

[Gr2RU2B Assessment Checklist](#)

Summary of Teaching Points

Pre-assessment

Students use [Gr2RU2B Pre-assessment](#) to list as many things as they can about what they do and think about when they read informational texts by answering two questions:

1. What do you do before you read an informational book?
2. What is important to think about while you are reading an informational book?

	Teaching Point Name	Time Frame
TP1 page 9	Readers get set to read by thinking: Is this text fiction or informational?	2 days
TP2 page 12	Informational readers take a sneak peek	6 days
TP3 page 20	Reading with wonder and curiosity	4 days
TP4 page 28	Informational readers use text features to learn more	7 days
TP5 page 40	Reading slowly and thoughtfully	3 days
Putting it all together / Celebration		1 day

Summative Assessment

2 days

Students revisit the same question as the pre-assessment, using [Gr2RU2B Summative Assessment](#) to measure growth; teachers confer with students using the books in their book baggies and use the [Gr2RU2B Assessment Checklist](#) to assess student knowledge and ascertain small group instructional needs.

Learning Plan

Pre-assessment

Students use [Gr2RU2B Pre-assessment](#) to list as many things as they can about what they do and think about when they read informational texts by answering two questions:

1. What do you do before you read an informational book?
2. What is important to think about while you are reading an informational book?

Teaching Point 1: Readers get set to read by thinking: Is this text fiction or informational?

Time Frame: 2 days

Learning Target: *I am learning to... by...*

I am learning to identify fiction and informational texts by comparing a fiction text with an informational text and noticing what is similar and different.

Performance of Understanding (Formative Assessment)

How will the students develop their understanding of the teaching point and show what they are learning?

Students examine 2 books to determine the purpose and what they expect to get from each type of book. Students help create a class Venn Diagram about what you expect in fiction and informational text. Students apply their learning to their IRT books; teachers confer to assess student understanding.

Success Criteria

What does successful learning look like today? How will students know they are successful with their learning today?

Students actively look at their set of books to determine whether they are fiction or informational and participate in the conversation about what you expect from each type of text. Students can identify their IRT book as fiction or information and how they know.

Texts and Materials

Each day:

page 1 of [Gr2RU2B Data Collection Sheets](#)

Day 1: Inquiry

Set of 2 books for each partnership; 1 fiction/1 informational

Chart paper for a venn diagram

IRT book baggies/baskets

Day 2: Independent Practice/Small Group Work

Pile of 10 books for each group of 4 (mix of fiction/informational)

Sticky notes

Grade 2 Reading Unit 2B: How do I approach informational text?

Outline for Teaching Point 1: Readers get set to read by thinking: Is this fiction or informational?

Teacher Note: Prior to starting this unit, listen to what kids say about how they know what is fiction and what is informational, assessing their prior knowledge. Observe to notice if students look for a Table of Contents, index, “real” photographs, etc.

Day 1: Inquiry

Say: We have spent a lot of time thinking about how to approach fiction texts, and you will continue building those habits all year long! But starting today we are going to dive into **informational texts**, and how you should approach an informational text so you know what to expect and how to understand your reading better.

- Display a few fiction books from your classroom library and ask students, “Why do people read fictional stories?”
- Listen in for answers such as:
 - *to hear a funny story*
 - *to meet new characters*
 - *it’s fun*
 - *makes people happy*
 - *relaxing*
- Display a few informational books from your classroom library and ask students, “Why do people read books full of information?”
- Listen in for answers such as:
 - *to learn new things*
 - *for fun facts*
 - *to teach others something*
 - *look at the photographs and pictures*

Today I want to teach you to always think about the kind of book you are reading so you know *why* and *how* to read it. If it’s an informational book, you are reading to learn something new.

Inquiry:

Give each new reading partnership a set of 2 books: 1 fiction and 1 informational (without telling them the difference). Tell students to think about what is similar about the 2 books and what is different about the 2 books.

Debrief:

Bring students back together on the carpet to discuss the similarities and differences that they noticed, in order to get at the common characteristics of fiction and informational text. Students share their evidence to defend which book is fictional and which book is informational and how they know. Create a large venn diagram of noticings about fiction texts and noticings about informational text.

Say: Second grade sensational readers *always* get set to read by thinking, “Is this fiction or informational?”

We identify **fiction** text by noticing ... (review what students noticed on the venn diagram)

We ask ourselves, “Does this text seem to be a made-up story about characters?”

Grade 2 Reading Unit 2B: How do I approach informational text?

We identify **informational** text by noticing... (review what students noticed on the venn diagram)
We ask ourselves, "What topic is written about in this text? What will I be learning about this topic?"

... That way, their brains are ready to read and know what kind of reading to do!

Independent Practice:

Students engage in IRT. Teachers circulate to meet with students on their book choices; inquire about whether their independent book choice is fiction or information and how they know

Teachers circulate to assess students' knowledge of fiction/informational, recording observations on page 1 of [Gr2RU2B Data Collection Sheets](#).

Day 2: Independent Practice/Small Group Work

Group Stations: (3 "stations" x 5 minutes = 15 minutes)

- Put two partnerships together to form a group of 4.
- Give each foursome a pile of 10 random books.
- Give directions for the group to sort their big pile into 2 piles - fiction and informational.
- Allow students ~ 5 minutes at a station
- Ring chime/bell to direct each group to rotate to a new station (with a new pile of books)
- Students continue the same process for ~5 minutes at a new station
- Ring chime/bell to direct each group to rotate to a new station (with a new pile of books)
- Students continue the same process for ~5 minutes at their last station

Students engage in conversation together explaining their thinking for each decision, using the class Venn Diagram as needed.

Scaffolded sentence frame: I think/know this book is _____ because _____.

Teachers circulate to assess students' knowledge of fiction/informational, recording observations on page 1 of [Gr2RU2B Data Collection Sheets](#).

Exit Ticket:

Each student chooses 1 book to explain to their group whether it is fiction or informational, and how they know.

Independent Practice: (remainder of reading block)

Students engage in IRT for the remainder of reading time; teachers confer with any students they were not able to assess during Group Stations to assess their understanding of fiction and informational.

Grade 2 Reading Unit 2B: How do I approach informational text?

Teaching Point 2: Informational readers take a sneak peek

Time Frame: 6 days

Learning Target: *I am learning to... by...*

Day 1: I am learning to identify a topic of a book by reading the title and looking at the picture on the front cover to identify a person, place, thing, or idea that this book is about.

Day 2-3: I am learning to predict what I will learn about this topic by reading the back cover and thinking about what the author might teach me.

Day 4-5: I am learning to get familiar with how a book is organized and thinking about what I will expect to learn by reading the chapter titles on the Table of Contents page.

Performance of Understanding (Formative Assessment)

How will the students develop their understanding of the teaching point and show what they are learning?

Students learn to identify a topic with activity cards that include pictures and words; students think about what the pictures and words have in common. Students apply this learning to the previewing process of a book's front cover and title, and come up with a topic for each book they preview. Students then learn to read the back cover of books for extra information, reading sentence-by-sentence to think about what the author will teach them about a topic. Students jot predictions on sticky notes, then read their book independently and mark places where they *did* learn what they thought they might learn from the sneak peek. As the next step of the previewing process, students learn to read through the chapter titles on the Table of Contents page, thinking about what they expect to learn in each chapter and what questions might get answered in each chapter. Students jot questions down on index cards that they think will be answered; students read their independent book and keep track of their questions as they read. Students receive Info Sneak Peek bookmarks as a reminder when they read informational texts to preview. They follow the *Stand Up/Sit Down* protocol to review the steps of taking a sneak peek before reading.

Success Criteria

What does successful learning look like today? How will students know they are successful with their learning today?

Students accurately give each activity card set a one-word topic. Students accurately name a one-word topic to each book they preview by using evidence from the title and front cover picture. Students choose one book they are interested in to place in their IRT baggie/basket, based on their interest of the topic. Students pay attention and participate when reading the back cover of a model text, naming at least 1 thing the author might teach the reader. Students read their own book's back cover sentence-by-sentence and can write down at least 2 things they will expect to learn about their book's topic when they read. Students read their books independently and place a sticky note anywhere that their prediction was correct. Students write down one question that they expect to be answered per chapter title that they read through in their independent books. Students use good speaking and listening skills when working in partnerships or small groups. Students accurately name out the steps to taking a sneak peek in informational texts.

Texts and Materials

Each day:

Unit anchor chart: 2nd Grade Sensational Readers of **Informational** Text always...
page 2 of [Gr2RU2B Data Collection Sheets](#)

Day 1: Identifying topics

[Topic Activity Cards](#) - 1 set per partnership

Grade 2 Reading Unit 2B: How do I approach informational text?

An informational book - for teacher model previewing the front cover
A stack of informational books - per small group (see suggested list in lesson)
Sticky notes - 1 pad per group
IRT baggies/baskets

Day 2-3: Preview - What topic is written about in this text? What will I be learning about this topic?

An informational book from your classroom library - for model
*Suggested model text from book room (K): [How Amusement Parks Work](#)
Students' book from Day 1 exit ticket - each student chose a book that interested them
Sticky notes
IRT baggies/baskets
Optional for Day 3: whiteboards/markers

Day 4-5: Table of Contents- What will this chapter teach me about? What questions might get answered?

Tigers by Laura Marsh - 1 per teacher
IRT baggies/baskets - students need a new informational book ready
Index cards
Small baggies or rubber bands for students' index cards

Day 6: Independent practice/Small group work

IRT baggies/baskets
[Info Sneak Peek bookmarks](#)

Outline for Teaching Point 2: Informational readers take a sneak peek

Day 1: Identifying topics

Say: Remember when we were learning how to use I-PICK, we learned that sensational readers think about what interests them. We also know that we can read to learn information about different topics. To help you decide whether you are interested in an informational text, it helps to first think about the **topic** the author is writing. A **topic** is a person, place, thing, or an idea and it is usually 1 word. Today we are going to learn more about topics by thinking about what words and pictures all have in common to come up with a topic word.

Activator/Partner Work: (~5-10 min)

Put students into partnerships; each partnership receives a set of [Topic Activity Cards](#) (each set is a mix of pictures and words). Partners determine the one-word topic by thinking about what each card has in common.

- Set 1: **art** (← you may want to model with this set first)
- Set 2: **doctors**
- Set 3: **farms**
- Set 4: **swimming**

Gather back on the carpet - Application to books

Say: When you learned about I-PICK, you learned to look at the front cover and back cover and read a little bit to figure out if you are interested. When we look at informational books, this helps us decide what topic

Grade 2 Reading Unit 2B: How do I approach informational text?

the author is teaching us about. For example, I would be more interested in reading about (whales) than I would be in reading about (athletes) - so when I choose books, I need to know how to figure out the topic and think about what the author will be teaching me before I know if it's a "good fit" for me and my interests.

→ **Start** the unit anchor chart:

2nd Grade Sensational Readers of Informational Text always...
<ul style="list-style-type: none">★ Take a sneak peek!<ul style="list-style-type: none">○ Read the title and look at the front cover<ul style="list-style-type: none">💬 <i>What topic is written about in this text?</i>

Model:

Choose an informational book to model previewing the front cover (read the title and examine the picture; hold off on looking at the back cover until tomorrow's lesson). Name out a couple "possible" options and think-aloud your process for determining the topic of that book.

Independent Practice/Small Group Work:

Students receive a stack of informational books and a pad of sticky notes to read through each book's title and look at the front cover to identify the topic. Students take turns writing the topic word on a sticky note to put on the front cover.

*Reinforce good speaking and listening skills taught in RU1 for group work

*Find an assortment of books that don't *all* have the title as the one-word topic, but it is okay to have some titles that are the same as the actual topic (ie. Birds).

*For the purpose of Day 2, choose books that have more information on the back.

Suggestions in Book Room:

My Magnet - Level E

Food Comes From Farms - Level E

Butterfly Colors - Level G

Monarch Butterflies - Level G

Baking Bread - Level E

The Senses - Level F

Food - Level F

Jobs - Level D

What Animals Need - Level E

Places on Earth - Level D

Comparing Size and Weights - Level F

Transportation - Level D

Homes in Many Cultures - Level I

Gravity - Level J

Animal Bodies - Level F

Everyone Needs Tools - Level J

My Picture Book of the Planets - Level J

Changing Materials - Level K

Hello World! Greetings - Level J

Rainforest Adaptations - Level K

Polar Animal Adaptations - Level K

Kids Around the World - Level K

Earthquake! - Level K

Exit Ticket:

From their pile, students choose one book that they are interested in after determining the topic. They should add the book to their individual book baggie/basket for IRT.

*Students will be using this book in Day 2-3.

Grade 2 Reading Unit 2B: How do I approach informational text?

Day 2-3: Preview - What topic is written about in this text? What will I be learning about this topic?

Optional Engagement: To introduce the concept of previewing, Lucy Calkins shows the students an informational book that is gift wrapped. She uses the analogy that when you think you have an informational book, and you are gearing up to read and learn about a topic, it is like opening a gift... and you have to unwrap the gift to figure out what's inside.

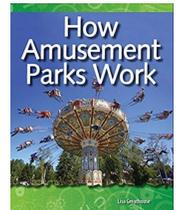
Say: Yesterday you learned that when we read informational texts, we need to know what **topic** we are reading about so that we can figure out if this book is interesting or useful to us. To do that, we read the title and look at the front cover. Today I want to teach you to take your “sneak peek” a little further by reading the **BACK** cover. The back cover will often give you more information about **what an author is going to teach you about that topic**. As you read the back cover of a book, think to yourself “What will I be learning about this topic?”

→ **Add to** the unit anchor chart:

2nd Grade Sensational Readers of Informational Text always...
<ul style="list-style-type: none"> ★ Take a sneak peek! <ul style="list-style-type: none"> ○ Read the title and look at the front cover ? <i>What topic is written about in this text?</i> ○ Read the back cover ? <i>What will I be learning about this topic?</i>

Model/Active Engagement:

- Display an informational book from your classroom library (For the purpose of this model, the selected book must have a blurb on the back cover to model each step of previewing). **Suggested text from book room (K):** *How Amusement Parks Work*
- Model figuring out the topic by reading the title and looking at the front cover
 - I know from the title that this book will tell about how amusement parks work. There is a ride on the front cover so maybe the book will teach how the rides work, or about who works at amusement parks. *I think the topic is amusement parks - that is the “thing” that is being written about.*
- Turn the book over to display the back cover under the document camera, reading each sentence at a time to process what you will learn about this topic
- Start to involve the students as you move through each sentence on the back blurb



Sentence on the back:	Possible think-aloud:
This book will be a hit with both thrill seekers and those who prefer to stay safely on the ground.	<i>I think this is telling me that the book will teach about rides in the air (because it said thrill seekers and sometimes those are the scarier rides) and rides on the ground (because it said those who prefer to stay safely on the ground).</i>
After an introduction to Newton’s laws	<i>Ooh I see a comma, so I am going to stop there - this part</i>

Grade 2 Reading Unit 2B: How do I approach informational text?

of motion,	<i>tells me I am going to learn about something called Newton's laws of motion.</i>
you will learn the mechanics of various amusement park rides,	<i>Oooh another comma, so let me stop there and think. Mechanics means how something works, so I think I will be learning how rides work, like I predicted from the front cover.</i>
including roller coasters, Ferris wheels, carousels, and gravity rides.	<i>These are the specific rides I will be learning more about. I think the author will teach how each ride works.</i>
Also, learn how to measure motion and how kinetic and potential energy apply to your favorite rides.	<i>Wow - I am going to learn how to measure motion - I'm not sure I even know what that means! And I am going to learn about kinetic and potential energy.</i>

Debrief:

Sensational readers, did you notice all of the steps we took? We...

- Figured out the topic by reading the title and looking at the front cover
- Thought more about what we would learn by rereading the title, looking at the front cover, and then by reading the back cover
- When we read the back cover, we stopped at the end of each sentence, or at each comma, and thought about what the author was telling us is in this book

Independent Practice:

Students get the book that sparked their interest from Day 1 Exit Ticket out of their book baggie/basket.

- Remind students they already determined the topic from the title and front cover
- Tell students to flip the book over to read the back cover sentence-by-sentence
- Students write 2-3 things they think they will learn about this topic on a sticky note
- Save the sticky notes in a safe place for tomorrow (such as inside the front cover or in a baggie)

Exit Ticket:

Put partnerships together to finish the sentence prompt:

Tomorrow, I think I will learn more about _____ from my book.

*Listen in to see which students are still just saying a one-word topic and which students can be more specific about what they might learn.

Day 3: Continuation from Day 2

If your students need more guided practice...

Optional Model/Active Engagement:

Give students white boards; let them draw and practice using their marker for 30 seconds, and then ask for attention with marker caps closed tightly.

Preview a new informational book together under the document camera for all to see

- Have students keep markers tightly closed as you display the title and front cover
- Ask students "What topic is the author teaching us about?"
 - Students respond on their white boards

Grade 2 Reading Unit 2B: How do I approach informational text?

- Assess student responses to look for general topics or specific ideas - assess for responses that are too broad or too narrow, or inferences that are way off
- Flip the book over to display the back cover and read aloud
- Ask students “What do you think we will learn about this topic?”
 - Students respond on their white boards
 - Assess student responses to see who needs more support

Or start here if your students are ready to read...

Independent Practice:

Have students get their chosen informational book and sticky notes out and ready.

Say: Readers, now that you’ve taken a sneak peek and prepared your brain to think about what you might learn, you’re ready to start reading! I want you to keep your predictions of what you might learn by your side, and as you read if you come to a place where you DID learn what you thought you might learn in this book, I want you to give yourself a silent pat on the back and stick your sticky note right on that page!

Students begin to read the informational book they’ve previewed in Day 1 & 2. If they read something that they predicted they might learn about, they should place their sticky note on that page.

Teachers circulate to assess if students are paying attention to their sticky note predictions and finding places in the text that confirm what they thought they might learn, recording observations on page 2 of [Gr2RU2B Data Collection Sheets](#).

Exit Ticket:

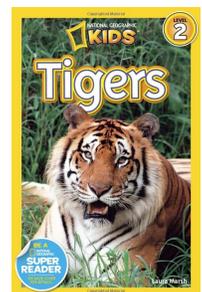
Partnerships get together and show each other one place in their book where they read and learned what they predicted they might learn about that topic. (“Proving it” with their sticky note from Day 2)

*Teachers may want to model what this may look and sound like, or what would happen if a student did NOT find a place to put their sticky note.

Day 4-5: Table of Contents- What will this chapter teach me about? What questions might get answered?

Display *Tigers* book to generate the topic; flip over to take a sneak peek at the back and show that there is not any extra information on the back cover.

Say: Good thing readers have other ways to help them take a sneak peek! Remember when we took a sneak peek at the **Table of Contents** when we read fiction books? The Table of Contents told us how the story would go. We should do the same thing when we read informational texts! The Table of Contents will tell us how the information will go - or how it will be **organized**. How it is organized means how the author put similar information into chunks or sections called chapters, and what order you will find the chapters in that book.



Second grade informational readers always read the Table of Contents because it tells them more about how the book will go, and helps readers know what to expect. When I read the Table of Contents, I think, “What do I think this chapter will teach me about? What question might be answered?”

Grade 2 Reading Unit 2B: How do I approach informational text?

→ **Add to** the unit anchor chart:

2nd Grade Sensational Readers of Informational Text always...	
★	Take a sneak peek!
○	Read the title and look at the front cover 🗨️ <i>What topic is written about in this text?</i>
○	Read the back cover 🗨️ <i>What will I be learning about this topic?</i>
○	Read the Table of Contents 🗨️ <i>What do I think this chapter will teach me about?</i> 🗨️ <i>What question might be answered?</i>

Let's take a sneak peek of the Table of Contents in *Tigers*:

Model/Active Engagement:

- Display the Table of Contents under the document camera
- Read aloud the chapter 1 title *PURR-fectly Big Cats*
 - Think aloud to predict this chapter might be about how tigers are part of the cat family and what makes you think this (ex: *I think this because I know tigers are cats but they are bigger than cats we have as pets.*)
 - Think aloud a question that might be answered in this chapter (ex: *I bet this chapter would answer the question: How big are tigers?*)
- Read aloud the chapter 2 title *A Tiger's Home*
 - Ask partners to *Think-Pair-Share* about what that chapter might be about; recap what you hear students saying that matches the chapter title.
 - Reinforce we don't think we will be reading about something like a made-up tiger living in a house
 - Ask: What is one question you think will be answered in the chapter?
- Read aloud the chapter 3 title *Built for Hunting*
 - Ask partners to discuss what that chapter might be about; recap what you hear students saying.
 - Ask: What question might this chapter answer?
- Read aloud the chapter 4 title *Meat Eater*
 - Ask partners to talk about what that chapter might be about; recap what you hear students saying
- Have students skim through the rest of the chapter titles and put a thumbs up if they could name one more thing they might expect when reading this book
 - Students *Think-Pair-Share* with their partner on the carpet

Table of Contents	
PURR-fectly Big Cats	4
A Tiger's Home	6
Built for Hunting	8
Meat Eater	10
Tiger Turf	12
Cool Cat Facts	14
Cubs	16
Tiger Talents	20
The White Tiger	22
Tigers in Trouble	24
Helping Tigers	28
Stump Your Parents	30
Glossary	32

Debrief:

Readers, just by taking a sneak peek (reading the title, studying the covers, *and* reading the Table of Contents), we have already gotten our brains ready to read this informational text!

***Teachers:** You will start to read *Tigers* in TP3 - so don't read aloud yet

Grade 2 Reading Unit 2B: How do I approach informational text?

Independent Practice:

Say: Let's each grab a new informational book from our book baggie/basket! Take about 1 minute to take a sneak peek at the title, front cover, and back cover to think about:

- What topic is written about in this text?
- What will I be learning about this topic?

(After 60 seconds) Turn to your partner and whisper what you think the author will teach you in that book.

Now you will take a sneak peek inside the book. Is there a Table of Contents? (for students without a Table of Contents, have them buddy up with their reading partner). Study it, reading one chapter title at a time, thinking about how the information is organized and what they will expect to learn.

- On index cards, students write one question per chapter title that they think will be answered (for use on Day 4)

Exit Ticket:

Put index cards in a baggie or rubber band them together to hand in to the teacher.

*Teachers can assess questions to prepare for tomorrow's reading conferences.

Day 5: IRT / Using sneak peek questions from Table of Contents

Pass back students' index cards. Students read their informational books for IRT; keeping track of the questions on their index cards to notice if any questions get answered as they read. Teachers observe and touch base with students on what types of questions they wrote down, asking students *When you took a sneak peek at your book, what led you to believe this is what you will learn about? Are any of your questions being answered? How do you know?*

Teachers circulate to listen in to further assess students' abilities with this previewing skill and/or meet with small groups to address needs, using page 2 of [Gr2RU2B Data Collection Sheets](#) to record any observational notes.

Exit Ticket:

Use the protocol *Back-to-Back/Face-to-Face* with reading partners to answer, "How did taking a sneak peek before reading help you understand your book better?"

Day 6: Independent Practice/Small Group work

Use your mini-lesson time to revisit any teaching needed from Day 1-5; use your data to identify which students need more guided practice. Continue modeling with informational read-alouds, as needed.

Pass out [Info Sneak Peek bookmarks](#) for students' use and reference.

Students continue to preview to get set to read informational books during their IRT. Teachers confer/meet with small groups to continue to assess students, offer feedback, and gather information for further small group work needed, using page 2 of the [Gr2RU2B Data Collection Sheets](#) to record observational notes.

Exit Ticket:

Use *Stand Up/Sit Down* protocol (directions in RU2A) to review the previewing steps of informational text.

Grade 2 Reading Unit 2B: How do I approach informational text?

Teaching Point 3: Reading with wonder and curiosity

Time Frame: 4 days

Learning Target: *I am learning to... by...*

I am learning to preview an informational text with wonder and curiosity by asking myself:

- ★ What do I know for sure...
- ★ What do I think I know...
- ★ What am I wondering...

I am learning to read an informational text with curiosity and wonder by thinking:

- ★ I am learning _____.
- ★ I used to think _____, but now I know _____.
- ★ Now I am wondering _____.

Performance of Understanding (Formative Assessment)

How will the students develop their understanding of the teaching point and show what they are learning?

Students ask 3 questions during previewing of a familiar text (*How Amusement Parks Work*), and then apply when previewing an informational book of their choice. Students continue to think about their background knowledge and what they are learning/wondering with a familiar text (*Tigers*) and then apply to an informational book of their choice. Students use the [Learning/Wondering bookmarks](#) to remind themselves to pause and think as they read. They share their learning with *Back-to-Back/Face-to-Face* protocol. Students then learn how to jot a note on a post-it to hold their thinking. Students continue to share their learnings and wonderings to generate enthusiasm over their new knowledge.

Success Criteria

What does successful learning look like today? How will students know they are successful with their learning today?

Students pay attention during the mini-lesson and modeling. Students can name at least one thing they know/think they know and one thing they are wondering for the front cover and back cover. When they read, they can articulate at least 3 new things they have learned, 3 clarifications between what they thought they knew and what they now know, and 3 wonderings from what they have read.

Texts and Materials

Each day:

Unit anchor chart: 2nd Grade Sensational Readers of [Informational](#) Text always...
page 3 of [Gr2RU2B Data Collection Sheets](#)

Day 1: Activating background knowledge before reading

[How Amusement Parks Work](#) (from Book Room) - for teacher model
IRT baggies/baskets - independent informational book choices per student

Day 2-3: Reading with that same wonder and curiosity

[Tigers](#) by Laura Marsh - for teacher model
[Learning/Wondering bookmarks](#) - 1 per student
IRT baggies/baskets - independent informational book choices per student

Day 4: Using sticky notes to capture ideas and wonderings

A new informational book for teacher model (option to use a SS text)

Grade 2 Reading Unit 2B: How do I approach informational text?

Sticky notes

[Learning/Wondering bookmarks](#) - 1 per student

IRT baggies/baskets - independent informational book choices per student

Outline for Teaching Point 3: Reading with wonder and curiosity

Teacher Note: For every new text read throughout this teaching point, make sure to model/follow the same previewing process learned in TP2 so that crucial step isn't forgotten.

Day 1: Activating background knowledge before reading

→ **Add to** the unit anchor chart:

2nd Grade Sensational Readers of Informational Text always...
<ul style="list-style-type: none">★ Take a sneak peek!<ul style="list-style-type: none">○ Read the title and look at the front cover ☞ <i>What topic is written about in this text?</i>○ Read the back cover ☞ <i>What will I be learning about this topic?</i>○ Read the Table of Contents ☞ <i>What do I think this chapter will teach me about?</i> ☞ <i>What question might be answered?</i> ★ Read with wonder and curiosity!<ul style="list-style-type: none">○ Before you read, think about...<ul style="list-style-type: none">■ What I know for sure■ What I think I know■ What I am wondering

Say: Readers, we have learned so much over the last few days about previewing to find out the topic and what the author is going to teach us. We also learned to ask questions that might be answered in each chapter of an informational book. But that isn't just why we read informational books - to find answers - that is just a ho-hum 2nd grade reader. Since we are *sensational* 2nd grade readers, I want to let you in a little secret - sensational readers read informational text with **wonder** and **curiosity** right from the moment they pick up a book because books teach us how the world works.

Sensational readers do this from the moment they begin taking a sneak peak - they think about what they are learning and wondering. The way you can be a sensational second grade reader is to think:

1. What do I know for sure?
2. What do I think I know?
3. What do I wonder about?

(Model with your 3 fingers)

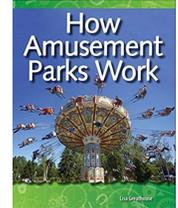
1. I know _____ for sure
2. I think I know _____
3. I am wondering _____



Grade 2 Reading Unit 2B: How do I approach informational text?

Reading researchers say that every time people read about a topic, their brain automatically activates what you know about that topic; that is called your **background knowledge!** That just means that you may already know a lot of information on a topic, and your brain gets ready to learn more. But sensational readers always think about what they wonder about as well. When you do this, it helps you learn so much more as you read.

Model:



When I preview this book, not only do I think, “What topic is this author teaching me about?” but I should also rev up my curiosity by thinking:

1. What do I know for sure?

I know amusement parks are places that are fun, a lot of people work there, and there are rides that some people might think are scary because they take people off the ground. There are also stores where you can buy things, and games to play, and places to eat.

2. What do I think I know?

I think I know you have to be 4 feet tall to ride the dangerous rides.

3. What do I wonder about?

*Who came up with all of these rides?
Where was the first amusement park?
How do people stay up in the air in some of those rides?*

Let me flip to the back cover now and do the same thing:

- Display the back cover again under the document camera, reading each sentence at a time to think aloud
- Start to involve the students as you move through the back blurb to have them reflect on the 3 thinking prompts

Sentence on the back:	Possible think-aloud:
<p>This book will be a hit with both thrill seekers and those who prefer to stay safely on the ground.</p>	<p>What do I know for sure? <i>That there are rides on the ground and rides in the air.</i></p> <p>What do I think I know? <i>Nothing is coming to my mind right now so I will go to the next question</i></p> <p>What do I wonder about? <i>What makes some people afraid to go on rides in the air and others love it?</i></p>
<p>After an introduction to Newton’s laws of motion,</p>	<p>What do I know for sure? <i>I know that laws are something that we all live by, like rules.</i></p> <p>What do I think I know? <i>I remember hearing his name in high school - he lived a long time ago and I think he has something to do with science.</i></p> <p>What do I wonder about? <i>Who is Newton? When did he live? How did he discover the laws</i></p>

Grade 2 Reading Unit 2B: How do I approach informational text?

	<p><i>of motion? What made him think there were laws of motion? What did he do to figure this out?</i></p>
<p>you will learn the mechanics of various amusement park rides,</p>	<p>What do I know for sure? <i>That there a lot of different amusement park rides; they use machines and electricity to work.</i></p> <p>What do I think I know? <i>Mechanics are people who work on cars</i></p> <p>What do I wonder about? <i>How do people stay in their seats? Especially when they go upside down?</i></p>
<p>Including roller coasters, Ferris wheels, carousels, and gravity rides.</p>	<p>What do you know for sure? <i>I have been on these rides; I know gravity means things stay on the ground.</i></p> <p>What do you think you know? <i>Ferris wheels are the most dangerous.</i></p> <p>What do you wonder about? <i>I definitely wonder how you can go upside down in a roller coaster and not fall out, and how gravity rides work so I will be interested to learn more about that!</i></p>
<p>Also, learn how to measure motion and how kinetic and potential energy apply to your favorite rides.</p>	<p>What do you know for sure? <i>People use energy to live.</i></p> <p>What do you think you know? <i>I think I remember the differences between kinetic and potential energy.</i></p> <p>What do you wonder about? <i>How do you measure motion? - I'm not sure I even know what that means! How do rides have energy?</i></p>

Readers, our brains are ready to read with wonder and curiosity: we have reminded ourselves what we know so we can think about what we are learning, and we have started thinking about what we are curious about, what we are wondering, so that we can read to find out more!

- Display the first page and begin reading aloud
- Have students discuss what they are learning
- Debrief any wonderings that have been answered
- Track any new wonderings
- Repeat for a few pages (**Teachers:** you do not need to finish the whole book)
- Celebrate the new knowledge and new questions they have just by previewing and beginning to read this book

Independent Practice:

Students practice with a new informational book from their individual baggies/baskets; remind students to use their 3 fingers to practice thinking about:

1. What do I know for sure?
2. What do I think I know?
3. What do I wonder about?



Grade 2 Reading Unit 2B: How do I approach informational text?

Throughout IRT, teachers circulate to listen in to further assess students' abilities with this previewing skill and/or meet with small groups to address needs, using page 3 of [Gr2RU2B Data Collection Sheets](#) to record any observational notes. If prompting is needed, use questions such as:

- *What do you think the author is going to teach you? How do you know that from the preview?*
- *What's something you're sure you know on this topic? How are you sure?*
- *What's something you think you know, but you're not really sure?*
 - *Is there a chapter/section you think you'll learn more about that?*
- *What are you wondering about your topic?*
 - *Is there a chapter/section you think you'll learn more about that?*
- *What do you know little about? What do you want to learn about more deeply?*

Exit Ticket:

Partners share one thing they are curious (wondering) about their book.

Day 2: Reading with that same wonder and curiosity

Say: Yesterday we learned that sensational readers start revving up their curiosity when they preview an informational text. Today I want to teach you that sensational readers continue to ask these questions as they start to read. You can do this when you notice new learning, when you read something that changes what you thought you knew, and when you come up with new wonderings. Sensational readers continue to think about what they know and wonder **as** they read, not just during the preview.

→ **Add to** the unit anchor chart:

2nd Grade Sensational Readers of Informational Text always...	
★ Take a sneak peek!	
○ Read the title and look at the front cover	🗨️ <i>What topic is written about in this text?</i>
○ Read the back cover	🗨️ <i>What will I be learning about this topic?</i>
○ Read the Table of Contents	🗨️ <i>What do I think this chapter will teach me about?</i>
	🗨️ <i>What question might be answered?</i>
★ Read with wonder and curiosity!	
○ Before you read, think about...	
■ What I know for sure	
■ What I think I know	
■ What I am wondering	
○ As you read, think about...	
■ I am learning...	
■ I used to think... but now I know...	
■ Now I am wondering...	

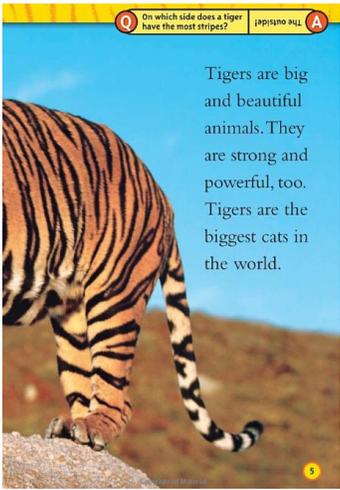
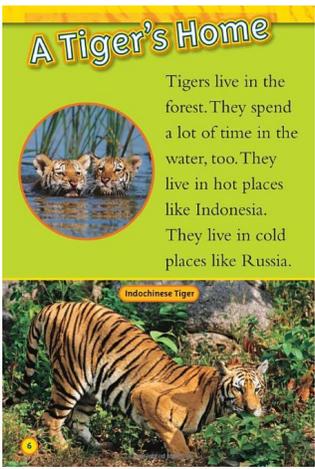
Model:

Readers, it's time to finally read our *Tigers* book! We have already taken a sneak peek, but in order to read with wonder and curiosity, I'm going to think about what I know, what I think I know, and what I'm wondering

Grade 2 Reading Unit 2B: How do I approach informational text?

so I can keep track of my new learning. **I know** tigers are big animals with stripes that live in the wild or at zoos. **I think I know** they are part of the cat family. **I wonder** where they live.

Now as I read, I am going to stop after each page and notice what I am learning, if what I thought I knew is right or wrong, and what I am still wondering.

Read aloud:	Model think aloud:
	<p>I am learning that tigers are the biggest cats in the world!</p> <p>I used to think lions were the biggest cats, but I know that actually tigers are bigger.</p> <p>Now I am wondering how big they really are.</p>
	<p>I am learning that tigers can swim in water!</p> <p>I used to think tigers only live in hot places, but now I know they can live in cold places, too.</p> <p>Now I am wondering what tigers eat.</p>

Active Engagement:

- Read aloud page 7; then pause ask students to *Think-Pair-Share* with their partner on the carpet:
 - **I am learning** _____.
 - **I used to think** _____, **but now I know** _____.
 - **Now I am wondering** _____.
- Read aloud page 8; then pause ask students to *Think-Pair-Share* with their partner on the carpet:
 - Point out the feature headings Coat / Teeth / Eyes
 - **I am learning** _____.
 - **I used to think** _____, **but now I know** _____.
 - **Now I am wondering** _____.
- Continue until you think your students are ready for independent practice
- Finish reading aloud another time in your day if your students are eager to hear the rest of the book

Grade 2 Reading Unit 2B: How do I approach informational text?

Independent Work:

Students read their own informational books for IRT. Pass out [Learning/Wondering bookmarks](#) for students to use as a reminder to pause after each page to pay attention to what they are learning and what they are wondering as they read.

Teacher prompts (from Jen Serravallo) to use while conferring with students:

- What did you learn that's new to you?
- Say back what you learned. Say "Wow, I never knew..."
- What's sinking in?
- What's something you thought you knew that you learned was different?
- What did you feel like you missed?
- What's something you are still curious about?
 - Is there a chapter you think you will find the answer?

Teachers circulate to meet with individual students to observe, offer feedback, and gather information, using page 3 of the [Gr2RU2B Data Collection Sheets](#) to record notes.

Teacher Note: At this point in the school year, your students should have 3 bookmarks:

1. Fiction Sneak Peek bookmark
2. Info Sneak Peek bookmark
3. Learning/Wondering bookmark

You may want to teach students to keep good care and use their bookmarks depending on what book they are reading/ if they are just starting a book (use the Sneak Peek Bookmarks) or if they are in the middle of reading an informational book (Learning/Wondering bookmark) to help remind them of their reading process and continue these habits all year.

Exit Ticket:

Use *Back-to-Back/Face-to-Face* protocol for students to share what they have learned from their reading today.

Celebrate all the new knowledge and wonderings students have gained from their reading.

Day 3: Independent Practice/Small Group Work

Students continue to practice previewing and reading informational texts with curiosity, using their [Learning/Wondering bookmarks](#) while teachers meet with students for assessment purposes and/or reteaching.

Exit Ticket:

Use *Back-to-Back/Face-to-Face* protocol for students to share what they have learned from their reading today.

Celebrate all the new knowledge and wonderings students have gained from their reading.

Grade 2 Reading Unit 2B: How do I approach informational text?

Day 4: Using sticky notes to capture ideas and wonderings

Say:

Second graders, it has been so much fun to see you all reading with curiosity and interest. Every time you read new information, you get smarter and learn more about the way the world works. Sometimes it helps to keep track of our thoughts, so one smart strategy is to jot down our thinking. If we write our thoughts down on a sticky note, we can share it with our partner later. You can also go back to that place and reread it if you are learning more about that idea.

Model/Active Engagement:

Use a new informational book (option to use a Social Studies related text).

- Read a page
- Model something you learned/something that was clarified/something you are now wondering
- Write a learning/wondering on a sticky note and place it on that page
- Continue modeling with another page
- Engage students to help you think of more learnings/wonderings to write down on a sticky note or have them use their white board to record what they would write on a sticky note
- Continue until you think students are ready for independent practice

Independent Practice:

Students continue reading their own informational books for IRT.

- Use [Learning/Wondering bookmarks](#) as a visual reminder of their thinking process
- Write learning/wonderings on a sticky note per page

Teachers circulate to meet with individual students to observe, offer feedback, and gather information, using page 3 of the [Gr2RU2B Data Collection Sheets](#) to record notes.

Exit Ticket:

Students find one sticky note that they want to share with their reading partner. Partners take turns sharing about their book.

Grade 2 Reading Unit 2B: How do I approach informational text?

Teaching Point 4: Informational readers use text features to learn more

Time Frame: 7 days

Learning Target: <i>I am learning to... by...</i>
I am learning to better understand my reading by using the text features while I read. I use: <ul style="list-style-type: none">○ Headings - organize information<ul style="list-style-type: none">○ What do I think this section will be about?○ What do I already know, think I know, wonder about each heading?○ Pictures - visualize information<ul style="list-style-type: none">○ What details do I see?○ What part of the text does each picture match?○ Captions - give extra information<ul style="list-style-type: none">○ What more am I learning?
Performance of Understanding (Formative Assessment) <i>How will the students develop their understanding of the teaching point and show what they are learning?</i>
Students are introduced to each text feature (headings, pictures, and captions) by learning what they are and how they help them as a reader. They use a whole class text to learn about the feature and then apply to a new article, either independently, in partnerships, or in small groups. To learn how to use pictures, students first examine the pictures from an article to learn how to notice details, using their fingers to keep track of details. Students then match the picture to the text. When learning about captions, students match parts of the caption to the text it supports, and underline extra, or new, information.
Success Criteria <i>What does successful learning look like today? How will students know they are successful with their learning today?</i>
Students pay attention during the mini-lesson and modeling. Students describe what they think each section will be about and at least 1 thing they already know, think they know, or wonder about. When analyzing pictures, they can name at least 5 details and accurately match parts of the picture to the corresponding parts of the text. Students correctly identify all of the captions in a text. They match parts of the caption to the corresponding parts of the text, and identify new learning correctly in the majority of captions.
Texts and Materials
Each day: Unit anchor chart: 2nd Grade Sensational Readers of Informational Text always... page 4 of Gr2RU2B Data Collection Sheets
Day 1-2: Headings organize information A few paper/magazine article pages - for model <ul style="list-style-type: none">○ <i>Scholastic News</i> magazine○ NewsELA article page 2 of New York: The Empire State○ Or <i>Click</i> magazines Dino Defenses (from <i>Click</i> magazine, April 2016 - sample issue online) - 1 per student Day 1 Exit Ticket - 1 per student
Day 3-4: Pictures help us visualize information Picture from Knights and Castles (or replace with any informational book) - for teacher model Examining Picture Cards - 1 set per partnership or small group

Grade 2 Reading Unit 2B: How do I approach informational text?

[By Land, Sea, and Air](#) (*Click Magazine*, July/August 2004) - 1 per teacher

[Day 3 Exit Ticket](#) - 1 per student

Provide a variety of informational articles (*Click*, NewsELA, or *Scholastic News*) for Day 4

Day 5-7: Captions give us extra information

[Caribou Crossing](#) - 1 per student, 1 teacher model copy

[Only on an Island](#) pages 12-15 (*Click magazine*, February 2012)

[Meet Monty Mole](#) pages 7-9 (*Click magazine*, January, 2014)

[Who Needs a Toothbrush?](#) pages 15-17 (*Click magazine*, May/June 2015)

Outline for Teaching Point 4: Informational readers use text features to learn more

Optional to Schedule with Michele Linse in Library:

Text Feature Introduction/Scavenger Hunt

- [Text Feature Master doc](#) Michele has used with 2nd/3rd in past years
- Intro to what text features are; different types of features
- How each feature helps us as we read; not just what it looks like
- Sets of books at tables → possibly do as a scavenger hunt for features

Day 1: Headings organize information

Say: We have been doing a lot of great reading and learning with our informational books. But sometimes sensational readers read other forms of texts - like magazines or **articles!** **Articles** are short informational texts, usually about 1-4 pages. These types of informational texts might not have the same features as a book, like a Table of Contents. In articles, we can always expect a title, and we can almost *always* expect **headings** as a text feature. Articles are often organized by headings to start and name different sections.

- Display a few paper/magazine article pages:
 - *Scholastic News* magazine
 - NewsELA article [page 2 of New York: The Empire State](#)
 - Or *Click* magazines (ordering class sets of back issues to use in 19-20 school year)
- Ask a few students to come up and point out where they think the headings are, and explain their thinking
- Clarify the definition of **heading**: a word or several words at the beginning of a section of an article that tells what that part will be about. Think of it like a title for a section of text.

Model:

Just like we took a sneak peek through the title, covers, and chapter titles in our informational books to get an idea of what we might learn and how our book would be organized, we can do the same thing with articles! Some headings are like bold, clear traffic signs; they tell us exactly what's to come. Some headings might be a little more creative, or sometimes even confusing. As readers, we make our best guess on what we think that section may be about. Headings help us know what the author is going to teach us in each part; this helps get our brains ready to read. We can do the same work of thinking, "What might this part teach me? What do I know or think I know? What am I wondering?" Just like we read books with wonder and curiosity, we can read articles with wonder and curiosity!

Grade 2 Reading Unit 2B: How do I approach informational text?

→ **Add to** the unit anchor chart:

2nd Grade Sensational Readers of Informational Text always...

- ★ Take a sneak peek!
 - Read the title and look at the front cover
 - What topic is written about in this text?
 - Read the back cover
 - What will I be learning about this topic?
 - Read the Table of Contents
 - What do I think this chapter will teach me about?
 - What question might be answered?

- ★ Read with wonder and curiosity!
 - Before you read, think about...
 - What I know for sure
 - What I think I know
 - What I am wondering
 - As you read, think about...
 - I am learning...
 - I used to think... but now I know...
 - Now I am wondering...

- ★ Read the text features!
 - Headings - organize information
 - What do I think this section will be about?
 - What do I already know, think I know, wonder about each heading?

Display [Dino Defenses](#) (from *Click* magazine, April 2016 - sample issue online) on the document camera.

- Do a quick flip through so students can see the entire article; ask *What topic do you think this article is about?*
- Partners discuss what they know, think they know, and wonder about this topic
- Then focus on page 1
- Model your think-aloud:

DINO DEFENSES

by Elizabeth Preston

Not all dinosaurs were big, scary hunters. Some were gentle giants, and some were just trying not to get eaten. How did they protect themselves?

HORNS

You wouldn't want to battle a dinosaur like **TRICERATOPS** or **TOROSAURUS**. They had big horns coming right out of the middle of their faces.



These horns could have kept the dinosaurs safe from hungry hunters. But they might have just been for showing off or saying "I'm the boss." No one knows for sure.

© 2016 by Illustration: Preston

I see the title: **Dino Defenses**

This makes me think: Dino must be short for dinosaurs from what I see in pictures. I know defenses are ways to protect yourself. I already know dinosaurs were very strong animals, and I know they are extinct now. I'm wondering, How did dinosaurs protect themselves?

Now I see a heading that says **Horns**.

I think this section will be about dinosaurs that have horns. I think I know one dinosaur that has a horn, but I can't think of its name. I wonder, How do horns protect them? How many different types of dinosaurs have horns?

Grade 2 Reading Unit 2B: How do I approach informational text?

Teacher Note: Reinforce the habit of connecting each heading back to the title. For example, instead of saying “This section will be all about horns!” students should be thinking about the title (Dino Defenses) and relate horns to way dinosaurs defend themselves.

Active Engagement:

Turn to page 2 of *Dino Defenses*. Engage students to notice the next heading (teacher read-aloud the heading **Suits of Armor**) and students *Think-Pair-Share* with their reading partner on the carpet: What do you expect to learn in this section? What do you think you already know about this part and do you have any wonderings?



SUITS OF ARMOR

Some dinosaurs wore built-in armor to stay safe. **NODOSAURUS** had a back covered in bony plates and knobs.

SAUROPELTA had spikes all over its bony armor. Good luck taking a bite out of this dinosaur!



Possible student answers:

- I see a heading “Suits of Armor”
- I know knights wear armor to protect themselves
- I think this part will talk about how dinosaurs protect themselves with their skin
- I wonder, What is a suit of armor for a dinosaur?
- I wonder, How does armor protect dinosaurs?
- I wonder, What is the armor made out of?
- I wonder, Do all dinosaurs have armor?

Listen in and assess students’ understanding. Jot down a few questions and wonderings to guide student reading.

Students continue to *Think-Pair-Share* with their reading partner on the carpet with the remaining headings (**Dangerous Tails** and **Safety in Numbers**): What do you expect to learn in this section? What do you think you already know about this part and do you have any wonderings?

(Exit Ticket mid-class)

Day 1 Exit Ticket: 1 multiple choice question

From previewing *Dino Defenses*, how does the article seem to be organized? *The author is teaching me...*

- A. different types of dinosaurs
- B. where dinosaurs used to live
- C. what dinosaurs ate
- D. how dinosaurs protected themselves

Guided/Independent Practice:

With whatever time allows, students continue to read the article independently, in their partnership, or in a small group with teacher support, section by section. They think about their predictions about what the part

Grade 2 Reading Unit 2B: How do I approach informational text?

was going to be about, if their wonderings were answered, and what was new that they learned. Students do not need to finish the text.

Debrief:

Discuss how the headings helped let us know what we would be learning about in the section, what was learned, and what we still wonder on the topic.

Day 2: Independent Practice/Small Group Work

Use your mini-lesson time to reteach anything your students need to preview headings more effectively. Provide a variety of informational articles (*Click!*, NewsELA, or *Scholastic News*) for students to continue practicing.

Teachers circulate to meet with individual students to observe, offer feedback, and gather information, using page 4 of the [Gr2RU2B Data Collection Sheets](#) to record notes.

Day 3-4: Pictures help us visualize information

Say:

Readers, as you've learned in Kindergarten and 1st grade, reading PICTURES is another form of reading. And this is still true in 2nd grade! Sensational readers pay attention to this text feature because pictures help us grow knowledge on a topic *and* help us visualize what we are reading about. How many of you like to skim through a book and just look at the pictures first? (*wait for kids to raise their hand*) How many of you read the text first because you're so caught up in learning that you don't always pay attention to the pictures? (*wait for kids to raise their hand*) Well 2nd graders, readers need to use BOTH the pictures *and* the text together to learn as much as you can about a topic.

To do this, we need to first *examine* the pictures when we take a sneak peek. *Examine* is a fancy word for looking closely at every little detail. We ask ourselves, "What details do I see?"

→ **Add to** the unit anchor chart:

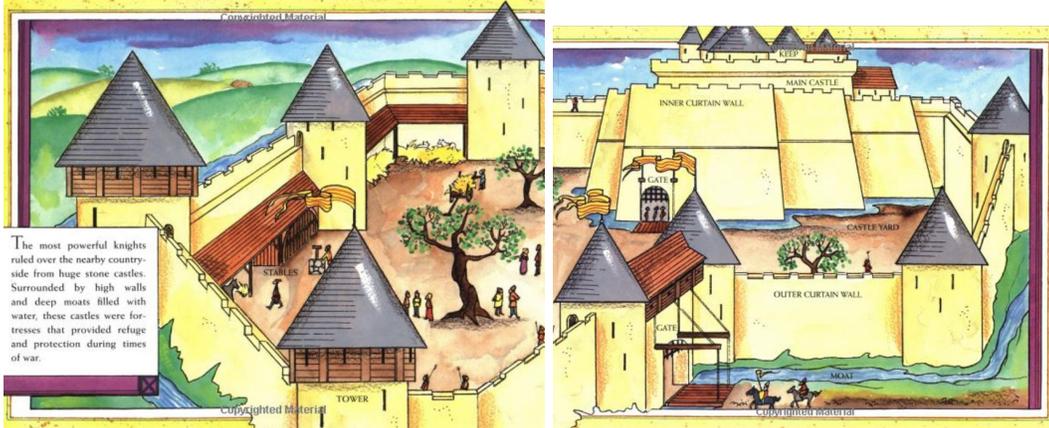
2nd Grade Sensational Readers of Informational Text always...	
★	Take a sneak peek! <ul style="list-style-type: none">○ Read the title and look at the front cover <input type="radio"/> What topic is written about in this text?○ Read the back cover <input type="radio"/> What will I be learning about this topic?○ Read the Table of Contents <input type="radio"/> What do I think this chapter will teach me about? <input type="radio"/> What question might be answered?
★	Read with wonder and curiosity! <ul style="list-style-type: none">○ Before you read, think about...<ul style="list-style-type: none">■ What I know for sure■ What I think I know■ What I am wondering○ As you read, think about...<ul style="list-style-type: none">■ I am learning...■ I used to think... but now I know...■ Now I am wondering...
★	Read the text features!

Grade 2 Reading Unit 2B: How do I approach informational text?

- Headings - organize information
 - What do I think this section will be about?
 - What do I already know, think I know, wonder about each heading?
- Pictures - visualize information
 - What details do I see?

Model: (Adapted from Lucy Calkins RUOS2)

One book I am reading is called *Knights and Castles* (or replace with any informational book). As I was taking a sneak peek, I stopped to examine [this picture](#), which is actually an illustration:



Watch and listen closely to make sure I am noticing *all* the details. Say:

- "It's a castle" (brush the picture to the side like you are all done; kids say "Nooo that's not all!")
- "Oh okay let me try again... you're right I didn't really pay attention to the details"
- "I notice that there is water all around the outside edge. I notice there are also tall walls all around the outside. There are tall towers at each corner and towers in the middle of the walls."

This picture makes me automatically think about what I know about castles... I know kings and queens live in castles. And I *think* I know that they needed to be protected. So I'm wondering if castles were built with water and tall towers to keep people out and protect the king and queens.

Debrief:

Readers, the way I examined this picture of a castle is the way informational readers should read *anything*. I could have just glanced at it, but instead I looked closely at the details and put them together to grow my knowledge about castles.

Partnership/Small Group Work: (~5-10 minutes)

[Examining Picture Cards](#) - snipped from *By Land, Sea, and Air* (Click Magazine, July/August 2004)

Don't tell students these pictures are from an article yet

Give students directions to examine each animal picture; taking turns naming out a detail they see. Students can use their hands as a tool to remember and name out as many details as possible.



Grade 2 Reading Unit 2B: How do I approach informational text?

Teacher note: This is often when students start to make inferences that may or may not be true, such as “The polar bears are walking to get food!” or “The turtle is lost from its family” - For the purpose of today’s lesson and the skill of examining a picture, we want to guide students towards only naming exactly what they see (not yet what they think).

Call students back to the carpet

Say: Now that you’ve examined those pictures, I want to show something...

- Display the actual article: [By Land, Sea, and Air](#) (Click Magazine, July/August 2004)
- Show what the pictures look like with text
- Engage students in a sneak peek of the article; asking what the topic may be; what students know, think they know, wonder

Now that we’ve taken a sneak peek and have examined the details in each picture, we know what to expect we might learn about in this article. As I start reading, I want you to listen carefully to see if you hear a spot that matches a picture on the page. This is important because authors put pictures on the page to help you visualize exactly what you are reading about.

→ **Add to** the unit anchor chart:

**2nd Grade Sensational Readers of Informational Text
always...**

- ★ Take a sneak peek!
 - Read the title and look at the front cover
 - What topic is written about in this text?
 - Read the back cover
 - What will I be learning about this topic?
 - Read the Table of Contents
 - What do I think this chapter will teach me about?
 - What question might be answered?
- ★ Read with wonder and curiosity!
 - Before you read, think about...
 - What I know for sure
 - What I think I know
 - What I am wondering
 - As you read, think about...
 - I am learning...
 - I used to think... but now I know...
 - Now I am wondering...
- ★ Read the text features!
 - Headings - organize information
 - What do I think this section will be about?
 - What do I already know, think I know, wonder about each heading?
 - Pictures - visualize information
 - What details do I see?
 - What part of the text does each picture match?

As you read aloud, have students come up to point to places in the text that match the picture. Draw arrows (like in RU2A) to match details in the picture to the part of the text it matches.

Debrief: Reinforce how the pictures help us know about the words - we might not know what a starling is, or what a salmon looks like swimming upstream, so the pictures help us learn more; the text also helps us understand the pictures better - we didn’t know the animals were crossing a river filled with dangerous crocodiles until we read the text.

Grade 2 Reading Unit 2B: How do I approach informational text?

Day 3 Exit Ticket: 1 multiple choice question - Students examine a picture and choose the sentence they think best matches.

Continue from Day 3

Day 4: Independent Practice/Small Group Work

Use your mini-lesson time to reteach anything your students need to examine pictures and match them to text more effectively. Provide a variety of informational articles (*Click*, *NewsELA*, or *Scholastic News*) for students to continue practicing.

Teachers circulate to meet with individual students to observe, offer feedback, and gather information, using page 4 of the [Gr2RU2B Data Collection Sheets](#) to record notes.

Day 5-7: Captions give us extra information

→ **Note:** This lesson is spread out over 2 days; stop Day 5 where it makes sense for your students.

Display [Caribou Crossing](#) on your document camera; hand out a copy to each student

Say: Today we are going to read a new article. First, let's use our sneak peek skills to see what we can figure out about the article before we even start reading. What is the author going to teach us about in this article? What do you think you know about this topic and what do you wonder about?

- Remind students to use the anchor chart if they don't remember what to do during the sneak peek
- Make sure to examine the pictures to reinforce yesterday's learning

- Partners discuss what they are learning on each page, what they think they know, and what they wonder.
- Bring the class together to have students share out what they learned after taking a sneak peek and approaching the text with wonder and curiosity. Sample answer might include:
 - **Page 24:**
 - Title: Caribou Crossing - the picture above the title helps me know what caribou are. They look like deer. I wonder what crossing means....

Grade 2 Reading Unit 2B: How do I approach informational text?

- I noticed mountains, water, and flat green areas
- There are lots and lots of lots of caribou
- I wonder where this is?
- I wonder if any people live where they live?
- **Page 25:**
 - I see caribou in the water. I wonder if “crossing” means they are crossing water? I wonder why they are crossing water? Maybe this page will tell me about them crossing water.
 - Their antlers remind me of reindeer
 - I see a wolf; I know wolves eat other animals so I wonder if a wolf eats caribou. Maybe this page will also explain why a wolf is on the page
- **Page 26:**
 - I see little caribou so maybe this page will tell me about how babies are born. But I’m not sure what that has to do with “crossing.” Maybe it will be about how the little ones get where they are going.
 - I see a big caribou; his antlers remind me of a deer. I see colors so maybe this page will tell me about what caribou do in the fall.
- **Page 27:**
 - I see snow and a caribou eating in the snow; I wonder what they can find to eat in the winter
 - I see another photo - I’m not sure what that is but maybe their foot (hoof)? Maybe this page will tell me about what they eat in the winter time and something about their feet (hooves)
 - I also see a bunch of caribou going across the water, so I think that this article will tell me about caribou crossing through the water. And maybe about what they do in the different seasons.

Inquiry:

Readers, you have noticed so many details in the pictures to help you think about what this author wants to teach you about caribou. You have so many wonderings and many of you have thought about what you already know. You are using all the habits of sensational readers!

Today we are going to learn about another text feature that authors use to teach you besides the headings and pictures. This article has the new text feature. See if you can be a detective and find the new text feature; if you can find it, put your finger on it.

- Teachers assess students’ understanding of the text body vs. text features

Many of you found the new text feature! It is called a **caption**. A **caption** is a sentence or two written next to a photograph or illustration (point to the first caption; have students put their finger on it). Put your thumb up if you noticed these little words during your sneak peek.

→ **Add to** the unit anchor chart:

2nd Grade Sensational Readers of Informational Text always...	
★ Take a sneak peek!	
○ Read the title and look at the front cover	<input type="checkbox"/> What topic is written about in this text?
○ Read the back cover	<input type="checkbox"/> What will I be learning about this topic?
○ Read the Table of Contents	<input type="checkbox"/> What do I think this chapter will teach me about?

Grade 2 Reading Unit 2B: How do I approach informational text?

What question might be answered?

- ★ Read with wonder and curiosity!
 - Before you read, think about...
 - What I know for sure
 - What I think I know
 - What I am wondering
 - As you read, think about...
 - I am learning...
 - I used to think... but now I know...
 - Now I am wondering...
- ★ Read the text features!
 - Headings - organize information
 - What do I think this section will be about?
 - What do I already know, think I know, wonder about each heading?
 - Pictures - visualize information
 - What details do I see?
 - What part of the text does each picture match?
 - Captions - give extra information
 - What more am I learning?

Captions give you extra information about the topic. Captions are really important to read because it helps you grow more knowledge about your reading. Sometimes readers like to read this ahead of time during their sneak peek to give themselves a little more information, but it's also important to read these when you are reading the text. Today, let's read each caption and see what the author is teaching us.



sedge

Rivers and streams are often in the way. What to do? Plunge in and swim across! But it can be dangerous. Sometimes, weaker caribou get swept away and drown.

I am learning that caribou have to swim across streams and rivers; maybe that is what the title means by caribou "crossing." I am also learning that some caribou don't make it across, so maybe the author will teach about that.

See if you can find the next caption; put your finger on it.

- Read the caption and discuss what you are learning
- Repeat with the remaining captions
- Connect the information in the caption to what the author will be teaching you in the article

Now we are ready to read! Remember, just like we learned when we have photographs or illustrations, we find a spot in the text that matches because authors put pictures on the page to help you visualize exactly what you are reading about. But today, not only will we use the details in the picture, we will use the **captions** to teach ourselves more information about the topic.

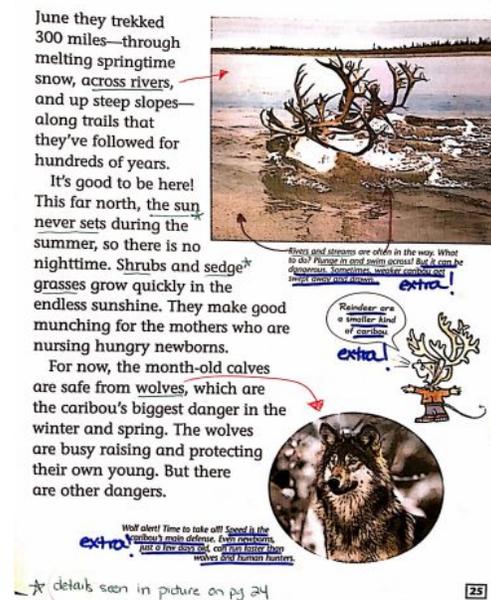
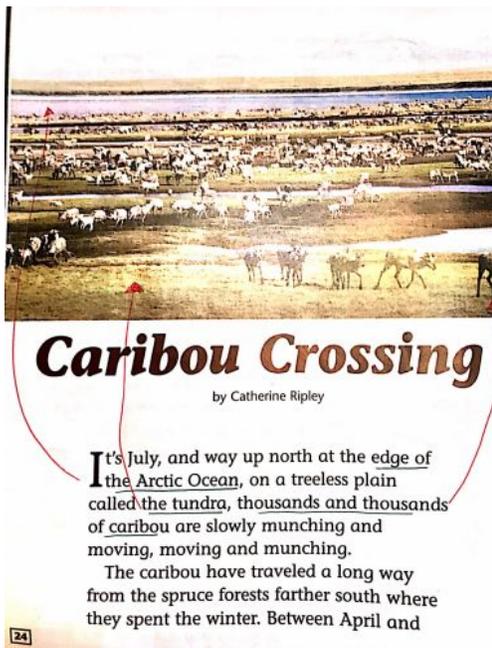
Grade 2 Reading Unit 2B: How do I approach informational text?

Model/Active Engagement:

- Begin reading the article aloud to students
- Have students put their thumb up when something in the text matches a detail in the picture
- Note where readers have to do their own thinking such as “traveled a long way from the spruce forests farther south where they spent the winter” and use their background knowledge
- Note any wonderings that have been answered, or anything that has been confirmed in the preview
- Remind students that sensational readers use everything the author has provided, besides just the words, to help them better understand the information
- Use arrows to connect each text feature to the text it supports
- Have students draw arrows on their articles as well

Sample Discussion Points:

- **page 25:**
 - Caribou in the water caption provides **extra** information - we find out that weaker caribou can drown during the river crossings; we would not have gotten that information if we didn't stop to read the caption!
 - Note that there is text that refers to the picture on page 24
 - Wolf caption provides **extra** information - we find out that even newborn caribou can run faster than wolves and human hunters; that wolves and humans are hunters of caribou (wolves we know about from the text, but the text doesn't mention human hunters)
- **page 26:**
 - Note the text that is supported by the illustration, and where the students have to do their own visualizing
 - Note the **extra** information in the caption; the text mentions autumn but nothing about the antlers
 - Note little extra illustration and speech bubble that tells more information



Grade 2 Reading Unit 2B: How do I approach informational text?

The mothers keep watch for grizzly bears and golden eagles, which hunt newborns. And, every year, zillions of mosquitoes and flies come to torment the caribou. Then the caribou seek the cool ocean breezes that will blow away the bugs.



Summer does not last long. One day in August there is a nip in the air, and the caribou know it's time to return to the spruce forests. They cannot stay on the tundra. In the winter, fierce, cold winds turn the snow as hard as cement—too hard for the caribou to dig under to find food.



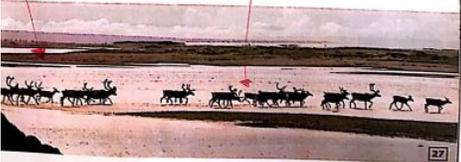
Caribou shed their antlers every year and grow them over. Both male and female caribou shed antlers. In the summer, the weather starts getting hot and the growing antlers are full of blood. Mosquitoes suck the blood to eat to the blood. No wonder the cows freeze the next year!
extra!

By December, it is dark both day and night in the forests. As winter storms come and go, the caribou travel little. Their thick coats keep them warm. The caribou use their hooves like shovels to dig under the soft snow for plants called lichens, their winter food.

The winter is long, and finding enough to eat is hard. One day in late March, a warm breeze blows. Drip, drip. The snow is melting. The pregnant cows sense it is time to head north again to the tundra, where they will give birth in the summer. Off they go, one by one, walking single file. Several weeks later the bulls follow. Once more, thousands of caribou are on the move.



Wide-eyed, lean caribou from winter, the ground is hard and dry. Snow is winter.



Continue debriefing each page and discussing how you better understand the text when you pay attention to pictures and match them to support what you are reading, and read captions for extra information.

If time permits on Day 6, introduce Day 7 text selections so that partners can self-select a new article and start their sneak peek.

Day 7: Independent Practice/Small Group Work

Use your mini-lesson time to revisit any teaching needed from Days 5-6. Partners select another text to preview and learn new information from pictures and captions.

Sample Texts:

[Only on an Island](#) pages 12-15 (*Click* magazine, February 2012)

[Meet Monty Mole](#) pages 7-9 (*Click* magazine, January, 2014)

[Who Needs a Toothbrush?](#) pages 15-17 (*Click* magazine, May/June 2015)

Teachers confer/meet with small groups to continue to assess students, offer feedback, and gather information for further small group work needed. Record observational notes on page 4 of [Gr2RU2B Data Collection Sheets](#).

Exit Ticket:

Put together 2 partnerships who read different articles. Form new partnerships (switch with the other partnership) so that each student shares what they learned in their article and what new information they learned in the captions.

Grade 2 Reading Unit 2B: How do I approach informational text?

Teaching Point 5: Reading Slowly and Thoughtfully

Time Frame: 3 days

Learning Target: *I am learning to... by...*

I am learning to read slowly and thoughtfully by gathering facts and thinking about what I learned on each page.

I am learning to pay attention to any confusions by stopping, going back to think about what is confusing me, and rereading to make sure I understand.

Performance of Understanding (Formative Assessment)

How will the students develop their understanding of the teaching point and show what they are learning?

Students learn to stop periodically (after a whole page, or paragraph/section) to think about what they have learned. Students have the option of using their hand and fingers to keep track of their new learning; gathering facts to retell what they have read. Students read texts related to 2nd grade Social Studies content and follow a new protocol called *Symphony Share* to gather many facts on a topic (noticing the result of reading slowly and thoughtfully). Students learn to stop when they notice they are confused in their reading. They learn different ways to go back, reread to figure out where/why the confusion happened, and to revise their thinking to clear up confusions. Students are given time to apply this skill and practice in their own informational books or articles.

Success Criteria

What does successful learning look like today? How will students know they are successful with their learning today?

Students pay attention to mini-lesson and teacher modeling. Students *Think-Pair-Share* after hearing a page read aloud, listing at least 3 new facts they learned on that page. Partners read a book together, slowly and thoughtfully by pausing after each page, or paragraph, to gather up facts they learned. For each page, students can name at least 3 new facts they learned. On day 2, students name a part that confused them in their reading and can successfully explain why they were confused and how they cleared up their understanding. Students accurately write one way to check a confusion on the exit ticket.

Texts and Materials

Each day:

Unit anchor chart: 2nd Grade Sensational Readers of [Informational](#) Text always...
page 5 of [Gr2RU2B Data Collection Sheets](#)

Day 1: Reading slowly & thoughtfully to gather facts

[What Lily Gets from Bee: And Other Pollination Facts](#) by Ellen Lawrence (Book Room - Level L) - 1 for teacher model
Partnership books (from the Book Room tied to Social Studies topics) *options listed in the lesson

Day 2: Paying attention to confusions

[What Lily Gets from Bee: And Other Pollination Facts](#) by Ellen Lawrence (Book Room - Level L) - 1 for teacher model
Informational books from students' individual baskets/baggies
Day 2 [Exit Ticket](#) - 1 per student

Day 3: Independent Practice/Small Group Work

Options-

- Informational books from students' individual baskets/baggies
- Partnership books (from the Book Room tied to Social Studies topics) *from Day 1

Grade 2 Reading Unit 2B: How do I approach informational text?

- [Push, Lift, Dig, Dump](#) (Click magazine)
- [Go Fish](#) (Click magazine)

Outline for Teaching Point 5: Reading Slowly and Thoughtfully

Day 1: Reading slowly & thoughtfully to gather facts

Say: Readers, we are nearing the end of our reading unit that is all about the good habits we follow every time we read informational texts. You have grown so much with thinking about different informational topics that we read about in books and articles. You know how to take a sneak peek to get yourself ready to learn more about a topic, how to read with wonder and curiosity, and you also know how to use text features to help you understand more about a topic!

The last strategy we are going to add to our readers' toolkit, is to read slowly and thoughtfully - just like I taught you to do when reading fiction texts. Remember, by **slowly**, I don't mean to.... read..... like.... a.... robot. **Slowly and thoughtfully** means your head is full of thoughts, pausing every once in awhile to gather up new facts, and really thinking about what the words mean. One way to do this is to stop often and gather up what you have learned. Depending on how many words are on each page, you might want to say back what you learned on every page of a book, or after every section in an article. You can use your hand and fingers to say, "On this page, or in this section, I learned that..."

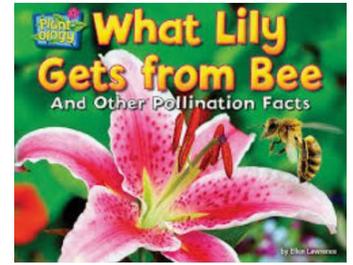


→ **Add to** the unit anchor chart:

2nd Grade Sensational Readers of Informational Text always...	
★	Take a sneak peek! <ul style="list-style-type: none">○ Read the title and look at the front cover<ul style="list-style-type: none"><input type="radio"/> What topic is written about in this text?○ Read the back cover<ul style="list-style-type: none"><input type="radio"/> What will I be learning about this topic?○ Read the Table of Contents<ul style="list-style-type: none"><input type="radio"/> What do I think this chapter will teach me about?<input type="radio"/> What question might be answered?
★	Read with wonder and curiosity! <ul style="list-style-type: none">○ Before you read, think about...<ul style="list-style-type: none">■ What I know for sure■ What I think I know■ What I am wondering○ As you read, think about...<ul style="list-style-type: none">■ I am learning...■ I used to think... but now I know...■ Now I am wondering...
★	Read the text features! <ul style="list-style-type: none">○ Headings - organize information<ul style="list-style-type: none"><input type="radio"/> What do I think this section will be about?<input type="radio"/> What do I already know, think I know, wonder about each heading?○ Pictures - visualize information<ul style="list-style-type: none"><input type="radio"/> What details do I see?<input type="radio"/> What part of the text does each picture match?○ Captions - give extra information<ul style="list-style-type: none"><input type="radio"/> What more am I learning?
★	Read slowly and thoughtfully! <ul style="list-style-type: none">○ Stop often and gather facts<ul style="list-style-type: none"><input type="radio"/> What is this part teaching me?

Grade 2 Reading Unit 2B: How do I approach informational text?

Display the book *What Lily Gets from Bee: And Other Pollination Facts* by Ellen Lawrence. (copies in the VPS Book Room - Level L)



Model:

- Engage in a sneak peak, following the steps on the anchor chart.
 - This preview could happen earlier in your day to maximize time and focus on reading slowly and thoughtfully during this lesson

Watch me as I read this first page (page 4) and then stop, not just zooming along, but rather stopping to see if I can say back all I read, gathering fact by fact. I might even put some of the facts in my own words to check that I really understood. But some facts I might repeat exactly what the author said.

Model reading a page, listing back facts, and thinking *What is this part teaching me?*

- If there is a lot of text (in the main body) on the page, you may have to stop more frequently

Page	Sample Think-aloud:
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>An Important Visitor</p> <p>It is a sunny, summer morning. Pink, yellow, and orange lily flowers are growing in a garden.</p> <p>Summer is the time of year when lilies make seeds—but they need help. Luckily, a small helper arrives.</p> <p>A honeybee lands on one of the lily flowers and crawls inside.</p>  <p style="text-align: center;">lilies growing in a garden</p> </div> <div style="width: 45%;"> <p>Why do you think the honeybee is visiting the lily flower?</p>  <p style="text-align: center;">honeybee</p> <p>A seed is the part of a flower that can grow into a new plant. Each flower on a lily plant makes hundreds of seeds.</p> <p style="text-align: center;">lily flower</p> </div> </div>	<p>Using fingers on hand:</p> <ol style="list-style-type: none"> 1. Lily flowers can be pink, yellow, or orange. 2. Summer is the time of year that lilies make seeds. 3. They need help to make seeds. 4. A honeybee helps the flower make seeds. 5. (From text feature w/ extra info) A seed is the part of a flower that makes a new plant.
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>A Sweet Treat for Honeybee</p> <p>Inside the lily, the bee drinks nectar. It is a sweet liquid that flowers make. Lilies also make a colored dust called pollen.</p> <p>Pollen comes from a part of the flower called the anthers.</p> <p>As the bee looks for nectar inside the flower, some pollen sticks to its furry body.</p> <p>What do you think the honeybee will do when it has finished drinking nectar from the lily flower?</p>  <p style="text-align: center;">anthers</p> </div> <div style="width: 45%;">  <p style="text-align: center;">anther</p> <p style="text-align: center;">pollen</p> <p>Honeybees carry some of the nectar they drink back to their hives. There, they turn the nectar into honey. They eat the honey in winter when there are no flowers around.</p> </div> </div>	<p>Using fingers on hand:</p> <ol style="list-style-type: none"> 1. Bees drink nectar. 2. Nectar is a liquid that flowers make. 3. There is also dust on flowers called pollen. 4. Pollen comes from anthers. 5. Pollen sticks to the bee's body.

Active Engagement:

Read *What Lily Gets From Bee* pages 8-9 and have students practice gathering facts; *think-pair-share* with their partner using their hand/fingers to list facts

- Take time to notice text features on each page, such as headings, pictures, captions (this text also features labels and extra text boxes with questions/activities)

Repeat the process on the next pages if students need more guided practice. If not, move on to independent practice.

Grade 2 Reading Unit 2B: How do I approach informational text?

Independent Practice:

Choose books from the Book Room tied to the Social Studies curriculum for students to read with a partner.

12 copies of each in the Book Room:

- What is culture? (LQ)
- Communities (LL)
- Living in rural communities (LI)
- Living in suburban communities (LI)
- Living in urban communities (LI)
- Community needs: meeting needs and wants in communities (LN)
- Jobs: Making and Helping (LG)
- City Sounds (LG)
- Me on the map (LH)
- On a map (LD)
- Families and Feasts (LI)
- The twelve days of Christmas (LJ)
- Who Were the Pilgrims? (LL)
- Christmas around the world (LN)
- Cultural traditions in India (LO)
- Cultural traditions in China (LO)
- Cultural traditions in Mexico (LO)

+many ebooks on Myon, Epic, RAZ about Christmas in different cultures, community helpers, different holidays/festivals, New Year traditions around the world

***If there is one text that teachers all want a classroom set of 12 copies, we can order for the future.**

Partners read the same book. Remind students to read slowly and thoughtfully by pausing after each page, or paragraph, to gather up facts they learned. They can take turns listing facts, OR they can silently gather facts using their hand/fingers to list them, then share with each other comparing/clarifying what they learned on each page.

Teachers circulate to observe and confer, recording observational notes on page 5 of [Gr2RU2B Data Collection Sheets](#).

End of Lesson Reflection:

Pull the class back together for a *Symphony Share* to name one new fact they learned today. Discuss how much valuable information we have gathered on the topic of books chosen (ie. communities) by reading slowly and thoughtfully.

Teach *Symphony Share* as a new protocol:

- Teacher poses a question or prompt
- Students have think time so they know their answer ahead of time
- Teacher points to each student around the room (mimicked like the conductor of a symphony)
- Students answer in rapid succession until everyone has answered
- Other students need to know *why* they are listening to each other; give purpose of why everyone shares/listens

Day 2: Paying attention to confusions

Say: Yesterday we learned so much more by stopping and thinking about what we were learning. When we read informational text, we expect to get a LOT of information coming at us very quickly. Many readers will slow down when reading as a way to give their brains time to process new information, and also to check for understanding. Sometimes when you *can't* say back what you read, you may be confused and 2nd grade

Grade 2 Reading Unit 2B: How do I approach informational text?

sensational readers should stop and notice when something isn't making sense! If you get to a place that you think, "Huh...what did I just read?" you shouldn't just keep reading; sensational readers know to go back and figure out their confusion.

The first thing you need to do is go back far enough in your rereading to where it didn't make sense. That might be starting at the sentence, or even backing up more sentences! Then, you read each word thinking, "Does this make sense?"

If everything makes sense, then maybe you read too fast or read a word incorrectly.

If something still doesn't make sense, then sensational readers know they have strategies to help them understand. They might:

- Change what they thought they knew (*I used to think... now I know...*)
- Keep reading to see if something is explained later in the text
- Use the text features to see if that explains
- Ask their reading partner what something means
- Put a sticky-note to revisit later on

→ **Add** to the unit anchor chart:

**2nd Grade Sensational Readers of Informational Text
always...**

- ★ Take a sneak peek!
 - Read the title and look at the front cover
 - What topic is written about in this text?
 - Read the back cover
 - What will I be learning about this topic?
 - Read the Table of Contents
 - What do I think this chapter will teach me about?
 - What question might be answered?
- ★ Read with wonder and curiosity!
 - Before you read, think about...
 - What I know for sure
 - What I think I know
 - What I am wondering
 - As you read, think about...
 - I am learning...
 - I used to think... but now I know...
 - Now I am wondering...
- ★ Read the text features!
 - Headings - organize information
 - What do I think this section will be about?
 - What do I already know, think I know, wonder about each heading?
 - Pictures - visualize information
 - What details do I see?
 - What part of the text does each picture match?
 - Captions - give extra information
 - What more am I learning?
- ★ Read slowly and thoughtfully!
 - Stop often and gather facts
 - What is this part teaching me?
 - Check yourself when something feels confusing
 - Notice your confusion
 - Reread that part
 - Revise your thinking (*Does this make sense now?*)

Model/Active Engagement:

Continue reading aloud *What Lily Gets from Bee: And Other Pollination Facts* on page 10-13.

Grade 2 Reading Unit 2B: How do I approach informational text?

Say back what you read for partners to check; if you are accurate, keep reading. If you are confused, use the steps. Model 2-3 possible ways to notice your confusion:

- Change what you thought you knew (*I used to think... now I know...*)
 - *I thought bees ATE the pollen... now I know they drink the nectar and the pollen just sticks to their body.*
- Keep reading to see if something is explained later in the text
 - *Hmm.. how does the pollen travel from flower to flower? (read on) Ohhh, the pollen sticks to bees and bees fly from flower to flower.*
- Use the text features to see if that explains
 - *Oh here I can see what the seedpod (or case) looks like, and what the seeds look like inside!*
- Ask their reading partner what something means
 - *Do you know how new plants grow? (Partner answers: the seeds fall to the ground and...)*
- Put a sticky-note to revisit later on
 - *I'm not sure I understand how plants can pollinate themselves; I'm going to put a sticky note here and come back later.*

Read 1 or 2 more pages; have a few students share what they were confused about and how they clarified their understanding.

Any students that say they aren't confused stay on the carpet so that the teacher can assess their understanding of the text.

Independent Practice:

Students read informational books from their individual baskets/baggies, reading slowly and thoughtfully. Periodically stop students (as a midworkshop share) for students to share any confusions and how they handled their confusion.

Optional- [What Lily Gets From Bee on Epic!](#) - for any students who want to finish this book/can access electronically

Reinforce students can still use their hand/fingers to gather facts (as learned in TP5 Day 1) and/or use sticky notes to jot down their learnings/wonderings (as learned in TP3).

Teachers confer/meet with small groups to continue to assess students, offer feedback, and gather information for further small group work needed. Record observational notes on page 5 of [Gr2RU2B Data Collection Sheets](#).

Exit Ticket:

Students answer the question: What is one thing you can do when you notice you are confused?

*Or this could be used as an "entrance ticket" for tomorrow's lesson

Day 3: Independent Practice/Small Group Work

Use your mini-lesson time to revisit any teaching needed from Day 1-2.

Continue with independent books, book room books, or use these extra informational articles from *Click* magazine:

[Push, Lift, Dig, Dump](#)

[Go Fish](#)

Grade 2 Reading Unit 2B: How do I approach informational text?

Teachers confer/meet with small groups to continue to assess students, offer feedback, and gather information for further small group work needed. Record observational notes on page 5 of [Gr2RU2B Data Collection Sheets](#).

Putting it all together / Celebration

Say: Students you have done a phenomenal job thinking about how to read informational texts. Let's review our chart where we have listed what 2nd Grade Sensational Readers do...

→ Refer to the unit anchor chart to review

Have students think about all the reading skills listed on the chart and *Think-Pair-Share* with their partner:

1. One skill I feel really confident about
2. One skill I still want to work on to get a little better
3. One thing I love about reading informational texts

Celebration Options:

- Students bring in their favorite informational text from home to share
- Reading "camp out" (lights off, mini-flashlights, comfy object from home)
- Read a favorite informational book to a stuffed animal brought in from home
- Share informational book recommendations
- Reflection on something new they have learned about themselves as readers
- Invite a guest reader for an informational read-aloud; have students give them tips on what readers do when they read informational texts
- Take a special trip to the library (ML gives informational book suggestions)
- Mini expert museum: half of the class act as museum "exhibits" and share what they have learned from a particular informational book while the other half of the class visits each "exhibit"; the class then switches roles (or classes buddy up)

Summative Assessment

2 days

Students revisit the same question as the pre-assessment, using [Gr2RU2B Summative Assessment](#) to measure growth; teachers confer with students using the informational books in their book baggies and use the [Gr2RU2B Assessment Checklist](#) to assess student knowledge and ascertain small group instructional needs.

**RESOLUTION OF THE VICTOR CENTRAL SCHOOL DISTRICT,
NEW YORK, ADOPTED OCTOBER 10, 2019, AMENDING A
RESOLUTION HERETOFORE ADOPTED ON SEPTEMBER 30, 2019.**

RESOLVED BY THE BOARD OF EDUCATION OF THE VICTOR CENTRAL
SCHOOL DISTRICT, IN THE COUNTIES OF ONTARIO, MONROE AND WAYNE, NEW
YORK, AS FOLLOWS:

Section (A). Section 2 of the resolution of said District duly adopted by the Board of
Education on September 30, 2019, entitled:

“Resolution of the Victor Central School District, New York, adopted September
30, 2019, calling a Special District Meeting to authorize the expenditure of
moneys for school purposes and the levy of a tax therefor”

is now amended to read as follows:

*Section 2. The business to be acted upon at said Special District Meeting shall be
as stated in the Notice thereof, and the District Clerk is hereby authorized and directed to cause
the Notice of said Special District Meeting to be published (a) one (1) time in “The Rochester
Democrat Chronicle,” and (b) at least four (4) times in both of “The Daily Messenger Post” and
“The Fairport Perinton Post,” two newspapers each having a general circulation within the
District.*

Section (B). This Resolution shall take effect immediately.

Section (C). The amendment of Section 2 of the said September 30, 2019 resolution
set forth in Section A of this resolution shall in no way affect the validity of the liabilities incurred,
obligations issued, or action taken pursuant to said resolution, and all such liabilities incurred,
obligations issued, or action taken shall be deemed to have been incurred, issued or taken pursuant to
said resolution, as so amended. Any and all actions heretofore taken consistent with Section (A)
hereof are hereby ratified, confirmed, and approved.

* * *

The adoption of the foregoing resolution was seconded by Board Member

_____ and duly put to a vote on roll call which resulted as follows:

AYES:

NOES:

The resolution was declared adopted.

VICTOR CENTRAL SCHOOL DISTRICT
Field Trip Request Form

Instructions:

Complete and submit to your building principal three weeks in advance*.

*** Extended trips, out of state, out of country, and/or overnight trip forms must be forwarded to the Superintendent a minimum of one week prior to a scheduled Board of Education meeting AND six months prior to the proposed trip..**

Teacher(s) Initiating Request: STEVE CROWMILLER School: VHS

Course/ Grade Level of students/club for trip: SEAS CLUB (SH 9-12)

Check appropriate type of field trip:

required curricular trip non-required co-curricular extra curricular

Logistics of Trip

Destination (include exact address): STOWE VT

Estimated Number of Students: 25-35 Round Trip Mileage: ≈ 650

Departure: Date 1/10/20 Time 11:15 AM Return: Date 1/12/20 Time _____

Have both the District and building calendars been checked for conflicts, etc. yes no

Estimated Number of Chaperones: Teachers: 3 or 4 Parents: _____ Other: _____

Names of Chaperones will be submitted to the Building Principal for approval prior to the trip.

TO BE DETERMINED

Type of Transportation: CHARTER BUS

Arrangement for meals (if necessary): INCLUDED

Cost:

Estimated Cost Per Student:

Event Fee: Not included

Meals: Not included

Total: \$450.00

Travel: Not included

Other: -

If fundraising is involved, please describe: —

CO-CURRICULAR AND/ EXTRA-CURRICULAR OVERVIEW SHEET
(to be completed by the Lead Teacher for this field trip)

Itinerary (for overnight or extended trips, please attach detailed summary of specifics)

ATTACHED

Will you be requesting this trip again next year? YES NO

1. What does this field trip accomplish that an in-school activity could not?

OUTDOOR ACTIVITY 6hrs away.

2. What pre-field trip activities are you planning to do to complement the field trip?

VICTOR CENTRAL SCHOOL DISTRICT
Field Trip Request Form

Instructions:

Complete and submit to your building principal three weeks in advance*.

* Extended trips, out of state, out of country, and/or overnight trip forms must be forwarded to the Superintendent a minimum of one week prior to a scheduled Board of Education meeting AND six months prior to the proposed trip..

Teacher(s) Initiating Request: Sean Rucker School: High School / Varsity Baseball Coach
Course/ Grade Level of students/club for trip: 11-12th grade

Check appropriate type of field trip:

required curricular trip non-required co-curricular extra curricular

Logistics of Trip

Destination (include exact address): The Ripken Experience
3051 Ripken Way, Myrtle Beach, SC 29577

Estimated Number of Students: 20 Round Trip Mileage: _____

Departure: Date 4/13 Time After School Return: Date 4/13 Time Before School
with parents

Have both the District and building calendars been checked for conflicts, etc. yes no

Estimated Number of Chaperones: Teachers: 2 Parents: ALL Other: _____

Names of Chaperones will be submitted to the Building Principal for approval prior to the trip.

Sean Rucker and Mike Ferreri

Type of Transportation: Parents driving their son ~~only~~ only! ALL

Arrangement for meals (if necessary): Parents + Booster Club

Cost:

Estimated Cost Per Student:

Event Fee: -pd. by Boosters Meals: _____ Total: _____

Travel: _____ Other: _____

If fundraising is involved, please describe: CAR WASH, Concessions.

Curricular/Instructional Plan

Instructional Objectives: Be specific, include outcomes and how you will measure what standards and district curriculum goals it meets.

Activities

Preparation: How will the student be prepared for the trip as an instructional activity:

On trip: What instructional activities will occur on the trip?

Follow-Up: Upon return, what activities will occur to enrich the experience and to determine if the objectives were accomplished?

Provisions for Continuity of School Work

What instructional provisions have been made to help participants keep up with other classes that they will miss?

What specific instructional plans have been made for the any student missing the field trip?

CO-CURRICULAR AND/ EXTRA-CURRICULAR OVERVIEW SHEET
(to be completed by the Lead Teacher for this field trip)

Itinerary (for overnight or extended trips, please attach detailed summary of specifics)

attached for reference

Will you be requesting this trip again next year? YES NO

We have taken this trip 8 times in the last 12 years.

1. What does this field trip accomplish that an in-school activity could not?

*Baseball training at state of the art facility w/out
of state competition and hopefully better weather!*

2. What pre-field trip activities are you planning to do to complement the field trip?

*Parent Survey from last years trip
Parent email in August
Booster Meeting
Parent Meeting*

Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the period of this field trip.

NONE. Trip is during Spring Recess.

TO BE COMPLETED BY THE BUILDING PRINCIPAL

Approved Not Approved

[Signature]
Principal's Signature

9-3-19

Date

Approved Not Approved

[Signature] N/A
Director of Transportation's Signature

9-9-19

Date

Approved Not Approved

K. Swann 9/11/19
Assistant Superintendent's Signature

RECEIVED

SEP 10 2019

Victor Central School
Assoc. Superintendent's Office
Date

VICTOR CENTRAL SCHOOL DISTRICT
Field Trip Request Form

Instructions:

Complete and submit to your building principal three weeks in advance*.

*** Extended trips, out of state, out of country, and/or overnight trip forms must be forwarded to the Superintendent a minimum of one week prior to a scheduled Board of Education meeting AND six months prior to the proposed trip..**

Teacher(s) Initiating Request: Andy Reddout School: Senior High School

Course/ Grade Level of students/club for trip: 9-12 Art Club

Check appropriate type of field trip:

required curricular trip non-required co-curricular extra curricular

Logistics of Trip

Destination (include exact address): Pittsburgh, PA

Estimated Number of Students: ~25 Round Trip Mileage: 600 miles

* Departure: Date April 24, 2020 Time 6:30am Return: Date April 26, 2020 Time 10:30pm

Have both the District and building calendars been checked for conflicts, etc. yes no

Estimated Number of Chaperones: 2 Teachers: 2 Parents: Other:

Names of Chaperones will be submitted to the Building Principal for approval prior to the trip.
 Most likely me and Dave Denner

Type of Transportation: Private bus to and from Pittsburgh

Arrangement for meals (if necessary): Breakfast covered

Cost:

Estimated Cost Per Student: about \$450

Event Fee: Meals: \$100 Total: about

Travel: Other: \$650

If fundraising is involved, please describe:

Curricular/Instructional Plan

Instructional Objectives: Be specific, include outcomes and how you will measure what standards and district curriculum goals it meets.

Art instruction will be provided by Dave Denner and myself. We will make plenty of time for urban sketching as well as sketching in the Carnegie Museums and the Warhol Museum.

Activities

Preparation: How will the student be prepared for the trip as an instructional activity:

We will be preparing in advance covering techniques, tools and other media as well as practicing before our trip. Art Club has some other urban sketching adventures planned for the fall which will aid these students in creating art on this trip

On trip: What instructional activities will occur on the trip?

We will partake in drawing assignments, critiques, and on-site demonstrations. We will have plenty of drawing time in the city as well as in the Warhol Museum, Carengie Natural Histroy Museum and the Carnegie Art Museum

Follow-Up: Upon return, what activities will occur to enrich the experience and to determine if the objectives were accomplished?

Art displayed in the art hall--complete with reflections.

Provisions for Continuity of School Work

What instructional provisions have been made to help participants keep up with other classes that they will miss?

The trip requires the students to miss one day of school since our departure time is set for 6:30am.

What specific instructional plans have been made for the any student missing the field trip?

-NONE-

Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the period of this field trip.

The Friday of the trip Dave and I would need a sub for that whole day.

TO BE COMPLETED BY THE BUILDING PRINCIPAL

Approved

Not Approved



Principal's Signature

9/13/19

Date

Approved

Not Approved



Director of Transportation's Signature

9-16-19

Date

Approved

Not Approved

 9/21/19

Associate Superintendent's Signature

RECEIVED
SEP 17 2019

Victor Central School
Assoc. Superintendent's Office
Date

CO-CURRICULAR AND/ EXTRA-CURRICULAR OVERVIEW SHEET
(to be completed by the Lead Teacher for this field trip)

Itinerary (for overnight or extended trips, please attach detailed summary of specifics)

****See attached****

Will you be requesting this trip again next year? YES NO

1. What does this field trip accomplish that an in-school activity could not?

- A real-world drawing experience with a world-wide focus.
- Drawing and painting "en plein air" in cities as well as museums and galleries.

2. What pre-field trip activities are you planning to do to complement the field trip?

****See attached****

VICTOR CENTRAL SCHOOL DISTRICT
Field Trip Request Form

Instructions:

Complete and submit to your building principal three weeks in advance*.

* Extended trips, out of state, out of country, and/or overnight trip forms must be forwarded to the Superintendent a minimum of one week prior to a scheduled Board of Education meeting AND six months prior to the proposed trip..

Teacher(s) Initiating Request: Shelly Collins School: High School

Course/ Grade Level of students/club for trip: Varsity Softball - Moravia Tournament

Check appropriate type of field trip:

required curricular trip non-required co-curricular extra curricular

Logistics of Trip

Destination (include exact address): Madville Softball Complex 3350 NY-28, Herkimer NY

Estimated Number of Students: 16-18 Round Trip Mileage: 270

Departure: Date 5/1/20 Time 4:00pm Return: Date 5/3/20 Time 6:00pm

Have both the District and building calendars been checked for conflicts, etc. yes no

Estimated Number of Chaperones: Teachers: 3 Parents: 0 Other:

Names of Chaperones will be submitted to the Building Principal for approval prior to the trip.

Darise Dillman and Dave Prong -asst. coaches

Type of Transportation: School bus

Arrangement for meals (if necessary): booster club

Cost:

Estimated Cost Per Student:

Event Fee: _____ Meals: _____ Total: 0

Travel: _____ Other: _____

If fundraising is involved, please describe: booster funded other than the

registration fee

N/A

Curricular/Instructional Plan

Instructional Objectives: Be specific, include outcomes and how you will measure what standards and district curriculum goals it meets.

Activities

Preparation: How will the student be prepared for the trip as an instructional activity:

On trip: What instructional activities will occur on the trip?

Follow-Up: Upon return, what activities will occur to enrich the experience and to determine if the objectives were accomplished?

Provisions for Continuity of School Work

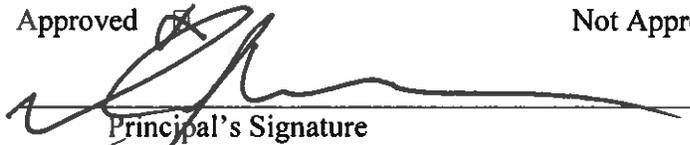
What instructional provisions have been made to help participants keep up with other classes that they will miss?

What specific instructional plans have been made for the any student missing the field trip?

Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the period of this field trip.

TO BE COMPLETED BY THE BUILDING PRINCIPAL

Approved Not Approved


Principal's Signature

9-10-19
Date

Approved Not Approved


Director of Transportation's Signature

9-12-19
Date

Approved Not Approved

K. Swann 9/17/19
Associate Superintendent's Signature

RECEIVED
SEP 17 2019
Victor Central School
Assoc. Superintendent's Office
Date

Date

In case of Emergency:

Special Transportation Request
Please complete in triplicate

Destination: Mudville Softball Complex Hertimer Date of Request 9/10/19

Name of Group Varsity Softball

Name of person supervising on the bus: Shelly Collins

Has this field trip been previously approved under the Filed Trip Regulation? YES NO

Requisitions for special transportation during school hours or other than school hours must be in the hands of the Transportation Department **at least two weeks prior to the trip.**

Date of trip: 5/1/20

Place of Departure: North Wing - High School

Load Time: 4:00 pm Leave Time: 4:00 pm
(Please allow 10 minutes to load)

Hour at which you wish to reach your destination: 8:00 - stopping for dinner in Syracuse

Hour at which you wish to leave your destination: 4:00 pm?

Anticipated time of return:
6:00 pm

Estimated Mileage RT: 270 Number of Students: 16-18

Age group: 7-12 grade Number of Attending Adults: 3

Would you like the bus to stay with the group, or may it return at a different time?
stay

Special arrangement, instructions or comments:
Driver will have own room at hotel

[Signature]
Teacher Signature Principal Signature

Transportation Department Use:

Date Received: _____ Number of Buses: _____

Approval: _____

DECA State Conference

VICTOR CENTRAL SCHOOL DISTRICT Field Trip Request Form

Instructions:

Complete and submit to your building principal three weeks in advance*.

* Extended trips, out of state, out of country, and/or overnight trip forms must be forwarded to the Superintendent a minimum of one week prior to a scheduled Board of Education meeting AND six months prior to the proposed trip..

Teacher(s) Initiating Request: Utz/Cutria School: Senior High

Course/ Grade Level of students/club for trip: 9-12

Check appropriate type of field trip:

required curricular trip non-required co-curricular extra curricular

Logistics of Trip

Destination (include exact address): Riverside Convention Center
123 E. Main St
Rochester, NY 14604

Estimated Number of Students: 50 Round Trip Mileage: 40 miles

Departure: Date 2/26/20 Time 12:30 PM Return: Date 2/28/20 Time 12:00 pm

Have both the District and building calendars been checked for conflicts, etc. yes no

Estimated Number of Chaperones: Teachers: 3 Parents: _____ Other: _____

Names of Chaperones will be submitted to the Building Principal for approval prior to the trip.

Type of Transportation: Bus

Arrangement for meals (if necessary): Part of Conference (per student)
fee

Cost:

Estimated Cost Per Student:

Event Fee: _____ Meals: _____ Total: _____
Travel: _____ Other: _____

If fundraising is involved, please describe: A variety of fundraisers -

Otis Spunkmeyer, Business Sponsors, Chipotle?
Five Guys.

we will actually need to be dropped off at a hotel (walking distance from conv. ctr.). Hotel not

Curricular/Instructional Plan

Instructional Objectives: Be specific, include outcomes and how you will measure what standards and district curriculum goals it meets.

Activities

Preparation: How will the student be prepared for the trip as an instructional activity:

On trip: What instructional activities will occur on the trip?

Follow-Up: Upon return, what activities will occur to enrich the experience and to determine if the objectives were accomplished?

Provisions for Continuity of School Work

What instructional provisions have been made to help participants keep up with other classes that they will miss?

What specific instructional plans have been made for the any student missing the field trip?

Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the period of this field trip.

Utz, Cynthia? Thompson will be attending the conference with Mr. Students. Coverage will be needed Wed. afternoon, Thurs? Fri.

TO BE COMPLETED BY THE BUILDING PRINCIPAL

Approved

Not Approved



Principal's Signature

9/12/19

Date

Approved

Not Approved



Director of Transportation's Signature

9-16-19

Date

Approved

Not Approved

K. Swann 9/17/19

Associate Superintendent's Signature

RECEIVED

SEP 17 2019

Victor Central School
Assoc. Superintendent's Office
Date

CO-CURRICULAR AND/ EXTRA-CURRICULAR OVERVIEW SHEET
(to be completed by the Lead Teacher for this field trip)

Itinerary (for overnight or extended trips, please attach detailed summary of specifics)

Agenda attached from 2019 state
Conference

Will you be requesting this trip again next year? YES [] NO

1. What does this field trip accomplish that an in-school activity could not?

Outstanding opportunity for Region 10 DECA
finalists to compete at the state level. Over
2,000 regional finalists compete at the state
conference to earn an opportunity to attend
the national conference.

2. What pre-field trip activities are you planning to do to complement the field trip?

We hold weekly meetings, mock
role play practice sessions?
continually update our website
with training materials

DECA Nationals

VICTOR CENTRAL SCHOOL DISTRICT Field Trip Request Form

Instructions:

Complete and submit to your building principal three weeks in advance*.

* Extended trips, out of state, out of country, and/or overnight trip forms must be forwarded to the Superintendent a minimum of one week prior to a scheduled Board of Education meeting AND six months prior to the proposed trip..

Teacher(s) Initiating Request: Saultz School: Senior High

Course/ Grade Level of students/club for trip: 9-12

Check appropriate type of field trip: ICDC - International Career Development Conference
 required curricular trip non-required co-curricular extra curricular

Logistics of Trip

Destination (include exact address): Nashville, TN

Estimated Number of Students: 10 Round Trip Mileage: 1400 miles

Departure: Date 4/29/20 Time 8:00 AM Return: Date 5/3/20 Time 4:00 pm

I have both the District and building calendars been checked for conflicts, etc. yes no

Estimated Number of Chaperones: Teachers: 2 Parents: Other:

Names of Chaperones will be submitted to the Building Principal for approval prior to the trip.

Type of Transportation: Bus to Airport / Plane to Nashville, TN

Arrangement for meals (if necessary): Students responsible for meals

Cost:

Estimated Cost Per Student: _____

Event Fee: _____

Travel: _____

Meals: _____

Other: _____

Total: _____

If fundraising is involved, please describe:

Variety of fundraising efforts - Otis Spunkmeyer, Business Sponsors

Curricular/Instructional Plan

Instructional Objectives: Be specific, include outcomes and how you will measure what standards and district curriculum goals it meets.

Activities

Preparation: How will the student be prepared for the trip as an instructional activity:

On trip: What instructional activities will occur on the trip?

Follow-Up: Upon return, what activities will occur to enrich the experience and to determine if the objectives were accomplished?

Provisions for Continuity of School Work

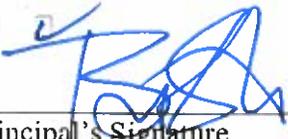
What instructional provisions have been made to help participants keep up with other classes that they will miss?

What specific instructional plans have been made for the any student missing the field trip?

Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the period of this field trip.

TO BE COMPLETED BY THE BUILDING PRINCIPAL

Approved Not Approved


Principal's Signature

9/12/19
Date

Approved Not Approved


Director of Transportation's Signature

9-16-19
Date

Approved Not Approved

K. Swann 9/17/19
Associate Superintendent's Signature

RECEIVED
SEP 17 2019
Victor Central School
Assoc. Superintendent's Office
Date

CO-CURRICULAR AND/ EXTRA-CURRICULAR OVERVIEW SHEET
(to be completed by the Lead Teacher for this field trip)

Itinerary (for overnight or extended trips, please attach detailed summary of specifics)

Agenda from last year is
attached

Will you be requesting this trip again next year? YES [] NO

1. What does this field trip accomplish that an in-school activity could not?
opportunity for our state DECA finalists to compete at the international level. There are over 12,000 students in attendance.

2. What pre-field trip activities are you planning to do to complement the field trip?

We will have multiple practice sessions, we bring in speakers and do mock role plays. The training/preparation for the International Career Development Conference has been going on since mid September.

VICTOR CENTRAL SCHOOL DISTRICT
Field Trip Request Form

Instructions:

Complete and submit to your building principal three weeks in advance*.

* Extended trips, out of state, out of country, and/or overnight trip forms must be forwarded to the Superintendent a minimum of one week prior to a scheduled Board of Education meeting AND six months prior to the proposed trip..

Teacher(s) Initiating Request: ^{Tim Laughlin} Eric Waples School: Victor Senior High School

Course/ Grade Level of students/club for trip: Senior Class of 2020

Check appropriate type of field trip:

required curricular trip non-required co-curricular extra curricular

Logistics of Trip

Destination (include exact address): New York City, New York

Estimated Number of Students: 250 Round Trip Mileage: 690 miles

Departure: Date 3/26/20 Time 1:00 PM Return: Date 3/28/20 Time 9:00 PM

Have both the District and building calendars been checked for conflicts, etc. yes no

Estimated Number of Chaperones: Teachers: 18-20 Parents: _____ Other: _____

Names of Chaperones will be submitted to the Building Principal for approval prior to the trip.

Type of Transportation: Coach Bus

Arrangement for meals (if necessary): ^{itinerary} (See attached forms)

Cost:

Estimated Cost Per Student:

Event Fee: see itinerary

Meals: see itinerary

Total: \$630.00/student

Travel: see itinerary

Other: see itinerary

If fundraising is involved, please describe: n/a

Curricular/Instructional Plan

Instructional Objectives: Be specific, include outcomes and how you will measure what standards and district curriculum goals it meets.

Activities

Preparation: How will the student be prepared for the trip as an instructional activity:

On trip: What instructional activities will occur on the trip?

Follow-Up: Upon return, what activities will occur to enrich the experience and to determine if the objectives were accomplished?

Provisions for Continuity of School Work

What instructional provisions have been made to help participants keep up with other classes that they will miss?

What specific instructional plans have been made for the any student missing the field trip?

Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the period of this field trip.

TO BE COMPLETED BY THE BUILDING PRINCIPAL

Approved Not Approved

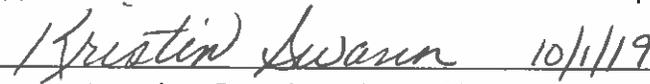

Principal's Signature

9/14/19
Date

Approved Not Approved


Director of Transportation's Signature

9-20-19
Date

Approved Not Approved


Associate Superintendent's Signature

RECEIVED
SEP 25 2019

Victor Central School
Superintendent's Office
Date

In case of Emergency:

Date

Special Transportation Request
Please complete in triplicate

Destination: New York City, New York Date of Request Sept 20/2019

Name of Group Class of 2020

Name of person supervising on the bus: There will be 18-20 chaperones, Eric Waples + Tim Caughlin *Class Advisors are*

Has this field trip been previously approved under the Filed Trip Regulation? YES NO

Requisitions for special transportation during school hours or other than school hours must be in the hands of the Transportation Department **at least two weeks prior to the trip.**

Date of trip: March 26-28, 2020

Place of Departure: Victor Senior High

Load Time: 1:00 PM Leave Time: 1:30 PM
(Please allow 10 minutes to load)

Hour at which you wish to reach your destination: 8:00 PM (3/20/20)

Hour at which you wish to leave your destination: 5:00 PM (3/28/20)

Anticipated time of return: 10:30 PM

Estimated Mileage RT: 690 miles Number of Students: 250

Age group: Seniors (17-18 yrs old) Number of Attending Adults: 20

Would you like the bus to stay with the group, or may it return at a different time?
Yes

Special arrangement, instructions or comments:
Coaches will be provided by the travel company (Cultural Connections, Group Tours Inc.)

Eric Waples
Teacher Signature

[Signature]
Principal Signature

Transportation Department Use:
Date Received: _____ Number of Buses: _____
Approval: _____

CO-CURRICULAR AND/ EXTRA-CURRICULAR OVERVIEW SHEET
(to be completed by the Lead Teacher for this field trip)

Itinerary (for overnight or extended trips, please attach detailed summary of specifics)

itinerary attached

Will you be requesting this trip again next year? YES NO
(The Senior Class Advisors
For the Class of 2021 will)

1. What does this field trip accomplish that an in-school activity could not?

It provides students a chance to see a world class city, rich with cultural and historical sites. It allows them to experience this city with their peers and teachers to enrich their education ~~and~~ and enhance their class community.

2. What pre-field trip activities are you planning to do to complement the field trip?

Hold class meetings a community building activities.

VICTOR CENTRAL SCHOOL DISTRICT
Field Trip Request Form

Instructions:

Complete and submit to your building principal three weeks in advance*.

* Extended trips, out of state, out of country, and/or overnight trip forms must be forwarded to the Superintendent a minimum of one week prior to a scheduled Board of Education meeting AND six months prior to the proposed trip..

Teacher(s) Initiating Request: Heather Page School: High School
Kyli Knickerbocker
Course/ Grade Level of students/club for trip: Student Council

Check appropriate type of field trip:

required curricular trip non-required co-curricular extra curricular

Logistics of Trip

Destination (include exact address): Crown Plaza Lake Placid, 101 Olympic Dr.
Lake Placid, NY 12944
Estimated Number of Students: 10 Round Trip Mileage: 516 miles

Departure: Date 11/24/19 Time 8:00am Return: Date 11/26/19 Time 6pm approx.

Have both the District and building calendars been checked for conflicts, etc. yes no

Estimated Number of Chaperones: Teachers: 2 Parents: Other:
Names of Chaperones will be submitted to the Building Principal for approval prior to the trip.

Type of Transportation: Coach bus - arranging with Canandaigua School District

Arrangement for meals (if necessary): Meals during trip are included in price except lunch on Sunday, lunch on Tuesday.

Cost:

Estimated Cost Per Student:

Event Fee: \$340 Meals: included Total: \$420.00
Travel: \$80 Other:

If fundraising is involved, please describe: Student Council will be paying for half (\$210.00), students will be responsible for the balance.

Curricular/Instructional Plan

Instructional Objectives: Be specific, include outcomes and how you will measure what standards and district curriculum goals it meets.

Increase student leadership through networking with other schools as well as professionals.

Activities

Preparation: How will the student be prepared for the trip as an instructional activity:

We will meet with students and discuss expectations and goals for the conference. Students will present their newly gained leadership skills/ideas to Student Council.

On trip: What instructional activities will occur on the trip?

Student meetings with other students from across NY State.
Advisor meetings to gain knowledge.
Group events.

Follow-Up: Upon return, what activities will occur to enrich the experience and to determine if the objectives were accomplished?

Students attending will present ideas to Student Council/ BCC, to enrich the opportunities within the school.

Provisions for Continuity of School Work

What instructional provisions have been made to help participants keep up with other classes that they will miss?

They will be given time on the bus to and from the conference. There is also quiet time during the conference.

What specific instructional plans have been made for the any student missing the field trip?

It is an optional field trip.

Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the period of this field trip.

N/A

TO BE COMPLETED BY THE BUILDING PRINCIPAL

Approved Not Approved

[Signature]

Principal's Signature

10/2/19

Date

Approved Not Approved

[Signature]

Director of Transportation's Signature

10-3-19

Date

Approved Not Approved

K. Swann 10/3/19

Associate Superintendent's Signature

Date

Date _____

In case of Emergency:

Special Transportation Request
Please complete in triplicate

Destination: _____ Date of Request _____

Name of Group _____

Name of person supervising on the bus: _____

Has this field trip been previously approved under the Filed Trip Regulation? YES NO

Requisitions for special transportation during school hours or other than school hours must be in the hands of the Transportation Department **at least two weeks prior to the trip.**

Date of trip: _____

Place of Departure: _____

Load Time: _____ Leave Time: _____
(Please allow 10 minutes to load)

Hour at which you wish to **reach** your destination: _____

Hour at which you wish to **leave** your destination: _____

Anticipated time of return:

Estimated Mileage RT: _____ Number of Students: _____

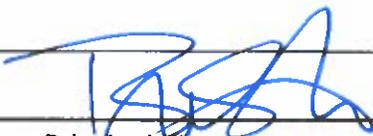
Age group: _____ Number of Attending Adults: _____

Would you like the bus to stay with the group, or may it return at a different time?

Special arrangement, instructions or comments:

Teacher Signature

Principal Signature



Transportation Department Use:

Date Received: _____ Number of Buses: _____

Approval: _____

CO-CURRICULAR AND/ EXTRA-CURRICULAR OVERVIEW SHEET
(to be completed by the Lead Teacher for this field trip)

Itinerary (for overnight or extended trips, please attach detailed summary of specifics)

See attached

Will you be requesting this trip again next year?

YES [] NO

1. What does this field trip accomplish that an in-school activity could not?

Interacting with other students from districts around the state.

2. What pre-field trip activities are you planning to do to complement the field trip?

There will be a meeting to provide students insight to the conference, and discuss their roles/goals for this event.

Special Education Personnel

The Board of Education acknowledges its responsibility to recruit, hire, train and retain highly qualified personnel, as defined in the federal Individuals with Disabilities Education Act (IDEA) and its regulations and in Article 89 of New York State Education law and its regulations, to provide special education programs and services. In addition, the Board is committed to appointing appropriately qualified personnel to the Committee (and subcommittee) on Special Education (CSE) and Committee (and subcommittee) on Preschool Special Education (CPSE).

1. The District will fulfill its obligation with regard to special education personnel by taking measurable steps including, but not limited to the following:
Actively recruit personnel who possess prior experience working with students with disabilities.
2. Solicit resumes from graduates of institutions of higher education that offer programs in special education.
3. Seek candidates for teaching positions who are dually certified, to the extent possible.
4. Verify that every member of the professional staff participates in annual professional performance reviews and professional development plans.
5. Provide appropriate on-going training and professional development to CSE and CPSE members, and other special education program and service providers to continue their awareness of their obligations and responsibilities under the law.

The Superintendent or his/her designee is responsible for verifying that the professional staff is appropriately certified, licensed and trained and that they meet the "highly qualified" standard established in federal and state law. In the event that highly qualified individuals are not available, despite the best efforts of the administration, the Board recognizes its responsibilities to meet the alternative standards established by the State Education Department.

Policy Cross References:

4321 – Programs for Students with Disabilities under the IDEA and New York's Education Law Article 89

9240 – Recruiting and Hiring

9700 – Staff Development

Ref: Individuals with Disabilities Education Act, 20 USC §§1412(a)(14); 1413(a)(3);
34 CFR §§300.156;300.207
Education Law §4410
8 NYCRR §§ 200.2(b); 200.2(b)(3,12)

Districtwide and Statewide Assessments of Students with Disabilities

The Board of Education recognizes the importance of offering access and appropriate testing accommodations to eligible students so that they can participate in assessment programs on an equal basis with their nondisabled peers. Two elements that contribute to an effective assessment program are proper use of accommodations and use of universal design principles in developing and administering tests.

Testing Accommodations

Testing accommodations provide an opportunity for students with disabilities to:

- Participate in the instructional and assessment program;
- Demonstrate their strengths, knowledge and skills without being restricted by their disability; and
- Provide an accurate measure of the standards being assessed so that appropriate instruction and services can be provided.

Testing accommodations are changes made in the administration of the test in order to remove obstacles to the test-taking process that are presented by the disability without changing the constructs being tested. Examples of testing accommodations are: flexibility in the scheduling/timing; flexibility in the setting for the administration of the test; changes in the method of presentation and changes in the method of response. Testing accommodations are neither intended nor permitted to: alter the construct being measured or invalidate the results, provide an unfair advantage for students with disabilities over students taking the test under standard conditions or substitute for knowledge or abilities that the student has not attained.

The Committee on Special Education, the Subcommittee on Special Education or the Committee on Preschool Special Education is responsible for recommending the appropriate test accommodations and including those recommendations on the student's Individualized Education Program (IEP), Individualized Education Services Program (IESP) or Service Plan (SP). If it determined that a student should participate in alternative assessments instead of the standard statewide or districtwide tests, the CSE must indicate the reasons for doing so on the IEP, IESP or SP. The Section 504 Committee will include the appropriate test accommodations as part of the 504 plan.

The recommendations will be reviewed annually by the CSE, CSE subcommittee, CPSE, or Section 504 Committee. The Board acknowledges the importance of integrating the assessment program with the instructional program and, to that end, encourages effective communication among District staff so that implementation is consistent and fair. The goal is to provide effective assessments that allow students to benefit from their educational program.

In some situations, a building principal may authorize the use of testing accommodations in accordance with this policy. Those instances are limited to cases where a regular education student incurs a disability, such as, but not limited to, a broken arm, without sufficient time

for the CSE, CPSE and/or Section 504 Committee to make a recommendation prior to a test. They do not include cases where the student is already being evaluated to determine his or her eligibility for status as a student with a disability. In exercising this authority, the building principal will rely on his or her professional judgment. He or she also may confer with CSE, CPSE and/or Section 504 Committee members.

Universal Design Principles in Districtwide Assessments

The Board of Education recognizes the benefits of using the principles of universal design to provide equal access to districtwide assessments to measure the most accurate performance of all students. The Board directs the Superintendent, in consultation with appropriate school staff, to examine how universal design principles can be incorporated into the District's assessment program, and to facilitate its use to the extent feasible. Any steps taken in this regard will be consistent with this policy and applicable State Education Department policy and/or guidance on the use of universal design principles.

At a minimum, the Superintendent or his/her designee will explore how District assessments can be:

1. Made more usable by students with diverse abilities.
2. Designed to better accommodate a wide range of individual preferences and abilities.
3. Made more understandable.
4. Made to communicate necessary information to students more effectively.
5. Designed to minimize adverse consequences of accidental or unintended actions.
6. Used more efficiently and comfortably and with a minimum of student fatigue.

Policy Cross References:

4321 – Programs for Students with Disabilities under the IDEA and New York's Education Law Article 89

4321.5 – Confidentiality and Access to Individualized Education Programs, Individualized Education Services Programs and Service Plans

5020.3 – Rights of Students with Disabilities under Section 504

Ref: Individuals with Disabilities Education Act (IDEA), 20 USC §§ 1401(35);

1412(a)(16)(E)

34 CFR §§ 300.44

Assistive Technology Act, 29 USC 3002(19)

8 NYCRR §§ 200.1(jjj); 200.2(b)(13,14); 200.4(d)(2)(vi)

VOTING DELEGATES' GUIDE

PROPOSED BYLAW AMENDMENTS
& RESOLUTIONS

for the

2019 ANNUAL BUSINESS MEETING



Please Note:

The proposals contained within this booklet are not the official positions of the New York State School Boards Association (NYSSBA). Rather, these proposals represent items introduced by individual NYSSBA member boards or the NYSSBA Board of Directors for consideration at the 2019 Annual Business Meeting.

Moreover, proposals advanced by the NYSSBA Board of Directors are not the positions of the Board, nor should their advancement be considered endorsement by the NYSSBA Board. Proposals advanced by the Board of Directors are done so because the Board of Directors has identified an issue on which they seek the membership's input.

No individual board, including the NYSSBA Board of Directors, can adopt a formal position statement or change to the Association bylaws. Only a vote of the delegates at the Annual Business Meeting can adopt a formal position statement or change to the bylaws of the Association.

To view NYSSBA's current bylaws and position statements, please see the links below.

[NYSSBA Bylaws](#)

[NYSSBA 2019 Position Statements](#)

TO: School Board Members and Chief School Administrators

FROM: Mark Elledge, Resolutions Committee Chair

DATE: September 27, 2019

This is the report of the recommendations of the Resolutions Committee on proposed resolutions, which will be acted upon by the delegates at the New York State School Boards Association’s Annual Business Meeting on **Saturday, October 26th, 2019 at 8:00 a.m. at the Convention Center, Grand Lilac Ballroom, 1st Floor**

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ANNUAL BUSINESS MEETING
SATURDAY, OCTOBER 26, 8:00 AM.
Convention Center, Grand Lilac Ballroom, 1st Floor

DELEGATE ORIENTATION / ASK THE PARLIAMENTARIAN
FRIDAY, OCTOBER 25, 10:30AM – 11:30AM
Rochester Riverside Hotel, Riverside Ballroom, Mezzanine Level

An orientation for delegates will be led by Jay Worona, NYSSBA’s Deputy Executive Director, General Counsel and Parliamentarian, and Julie M. Marlette, Director of Governmental Relations and Staff Liaison to the Resolutions Committee for the Annual Business Meeting. This meeting will acquaint voting delegates with the Business Meeting process and answer any questions regarding conduct of the meeting.

NYSSBA BOARD OF DIRECTORS

President	WILLIAM MILLER
1 st Vice President	FRED J. LANGSTAFF
2 nd Vice President	PEGGY ZUGIBE
Treasurer	THOMAS NESPECA
Immediate Past President.....	SUSAN BERGTRAUM
Area 1	LINDA R. HOFFMAN
Area 2.....	RODNEY GEORGE
Area 3.....	CHRISTINE SCHNARS
Area 4.....	SANDRA H. RUFFO
Area 5.....	RUSSELL STEWART
Area 6.....	WAYNE ROGERS
Area 7.....	CATHERINE LEWIS
Area 8.....	BRIAN LATOURETTE
Area 9.....	JOHN REDMAN II
Area 10.....	PEGGY ZUGIBE
Area 11.....	ROBERT "B.A." SCHOEN
Area 12.....	FRED LANGSTAFF
Area 13.....	RICHARD CARRANZA
Director, Big 5 School Districts	WILLA POWELL
Director, Caucus of Black School Board Members	MICHAEL JAIME

RESOLUTIONS COMMITTEE

Area 2.....	MARK ELLEDGE
Area 1	JODEE RIORDAN
Area 3.....	THOMAS DEJOE
Area 4.....	JEANNE SHIELDS
Area 5.....	RUSSELL WEHNER
Area 7.....	C. DAVID GAYNOR
Area 8.....	JUDITH BREESE
Area 9.....	JOHN PASICHNYK
Area 10.....	FRANK SCHNECKER
Area 11.....	MICHAEL WEINICK
Area 12.....	MATTHEW CLAREEN
Area 13.....	KATIE JEDRLINIC
Big 5.....	ELIZABETH HALLMARK

**ORDER OF BUSINESS
2019 BUSINESS MEETING**

ORDER OF BUSINESS

- President's Welcome and Comments
- Announcement of a Quorum
- Adoption of Order of Business
- Adoption of Rules of Conduct for the Business Meeting

THE BUSINESS MEETING

- Announcement of Election Results – Areas 1, 3, 5, 7, 9 and 11
- Introduction of Officers and Directors

ELECTION OF OFFICERS

- President
- 1st Vice President
- 2nd Vice President
- Treasurer

PRESENTATIONS

- Comments of the President Elect
- Report of the Executive Director
- Report of the Treasurer

CONSIDERATION OF PROPOSED BYLAW AMENDMENTS AND RESOLUTIONS

- Report of the Resolutions Committee
 - Consideration of Proposed Bylaw Amendments Recommended for Adoption
 - Consideration of Proposed Resolutions Recommended for Adoption
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RECOMMENDED BY THE RESOLUTIONS COMMITTEE FOR ADOPTION**

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**PROPOSED BY-LAW AMENDMENT
RECOMMENDED BY THE RESOLUTIONS COMMITTEE FOR ADOPTION**

PROPOSED BY-LAW AMENDMENT A

Submitted by the *New York State School Boards Association Board of Directors (6/8/19)*

Note: Language struck out (-----) and shaded represents proposed deletions to the existing bylaw and **underlined** language represents proposed additions to the existing bylaw.

- 1 **RESOLVED, that Article 9 of the bylaws of the New York State School Boards Association shall be**
2 **amended to expand membership on the Resolutions Committee to include a representative from the**
3 **New York State Caucus of Black School Board Members.**

ARTICLE 9. COMMITTEES

A. There shall be:

1. An Executive Committee of the board of directors, consisting of not more than eight members of the board of directors established annually by the board at the last meeting of the year of the board. Terms of office for the Executive Committee shall begin on January 1 following the meeting in which such members are chosen and shall continue for one year. The composition of the committee shall be as set forth in board policy. The committee shall have such powers as may be specifically delegated to it by the Board consistent with this paragraph of these Bylaws and the Not-for-Profit Corporation Law. The Board may vest the committee with the authority to:

- a. Approve the Association's participation as amicus in cases of statewide interest to NYSSBA's membership, upon its own initiative or when requested to do so by a member board.
- b. Approve the commencement of litigation on matters of statewide importance in court or before administrative agencies, either upon its own initiative or when requested to do so by any member board, except that lawsuits initiated to collect monies or fees owed to the Association may be authorized by the executive director.
- c. Review matters that are brought to it by the executive director and to act upon such matters as appropriate, except that the committee shall not have the authority to alter or amend any policy established by the Board of Directors.

A majority of the total membership of the committee shall constitute a quorum. Any action taken shall require a majority of the full membership of the committee. It shall meet upon the call of the chair or upon the written request of three members of the committee addressed to the executive director. Such written request shall state the purpose(s) of the meeting and, upon its receipt, the executive director shall issue the call for the meeting. The notices of all meetings shall be sent so as to reach the members of the committee at least five days prior to the proposed meeting.

2. A Resolutions Committee, consisting of one school board member from each Association area, ~~and~~ one member from one of the five large city school boards **and one member from the Caucus of Black School Board Members** appointed by the president at the first meeting of the newly elected board of directors subject

to confirmation by the board. The committee shall review, but may not amend, resolutions and Bylaw amendments submitted to it by any member board or the Board of Directors.

Proposed resolutions or bylaw amendments must reach the Association office before the close of business on a date set annually by the board. Such due date shall not be later than August 1 or the Monday following August 1 if this date falls on a Saturday or a Sunday immediately preceding the annual meeting. Each resolution shall consist of a single "resolved" clause without "whereas" clauses, and shall address only one subject. A brief rationale statement may be included with each resolution or proposed Bylaw amendment.

The Resolutions Committee shall present a report of its recommendations to NYSSBA membership in a printed document for action at the annual business meeting. A resolution adopted at an annual meeting shall remain in effect and shall be part of NYSSBA's active program for five years, unless sooner rescinded, reaffirmed, implemented or enacted.

3. Other committees as the Board of Directors determines; the members of such committees to be appointed by the president, subject to confirmation by the Board of Directors; and such committees shall report at such times and at such places as the Board of Directors may determine.

B. At the request of the president, any committee appointed by the Board of Directors may meet by means of a telephone conference or similar communication permitted by the Not-for-Profit Corporation Law. Notice of such meeting shall be given to members of the committee at least 24 hours prior to such meeting.

RATIONALE

Pursuant to Article 9 of the bylaws, the Resolutions Committee currently consists of members appointed from each area and a member from the Big 5 City School Districts. As the Caucus of Black School Board Members now also has a voting seat on the Board of Directors, representation by this group is also important for the work of the Resolutions Committee.

PROPOSED RESOLUTIONS
RECOMMENDED BY THE RESOLUTIONS COMMITTEE FOR ADOPTION

PROPOSED RESOLUTION 1

Submitted by *the New York State School Boards Association Board of Directors (6/8/19)*

- 1 **RESOLVED**, that the New York State School Boards Association take a leadership role in encouraging
2 school boards to develop successful strategies for integrating respect for differences into the educational
3 experience. In carrying out this mission, NYSSBA shall encourage school boards to:
- 4 • Ensure that the importance of acceptance of others who are unique and different because of
5 racial, ethnic, gender, sexual orientation, gender identity, disability status or religious differences
6 is part of the curriculum.
 - 7 • Invite discussion among students, parents, staff and the community about how hatred and
8 bigotry based on race, ethnicity, gender, sexual orientation, gender identity, disability status and
9 religion endanger the pluralistic and diversity principles for which this nation stands.
 - 10 • Involve students, parents, staff and the community in developing and supporting educational
11 practices which invite understanding and acceptance of others' differences and which aim to
12 eradicate hatred and bigotry.

RATIONALE

NYSSBA has had a similar position statement on the books for ten years. Over the last decade, NYSSBA has sought to support members as they support their communities to understand our differences and how those differences impact our relationships with one another. Despite our efforts, misunderstandings and intolerance continue to increase divisions in our communities and educational system. New York State must lead the nation in ensuring that respect for diversity is integrated into the public education system. In an increasingly diverse state, it is critical that NYSSBA remain committed to supporting our districts in this important work.

PROPOSED RESOLUTION 2

Submitted by *the New York State School Boards Association Board of Directors (6/8/19)*

- 1 **RESOLVED**, that the New York State School Boards Association support the full restoration of state
2 and local tax (SALT) deductibility.

RATIONALE

In late 2017, the Tax Cuts and Jobs Act was signed into law. This federal tax code change included a number of provisions, notably a new cap on the federal income tax deductibility of state and local taxes (SALT) of \$10,000. Designed as a way to fund the tax cut, the new cap disproportionately impacts higher tax states like New York.

Historically, the federal government has recognized the predominance of the lowest level of taxation. State and local taxes, including school property taxes, have been fully deductible for federal taxpayers, effectively preventing double taxation. The SALT cap now levies against any state and local taxes over \$10,000.

This new cap negatively impacts school taxpayers, particularly in high tax areas of the state. In the past, full deductibility of SALT lessened the impact of school property taxes. Every additional dollar in school property taxes could increase the offset of a taxpayer's federal income tax liability. The new cap places a greater burden on school districts as they must now consider additional financial constraints amongst their taxpayers. In addition, school districts represent the only level of government that requires direct voter approval of budgets. This means any frustration from voters regarding levels of taxation – whether directed at the federal, state or local governments – can only be expressed through the school budget vote.

Full deductibility of SALT treated taxpayers in all states equally. The federal government should reverse this unnecessary financial burden on school districts and taxpayers by repealing the \$10,000 SALT cap.

PROPOSED RESOLUTION 3

Submitted by the *New York State School Boards Association Board of Directors (6/8/19)*

- 1 **RESOLVED, that the New York State School Boards Association support proposals to require the state**
2 **to fund all state-mandated school meal programs and practices.**

RATIONALE

New York State school districts serve more than 250 million lunches, as well as millions of breakfasts, to students across all demographics and needs each year.

Any new requirement enacted by the state comes with added costs for school districts. State reimbursement rates for school meals are low – as low as 6 cents for free and paid lunches – and school meal programs struggle to simply break even. School meal programs often must be supplemented by the general fund budget.

In 2018, New York State adopted a number of new school meal requirements as part of the state budget. These include a mandate that all districts provide students with regular meals regardless of ability to pay and with limited ability to contact parents for meal payments. In addition, any districts with at least 70% of students eligible for free and reduced-price lunch are required to offer all students with breakfast after the school day has begun. While some limited state funds were allocated as part of the new breakfast requirement, no funding was provided to actually implement these programs on an ongoing basis.

If the state believes that these practices are important, the state should support them by fully funding all state-mandated school meal programs and practices.

PROPOSED RESOLUTION 4

Submitted by the *New York State School Boards Association Board of Directors (6/8/19)*

- 1 **RESOLVED, that the New York State School Boards Association support proposals to allow boards of**
2 **education to determine if their buildings will be used as polling places for all elections.**

RATIONALE

Currently, if a school building is selected as a polling location by the county board of elections, the district has no recourse and must open its buildings' doors to the public on assigned election days. In addition, most school districts are required to hold board elections and budget votes in school buildings.

While allowing voters access to schools on certain days may be welcomed by some school districts and their communities, other school leaders have identified concerns over safety and academic disruption and have expressed desires to move polling away from students.

At a time when school districts are continually the targets of violent incidents, many districts across the state have invested in varied security enhancements, including the hardening of doors and windows. They have also adopted policies that limit access to school buildings. Such policies may include keeping doors locked and requiring identification and escorts to enter buildings while school is in session. On election days, those procedures must be suspended, and this can allow unfettered access to buildings and students.

Recent changes in state law have made the need to address this issue more immediate. For instance, the adoption of early voting means that the number of days in which a school building may be designated as a polling place is exponentially increased. Moreover, the merging of the state and federal primary days into a single merged primary in June often falls in the midst of the Regents exams.

Some groups have suggested that the way to address these safety concerns is to have schools close so their buildings can be used for voting. However, between the general elections, primary elections, special elections, school board elections and budget votes, bond votes and now early voting, the potential exists for a building to be used for voting many days throughout the year. If schools were to close for all of them, it would make it nearly impossible for districts to be open the required 180 days to receive a full state aid award; and closing on a required Regents exam day is not an option.

Keeping our students and staff safe is a top priority for district leaders. Allowing districts to determine if they can safely accommodate voting in their buildings is an important component of safety planning.

PROPOSED RESOLUTION 5

Submitted by the *New York State School Boards Association Board of Directors (6/8/19)*

- 1 **RESOLVED, that the New York State School Boards Association shall create a task force to study**
- 2 **current requirements, costs, trends and other aspects of the special education system and make**
- 3 **recommendations for the future of special education delivery in New York.**

RATIONALE

School districts spend billions of dollars each year on special education services and costs have increased by more than 30% over the past decade. Much of this increase is driven by the fact that special education enrollment has grown in recent years, while overall enrollment has declined. In 2017-18, 462,000 public school students were categorized as receiving special education services, representing a 16% increase since 2012-13. Approximately 18% of all public school students in New York qualify as students with disabilities.

Both the state and federal governments have significant mandates on the way that students with disabilities are educated; however, local school districts are required to absorb the overwhelming majority of the expenses associated with the services these students need. The state and federal budgets do offset some costs, but state reimbursement is limited only to a portion of the expenses related to “high cost” students, which is defined as student-specific expenditures that run at least three times greater than average district per pupil costs.

The federal government, through the Individuals with Disabilities Education Act (IDEA), requires states and school districts to provide certain services to students with disabilities. New York State has placed numerous additional requirements for special education services on school districts, effectively capturing more students at greater costs.

While an influx of resources could help offset these costs, that offset is not a real solution. Steps must be taken to address the underlying cost drivers that are pushing the cost of special education upward. Districts do not want to deny students the services that they require, under their constitutionally protected right to an education. But we have an obligation to students and families, who are also taxpayers, to ensure that all the current requirements are still met, and that those services are permitted to be delivered in the most efficient way possible.

PROPOSED RESOLUTION 6

Submitted by the *New York State School Boards Association Board of Directors (6/8/19)*

- 1 **RESOLVED, that the New York State School Boards Association support legislation that would require**
- 2 **the independent hearing officer in a 3020-a hearing to accept the penalty sought by the district if there**
- 3 **is a finding of guilt.**

RATIONALE

Under current law, tenured teachers and administrators may only be disciplined under the provisions of the Education Law. These provisions establish extensive administrative hearing procedures that must be followed before a school district can take any disciplinary action against any such tenured staff. One such procedure is the appointment of an independent hearing officer, who is mutually agreed upon by both the school district and the employee, or in rare cases, the Commissioner of Education.

It is the responsibility of the officer to preside over the hearing and ultimately determine whether the teacher is guilty or innocent of each charge and what penalty or action, if any, may be taken by the board. Penalties can include, but are not limited to, a written reprimand, monetary fine and suspension without pay or dismissal.

When filing the charges, the district also indicates what discipline or action it seeks if there is a finding of guilt. If there is a finding of guilt on any or all of the charges, the hearing officer is required to give serious consideration to the disciplinary action requested by the employing school board, but they are not required to impose it. This can lead to unsatisfactory outcomes in some cases, and uneven outcomes for identical infractions in others.

As employers, school districts have to meet a very high standard of due process before they are permitted to engage in any disciplinary action against their tenured employees. Once they have expended the time and expense to prove their case, they should be given the same rights as any other employer to move forward with disciplining their employees in the manner they choose, and in a way that establishes a clear standard that can be uniformly and fairly applied across the district.

PROPOSED RESOLUTION 7

Submitted by the *New York State School Boards Association Board of Directors (6/8/19)*

- 1 **RESOLVED, that the New York State School Boards Association support the requirement that local**
2 **school districts continue to make determinations as to the substantial equivalency of education delivered**
3 **in nonpublic schools.**

RATIONALE

Current law requires that students in nonpublic schools receive substantially equivalent instruction to those in public schools. Substantial equivalency means a program is comparable in content and educational experience but may differ in method of delivery and format. Local public school officials have the responsibility to assess the education received by all students, including those attending nonpublic schools within their districts' boundaries.

If a family chooses not to access that education through their district schools, the Board respects that choice. However, local boards of education welcome their role and responsibility in this process to ensure that the choice made results in placing children in an educational environment that gives them the education to which they are entitled, which will result in their having the knowledge and skills they need to be successful in their life after school.

Boards of education are responsible for all of the students their districts. The district is responsible for ensuring that all students are not truant, and are enrolled and attending school somewhere that is providing them with the education to which they are entitled and required to participate in from age 6 to 16.

PROPOSED RESOLUTION 8

Submitted by the *New York State School Boards Association Board of Directors (6/8/19)*

- 1 **RESOLVED, that the New York State School Boards Association oppose legislative curriculum**
2 **mandates.**

RATIONALE

In New York State, the responsibility to establish curriculum is vested with local school districts. While that curriculum needs to align with the state learning standards, set by the State Education Department (SED), leaving curriculum decisions at the local level ensures that the community has input on how those standards are implemented and that the process is nimble enough to respond to changing circumstances.

Increasingly however, legislative proposals are being advanced that would take that authority away from state and local education policymakers, and instead supplant the politics and judgment of the legislature over that of SED and local boards of education.

Legislative curriculum mandates, adopted piecemeal and in a highly politicized environment, do not consider existing requirements or instruction. Once adopted, they generally remain unchanged even as the rest of standards and curriculum change around them. To ensure that determinations are made that are timely, responsive and appropriate, that decision-making must remain at the local level, overseen by local boards of education.

PROPOSED RESOLUTION 9

Submitted by the *New York State School Boards Association Board of Directors (6/8/19)*

- 1 **RESOLVED, that the New York State School Boards Association support proposals to authorize**
2 **municipalities to install speed zone cameras in school zones.**

RATIONALE

School zones are special speed zones in which a lower speed limit is in place for an area based on proximity to a school. Speed zone cameras are installed to improve the safety of students, faculty and community members. Higher vehicle speeds are associated with a greater likelihood of pedestrian crashes and serious pedestrian injury. The Governor recently signed legislation authorizing the expansion of the New York City school speed zone camera program and the legislature passed a bill authorizing a pilot program in Buffalo, NY.

A 1999 National Highway Traffic Safety Administration study found that 5 percent of pedestrians are fatally injured when struck by a vehicle traveling at 20 mph or less. This compares with fatality rates of 40, 80, and nearly 100 percent when the pedestrian is struck at 30, 40, and 50 mph or more.

While some districts have been able to work with municipalities to establish these reduced speed zones, that authority does not exist statewide. All municipalities should have the authority to do so.

PROPOSED RESOLUTION 10

Submitted by the *Orange—Ulster BOCES Board (6/17/19)* Endorsed by: *Greenwood Lake Union Free School Board, Cornwall School Board and Marlboro School Board*

- 1 **RESOLVED, that the New York State School Boards Association support legislation to eliminate the**
2 **limit on BOCES District Superintendent compensation.**

RATIONALE

Recent legislation has increased the District Superintendent's salary cap to 98% of the 2013-2014 Commissioner of Education's salary, raising it in 6% increments over the next two years to approximately \$208,000. After four

years, the salary cap will still be less than most component Superintendent’s salaries in many areas of the state. However, many believe this legislation has resolved the issue.

In order to retain and recruit competent leaders for BOCES statewide, it is essential to raise the cap and allow BOCES boards the same flexibility to compensate District Superintendents according to regional superintendent salary levels.

PROPOSED RESOLUTION 11

Submitted by the *Hewlett-Woodmere School Board (6/20/19)*

- 1 **RESOLVED, that the New York State School Boards Association support requiring notification to**
- 2 **districts by the courts of restraining orders prohibiting contact with or between students enrolled in the**
- 3 **district and the parents, or those in parental relation to students.**

RATIONALE

Schools have the legal responsibility to keep students safe while they are at school. It's crucial for schools to enforce court-ordered protective orders for the safety of all students and staff who could be harmed. Absent effective and timely communication, a school's ability to enforce these orders is lessened. The provision of notice to districts via automated means would allow for timely notification, and proof that the courts played an active role in providing for the protection they deemed necessary when issuing the order. The historical reliance on notification via the parent, or person in parental relation, places an additional burden and stressor on the party that is already aggrieved. The utilization of easily available technologies that allow for the sharing of sensitive information in a secure manner would enable the courts to address this concern and better allow districts to fulfill their legal responsibilities.

PROPOSED RESOLUTION 12

Submitted by the *Albany School Board (6/20/19)*

- 1 **RESOLVED, that the New York State School Boards Association support legislation that will expand**
- 2 **the definition of Child Safety Zones in the Education Law of New York State by adding criteria that**
- 3 **pertains to neighborhoods with high crime rates or with deteriorating vacant buildings that create safety**
- 4 **hazards.**

RATIONALE

Currently, New York State Education Law and State Education Department Transportation Regulations provide limited criteria for the establishment of Child Safety Zones. These limited criteria do not take into account critical safety conditions many students who are not eligible for transportation are required to walk through in

neighborhoods with high crime rates or with deteriorating vacant buildings that create safety hazards. Current Education Law and Transportation Regulations do not take these factors into account in the consideration of Child Safety Zones. Expanding the definition of Child Safety Zones in Education Law and Transportation Regulations will provide equity for all students statewide in having the opportunity to get to and from school safely each day no matter the character of the communities in which they reside. This also will allow school districts to receive reimbursement, with the required voter approval, for an expanded definition of Child Safety Zones, enabling districts to keep students safe while also minimizing the local tax impact.

PROPOSED RESOLUTION 13

Submitted by the *Freeport School Board (7/5/19)*

- 1 **RESOLVED, that the New York State School Boards Association support legislative action in the**
- 2 **regulation of vapor products including consumption, manufacturing, distribution and advertisement.**
- 3

RATIONALE

Vaping, or E-cigarette use, among teens has risen dramatically in recent years increasing among high school students by 900 percent from 2011 to 2015. Considered an epidemic by the FDA, school districts are working to find effective ways to discourage vaping and educate students and their parents on the dangers of vaping. Advertising that portrays vaping in a positive light and the flavors, such as bubble gum, mango, coconut, cotton candy, etc. is enticing to youth.

It is important to remember that e-cigarettes were devised to deliver nicotine in a different mode. Although e-cigarettes were developed in part to help adult smokers cut their tobacco-use and to provide a "healthier" alternative, no study has yet been conducted that can provide information on the long-term effects of e-cigarette use. However, vaping has been linked to nausea, eye irritation, vomiting and serious side effects such as "popcorn lung", seizures and cancer. Most types of e-cigarettes, including the most popular brand Juul, contain nicotine. One Juul pod contains roughly the same amount of nicotine found in 20 cigarettes (or one pack). Nicotine is highly addictive and can cause brain changes leading to compulsive use of e-cigarettes. Adolescents are particularly vulnerable to the adverse effects of nicotine because their brains are still developing. Teenagers who vape are at a higher risk of smoking tobacco cigarettes compared to non-users. Over 30 percent of adolescents who vaped started smoking traditional tobacco cigarettes within six months.

Since vaping devices are small and can resemble flash drives or pens, there has been an increase of students who vape within the confines of the school buildings. Districts have taken to installing detectors in school bathrooms to try to find students who are vaping. In addition to ensuring students are properly educated about the dangers of vaping, districts have to reconsider consequences associated with vaping to discourage student use.

The epidemic of vaping has reached our schools and it is incumbent on districts to work quickly to ensure the future health of our students. NYSSBA should support legislation that will regulate the manufacturing, distribution, age allowance and marketing of vaping products.

PROPOSED RESOLUTION 14

Submitted by *the Freeport School Board (7/5/19)*

- 1 **RESOLVED, that the New York State School Boards Association support federal and state legislative**
- 2 **and regulatory action in addressing the educational and fiscal needs attendant to the increase of**
- 3 **unaccompanied minors into New York State.**

RATIONALE

Beginning in 2014, the Federal government has placed unaccompanied minors in New York State. School districts are tasked with providing not only a free and appropriate public education, but to meet the growing mandates of the Part 154 regulations creating both educational and fiscal challenges. Many of these students are considered SIFE (Significant Interruptions in Formal Education) requiring further supports in order to properly instruct them. Further pressures are placed on districts that already have large numbers of ENL students who must allocate their instructional and fiscal resources accordingly.

Additionally, the revisions to the Part 154 mandates regarding evaluations, appropriate instruction, parent involvement, staffing and timelines created another underfunded mandate that impacted resources. The needs of these students, aside from instructional, include the mental health and well-being of our unaccompanied minors, many of whom have experienced trauma, can be significant. The Every Student Succeeds Act specifically looks at data and accountability from the ENL subgroup. The high stakes attached to the four-year graduation rate can have unanticipated and undesirable consequences because these students are more likely than their peers to graduate after a fifth or sixth year. There could be an impact on a district’s graduation rate and standing based on this.

Districts are doing their utmost to provide unaccompanied minors with the appropriate level of education, the cost of educating and supporting these students can place unplanned for burdens on educational and fiscal resources. Despite the federal and state mandates regarding the education of unaccompanied minors, there continues to be little fiscal and instructional mandate relief for school districts. NYSSBA should support federal and state and regulatory action in addressing the educational and fiscal services required for the proper and equitable instruction of unaccompanied minor students.

PROPOSED RESOLUTION 15

Submitted by the *Wilson School Board (7/10/19)*

- 1 **RESOLVED, that the New York State School Boards Association seek to initiate legislation at the state**
2 **or federal level that would provide for regulations to identify proper practices and enforce sanctions for**
3 **improper practices related to the participation of parent advocates at Committee on Special Education**
4 **meetings and hearings.**

RATIONALE

Parent advocates play a vital function in mediating and solving issues between school districts and parents. In fact, federal law guarantees the rights of a parent of a student with a disability to have advocates attend and participate in the IEP process. Under 20 U.S.C. §1414(d)(1)(B)(vi), the IEP team may include "individuals who have knowledge or special expertise regarding the child" at the discretion of "the parent or the agency." A parent advocate creates, provides, and coordinates services and activities with families and communities that foster strength, healthy living, and overall well-being.

Every parent deserves to have an advocate if that is what they see fit. However, an advocate must be held accountable for his/her conduct. A School Code of Conduct is not enough.

PROPOSED RESOLUTION 16

Submitted by the *Kenmore-Town of Tonawanda School Board (7/11/19)*

- 1 **RESOLVED, that the New York State School Boards Association urge the Commissioner of Education**
2 **to increase the maximum age of participation in inclusion sports for alternately assessed students.**

RATIONALE

School Districts across the State are striving to provide meaningful educational and extracurricular opportunities for students of all abilities. Part 200 of the Commissioner's Regulation stipulates that: "Each board of education or board of trustees shall adopt written policy that establishes administrative practices and procedures: (1) to ensure that students with disabilities residing in the district have the opportunity to participate in school district programs, to the maximum extent appropriate to the needs of the student including nonacademic and extracurricular programs and activities, which are available to all other students enrolled in the public schools of the district, which may include counseling services, athletics, transportation, health services, recreational activities, special interest groups or clubs sponsored by the school district, referrals to agencies that provide assistance to individuals with disabilities and employment of students, including both employment by the school district and assistance in making outside employment available." The New York State Public High School Athletic Association (NYSPHSAA) has partnered with Special Olympics of New York to provide inclusive sports opportunities for students with disabilities through Project Unify.

Many districts have begun to offer Unified Sports opportunities for alternately assessed students through this program. The Commissioner's Regulation 135.4(c)(7)(ii)(b)(1) currently provides for a waiver process to allow a student with a disability (as defined in section 4401 of the Education Law) to continue participation beyond the age or four-year limitation for interscholastic athletics to age nineteen. Under the New York State Commission of Education's Part 200 regulations, students with disabilities defined in Section 4401 of the Education Law may remain in high school as they are eligible for a free and appropriate public education (FAPE) until the end of the school year in which he/she turns 21 years of age. The current system makes these students ineligible for participation in inclusive athletics such as Unified Sports after age 19 due to State Education Department Age and Duration of Competition rule. The NYSPHSAA is advocating for a medical waiver for the age/duration of competition rule for a very specific student population that participates in Unified Sports through NYSPHAA. They are urging the Commissioner to recognize the age and duration of these students, and their ability to play, should be in line with their overall development and overall timeline NYSED has already allowed them to complete their education.

It is imperative that NYSSBA also encourages the Commissioner to rule in favor of supporting a continuation of participation in inclusion sports for alternately assessed students throughout their eligibility for FAPE as defined by the Commissioner's Regulations. We also call upon the Commissioner to complete this ruling prior to the start of the NYSPHSAA winter sports season for the 2019- 2020 school year.

PROPOSED RESOLUTION 17

Submitted by the *Kenmore-Town of Tonawanda School Board (7/11/19)*

- 1 **RESOLVED, that the New York State School Boards Association support reducing the flexibility**
2 **provided to charter schools for hiring teachers without a valid New York State teaching certificate.**

RATIONALE

Current Education Law 2854(3)(a-1) permits charter schools to hire certain numbers of uncertified teachers:

- (a) with at least three years of elementary, middle or secondary school classroom teaching experience
- (b) tenured or tenure track college faculty
- (c) individuals with two years of satisfactory experience through Teach for America
- (d) individuals who possess exceptional business, professional, artistic, athletic or military experience.

Such uncertified teachers with a bachelor's degree can enroll in a Transitional B program. Those with a graduate degree can enroll in a Transitional C program. Legislation allows a maximum of five teachers per charter school (the 30%/5 exemption rule) to teach without holding any teaching certificate.

Limitations should be placed on the above array of exceptions, exemptions and waivers for hiring certified teachers. By reducing the number of waivers, exemptions and exceptions for hiring charter school teachers

without certification, a more rigorously-trained and professionally-prepared charter school faculty would benefit the performance of charter school students and be a step toward charter schools truly earning their "public" designation.

PROPOSED RESOLUTION 18

Submitted by the *Washingtonville School Board (7/19/19)*

- 1 **RESOLVED, that the New York State School Boards Association support legislation that would increase**
- 2 **the penalties against any business that sells vaping products to or adult purchasing vaping products for**
- 3 **any person who is under age.**

RATIONALE

The vaping epidemic is of concern to every school district across the state. The health repercussions are only now beginning to come to light. Nicotine is a highly addictive drug. It is unconscionable that businesses are selling products to America's youth without at least having to abide by the same rules as selling tobacco or alcohol. It is equally distressing that an adult would purchase these products for a minor.

PROPOSED RESOLUTION 19

Submitted by the *Webutuck School Board (7/19/19)*

- 1 **RESOLVED that the New York State School Boards Association produce, and widely recommend the**
- 2 **adoption of a sample board policy stating that members who have been newly elected to serve as officers**
- 3 **will participate in at least one accredited officer training.**

RATIONALE

While the president and vice-president of a board of education do not have any more power than the other members, they do have more responsibilities. No board members enter into an officer's position knowing everything necessary to be an effective board leader. Informal mentoring may take place, which can be very helpful. However, this process may also help to perpetuate bad procedural habits as well. A formal training for all incoming officerswhether it be free (online?) or have a cost attached, through NYSSBA or some other appropriate resource.... would help to make clear proper procedures and give proper direction for boards to function well. Officer training will provide an introduction to all the components of such positions, and is intended to help these members better serve their board.

An officer's training course might include information or training in the dynamics of running a successful BOE meeting....including Parliamentary procedure. It might also present a clear explanation and understanding of the officers' roles in the overall functioning of the school board. Some things that officers need to know include the

importance of making a BOE calendar made up of necessary BOE tasks. These necessary tasks include policy review, productive committee work, superintendent evaluations, board self-evaluations, board retreats, visitations to district buildings and student events, working to build good relations with the community, etc. Of course the officers do not have to actually carry out these tasks on their own. But they do have to serve as coordinators in making sure that they all get done.

If boards adopt a policy requiring their newly elected board officers to take part in a formal officer training, then boards throughout the state will be much more likely to avoid procedural problems, and function a lot more effectively and productively than if they don't.

PROPOSED RESOLUTION 20

Submitted by the *Webutuck School Board* (7/19/19)

- 1 **RESOLVED, that the New York State School Boards Association produce, and widely recommend the**
- 2 **adoption of a sample board policy stating that all Board of Education members will, each year, participate**
- 3 **in at least one new training which has been approved by that Board.**

RATIONALE

There are many facets to board service that need to be learned by newly elected board members. Becoming a fully contributing board of education member takes a fair amount of training and experience. The required courses, "Essentials of School Board Governance" and "Fiscal Oversight Fundamentals" are essential in what they provide, and include more information than often can be remembered. The value of what one learns in these sessions becomes more and more apparent during one's time of service on a board. Over time, other things become apparent as well. Like the fact that as a new board member, they don't know what they don't know. Soon, though, they become very aware of what they don't know, and realize that they need to learn it. (One could easily argue that this challenge remains to be true throughout the entire tenure of one's service on a board.) Trainings address this very common situation.

It is also very common for any institution (including BOBs) to become set in its ways. The world of education and the role of Boards of Education within it are always changing, or at least shifting. New ways to better serve students, faculty and the overall community are always being developed. Trainings...whether they be free (online?) or carry a cost, sponsored by NYSSBA or some other institution the board finds acceptable...provide a plethora of new and valuable ideas. New ways of saving on costs, developing better superintendent evaluations, developing healthy and productive relationships with the community, understanding unions, carrying out productive committee structures and functions, etc. could all be extremely valuable to a BOB, and therefore to an entire school district and its taxpayers.

There is an infinite number of ideas that can be brought to a board table that will benefit the rookie board members, the veteran board members, and the board overall. Staying informed and abreast of current information and practices is vitally important to the success of a board of education, and should be systematically practiced by a board expecting each member to participate in a new training each year.

PROPOSED RESOLUTIONS
NOT RECOMMENDED BY THE RESOLUTIONS COMMITTEE FOR ADOPTION

PROPOSED RESOLUTION 21

Submitted by *the New York State School Boards Association Board of Directors (6/8/19)*

- 1 **RESOLVED, that the New York State School Boards Association oppose lowering the age of eligibility**
2 **for a commercial driver license, required to be a school bus driver, from 21 to 18.**

RATIONALE

New York State regulations require that school bus drivers be a minimum age of 21 years in order to acquire a Class A commercial driver's license (CDL A) through the Department of Motor Vehicles. This higher age threshold ensures that more experienced drivers are operating larger vehicles, including school buses. If younger, less experienced drivers were issued CDL As, it could prove to be dangerous for our student passengers, as well as other drivers.

EXPLANATION OF THE RESOLUTIONS COMMITTEE

The Committee appreciated the concerns about the need for experienced drivers to drive school buses. However, the Committee further noted that the process to attain a commercial driver's license is a rigorous one and felt that it was not appropriate to presume that a younger person who committed to and achieved this goal was less mature or prepared to do the work he or she was licensed by the state to perform.

PROPOSED RESOLUTION 22

Submitted by *the Hewlett-Woodmere School Board (6/20/19)*

- 1 **RESOLVED, that the New York State School Boards Association support legislation to allow retired law**
2 **enforcement officers to work in public schools as security guards, Directors of Security, or Supervisors**
3 **of Security without effect on their pensions and without pension waivers.**

RATIONALE

Recent acts of violence against schools have heightened the awareness of potential risks to student and staff safety. School districts expend large sums of money on security cameras, "man traps," alarm systems, electronic door entrances, and other measures to secure the buildings and grounds.

School officials need the ability to augment these security measures with qualified security professionals with law enforcement experience. Retired law enforcement officers maintain a high level of training and integrity that is nearly impossible to match elsewhere.

Unfortunately, school districts are unable to hire the security personnel they require and pay them realistic wages because the salaries of retired public employees are capped until age 65. Legislation freeing retired law enforcement from penalties and salary caps to work in schools as security officers and supervisors would help to ensure the safety and security of all students, staff, and community members.

EXPLANATION OF THE RESOLUTIONS COMMITTEE

The Committee did not take issue with the idea of an increase in the salary cap for retirees as a whole and expressed their support for NYSSBA's existing position on the topic, which states "NYSSBA supports legislation that would substantially increase the earning limitations for retired police and other law enforcement officers who are serving as school resource or safety officers." However, the Committee did not feel it was appropriate to create a 2-tiered system of state retirement benefit rights that gives one group of retirees greater rights than another.

REBUTTAL

Submitted by – Hewlett-Woodmere School Board (9/20/2019)

As stated, NYSSBA has an existing position on the topic. If NYSSBA supports legislation that would "substantially increase the earning limitations for retired police and other law enforcement officers who are serving as school resource or security officers" then they have already supported what may end up seeming like a 2-tiered system of state retirement benefit rights. In the end, it will be up to the legislation, which we don't write. NYSSBA's concern should be with advocating for solutions that will fill the need for schools, across the state, to be able to employ highly qualified retired police and other law enforcement officers to keep our students, staff, and visitors safe. This Resolution is in alignment with an existing position of NYSSBA and should be supported by NYSSBA.

PROPOSED RESOLUTION 23

Submitted by the Locust Valley School Board (7/17/19)

- 1 **RESOLVED, that the New York State School Boards Association advocate for state action to create**
- 2 **appropriate parameters for social media and electronic communications between students and school**
- 3 **district employees.**

RATIONALE

Employees who pursue inappropriate, intimate relationships with students seldom approach a student to initiate a relationship outright. Instead, they engage in grooming behaviors with the student to ease the student into a relationship either by acting as a mentor or friend at first. The availability of social networking sites, text messaging, emails, and other media have increased the opportunities for employees to engage in such behavior. Research on

incidents of inappropriate relations between district employees and students indicate these relationships are facilitated by social media sites and text messaging. The ease of using technology to connect with students has resulted in nationwide increases in incidents of alleged abuse. For example, the number of opened investigations into allegations of inappropriate relationships between teachers and minors showed a 249% increase from a decade ago, according to the Texas Education Agency. In Texas, there were 429 cases opened against educators during the 2017-2018 school year. (1) In New York City, 995 complaints about inappropriate relationships between Department of Education employees and students were filed between April 2009 and 2017. (2) In Ohio, the Office of Professional Conduct revealed the number of referrals for such cases increased from 4,770 cases in 2005 to 11,537 cases in 2016. The number of those cases investigated increased from 786 to 1,361. (3) Many of these cases involve the use of electronic and social media technologies to nurture inappropriate relations between parties. As districts face this issue with increased and alarming frequency, state legislators should work to protect children by issuing more concrete guidance and regulations to curtail inappropriate contacts between employees and students.

(1) Proffer, Erica "Texas Sees 42% Rise in Inappropriate Student-Teacher Relationships" KVUE 10, October 2018 <https://www.kvue.com/article/news/local/texas-sees-42-percent-rise-in-inappropriate-student-teacher-relationship-investigations/269-603049596>

(2) Licea, Melkorka and Edelman, Susan "How Midnight Chats turn 'Empathetic Teachers' into 'Sexual Predators'" New York Post 26 February 2017 <https://nypost.com/2017/02/26/how-midnight-chats-turn-empathetic-teachers-into-sexual-predators/>

(3) May, Kelly "Fox 45 Investigates: Increased reports of inappropriate teacher-student relationships" Fox 45 5, February 2018 <https://davton247now.com/news/local/how-schools-are-keeping-kids-safe-after-increased-reports-of-teacher-student-relationships>

EXPLANATION OF THE RESOLUTIONS COMMITTEE

The Committee appreciated the intent of the resolution, but ultimately believed that this was an issue that could and should be addressed by local boards of education, without state intervention.

PROPOSED RESOLUTION 24

Submitted by the *Locust Valley School Board (7/17/19)*

- 1 **RESOLVED, that the New York State School Boards Association advocate for action that requires**
- 2 **school districts to provide a professional development program related to the ethical practices and**
- 3 **protocols employees should follow when using social media and electronic communications.**

RATIONALE

The proliferation of digital means of communication creates an environment in which employees can engage in a positive relationship with their students. The majority of these relationships are appropriate, required, and beneficial to the student. However, the casual usage of social media and other digital platforms can easily blur the lines between personal and professional relationships. The availability of social media, text messaging, and email creates an environment where children may become victims of inappropriate relationships with district employees. As districts face this issue with increased and alarming frequency, state legislators should protect

children by requiring annual training for employees and staff that clearly defines appropriate and inappropriate social media and electronic communications.

EXPLANATION OF THE RESOLUTIONS COMMITTEE

The Committee appreciated the intent of the resolution, but ultimately believed that this was an issue that could and should be addressed by local boards of education, without state intervention.

PROPOSED RESOLUTION 25

Submitted by the *Locust Valley School Board (7/17/19)*

- 1 **RESOLVED, that the New York State School Boards Association advocate for an update to the New**
- 2 **York State Education Department's Educator's Code of Ethics to include principles related to proper**
- 3 **use of technology in fostering positive learning experiences for children.**

RATIONALE

The New York State Department of Education approved its Educator's Code of Ethics for school districts in 2002. It does not address student and teacher educational experiences and communications in a digital world.

EXPLANATION OF THE RESOLUTIONS COMMITTEE

The Committee appreciated the intent of the resolution, but ultimately felt that the language of the principles was broad enough to encompass all delivery of learning experiences for students. The Committee did not believe that overly specific language would be appropriate as the Code of Ethics is supposed to be a set of principles, not practices, and that the practices to implement those principles should be determined by local boards of education.

PROPOSED RESOLUTION 26

Submitted by the *Morrisville-Eaton School Board (7/18/19)*

- 1 **RESOLVED, that the New York State School Boards Association support legislation that prevents the**
- 2 **accumulation of exorbitant costs to schools associated with impartial hearings, independent evaluations,**
- 3 **compensatory damages and attorney fees associated with formal due-process complaints.**

Proposed Amendment – Submitted by Morrisville-Eaton School Board (9/20/19)

Insert:

Resolved that NYSSBA shall support legislation that **protects due-process for those following the rules, but** prevents the accumulation of exorbitant costs to schools associated with impartial hearings, independent

evaluations, compensatory damages and attorney fees associated with formal due-process complaints of lawyers with mal-intent by:

1. Shifting the burden of proof back to the parents as it was prior to 2007, as it is in most other states, and as it is permissible under IDEA.

Additionally, to meet this end support legislation that:

- 1) Requires Independent Educational Evaluations to be conducted by either:
 - a) a mutually agreed upon specialist;
 - b) a specialist from a random, rotational list; or
 - c) in collaboration with the evaluator of choice by the parent and an outside evaluator selected by the district.
- 2) Requires that parents seek relief and resolution to their due-process complaints by notifying the NYSED Regional Associate for their area and afford the district 45 days to make adjustments to the child's program in order to be eligible for reimbursable legal fees.
- 3) Requires parents to take part in mediation with their child's school district prior to eligibility for reimbursable legal fees.
- 4) Disallows the reimbursement of parental legal fees prior to the notification of the Regional Associate and mediation.
- 5) limits allowable settlements of due-process complaints to educational services.

RATIONALE

The current system of legislation is broken as it relates to IDEA. Attorneys have discovered a way to abuse the system to wage a war of attrition against school districts and BOCES. They submit a multitude of complex FERPA and FOIL requests, ask for excessive and unusual additions to student IEPs, appeal every decision they deem unsatisfactory, request independent evaluations, demand exhaustive compensatory damages, file for impartial hearings frivolously, and rack up questionable billable hours. Even if the school has a strong case, it is often less expensive to settle rather than risk the continued accumulation of costs and the time burden associated with the case.

The cost is not only financial. Equally as damaging are the hundreds of hours spent by administrative, clerical and instructional staff working on these cases and the utterly demoralizing effect it has.

There is a growing network of attorneys using these tactics and every school in the state is a potential target for this type of attack. Statewide totals could easily reach into the millions of dollars. Legislative action is needed to repair the broken IDEA system in such a way that allows schools to provide necessary services to students while protecting schools from these predatory attorneys

EXPLANATION OF THE RESOLUTIONS COMMITTEE

The Committee shares the concern of the sponsor about the costs associated with special education, and is sympathetic to the circumstances the district may be facing. However, as submitted, the Committee found the proposal too vague to understand what kind of changes the Association would be seeking, or to define exorbitant in such a way that due process rights would be protected. The Committee felt that the cost issues addressed here could potentially be addressed by the broader proposal to examine and make recommendations on all special education costs.

POTENTIAL RESOLUTIONS FROM THE FLOOR

The Resolutions below were submitted after the published deadline for proposed bylaw amendments and resolutions. They are listed in the order in which they were received. The Resolutions Committee did not review them and will not make recommendations on their adoption or not. These resolutions may be considered at the business meeting, during “other business” if there is a successful motion to suspend the bylaws and consider a late resolution. Details on the procedure for considering a late resolution can be found on page 34.

POTENTIAL RESOLUTION

Submitted by the *Shenendehowa School Board (8/29/19)*

Endorsed by: *Capital Region BOCES Board*

- 1 **RESOLVED, that the New York State School Boards Association shall continue its efforts to achieve**
- 2 **passage of modifications to the current property tax levy law that has been sought in the past. The**
- 3 **proposed resolution is an affirmation that NYSSBA will not submit to the fiction that the property tax**
- 4 **levy law is permanent, thus not subject to revision.**

RATIONALE

NYSSBA resolves that as part of its legislative agenda it shall continue to pursue meaningful and justified changes in NYS law that sets a cap on increases in the property Tax Levy. During the recent New York State Legislative session, property tax levy cap legislation was passed without a sunset clause. Both the Governor and legislators tout this law as a permanent law. This designation is self-serving as it both misled taxpayers and is an attempt to discourage further efforts by those who would seek to modify or reform the newly enacted law.

In reality, there is no permanent law, as all laws are subject of change, revocation or replacement. This will not stop elected officials from claiming that no modification is possible. The reality is that change is not only possible but also desirable. Change is a matter of political will and a test of whether those who seek change will persist or those who resist will prevail.

Such efforts include, but are not limited to, establishing the 2 percent cap as the allowable annual increase in the levy cap without consideration of cost of living. It shall be stipulated that no school district shall be subject to a negative property tax levy cap, safety-related expenditures shall not be included within the tax levy cap, and BOCES capital expenditures when approval by component district boards shall be treated in the same manner as their own capital expenditure, not included within the property tax levy cap.

Also, the 60 percent approval vote for passage of a district’s budget that exceeds the two percent levy cap shall be set aside when a school district is in fiscal stress. Such districts shall require 50 percent of their voters to vote for approval of a budget exceeding 2 percent property tax levy increase.

Therefore, NYSSBA, while endeavoring to be good stewards of public resources, shall seek legislative changes that ensure the fundamental fabric of the property tax levy process is fair to taxpaying citizens and provides reliable and sufficient resource capacity to local school districts.

POTENTIAL RESOLUTION

Submitted by the *Onteora School Board (9/9/19)*

- 1 **RESOLVED, that the New York State School Boards Association support the proposed New York**
- 2 **Health Act and any legislation at the state or federal level that provides single payer health care for all**
- 3 **New Yorkers.**

RATIONALE

The cost of health insurance has more than doubled since 2000, resulting in disproportionate budget increases for districts that take seriously the obligation to insure the healthcare needs of their employees. Likewise, it has been demonstrated that students with poor health have a higher probability of school failure, grade retention, and dropout. As New York State Department of Education seeks resources to improve educational outcomes, the impediment caused by inadequate access to healthcare, especially for our poorest students and students with special health care needs, adds additional financial burden to the cost of public education.

POTENTIAL RESOLUTION

Submitted by the *Onteora School Board (9/9/19)*

- 1 **RESOLVED, that the New York State School Boards Association support legislation that requires every**
- 2 **child in New York State, aged 0-21, be covered for free under the Child Health Plus program.**

RATIONALE

Students with poor health have a higher probability of school failure, grade retention, and dropout. As New York State Department of Education seeks resources to improve educational outcomes, the impediment caused by inadequate access to healthcare, especially for our poorest students and students with special health care needs adds additional financial burden to the cost of public education.

POTENTIAL RESOLUTION

Submitted by the *Onteora School Board (9/9/19)*

- 1 **RESOLVED, that the New York State School Boards Association support legislation which requires the**
- 2 **State of New York to hold school districts harmless for employee and retiree health care increases that**
- 3 **exceed the Consumer Price Index.**

RATIONALE

The cost of healthcare rose 5% in 2018, compared to a CPI of 1.9%, resulting in disproportionate budget increases for districts that take seriously the obligation to insure the health of their employees and retirees. Profit-motivated health insurance adds an undue burden on public institutions that exist for the common good.

POTENTIAL RESOLUTION

Submitted by the *Onteora School Board (9/9/19)*

- 1 **RESOLVED, that the New York State School Boards Association support legislation that creates**
- 2 **a process for tenure review and renewal occurring every five years throughout the career of all tenured**
- 3 **public school employees. This process will include student, parent and colleague feedback, will not be**
- 4 **driven by test scores, and is intended to be instructive, not punitive.**

RATIONALE

Supporting teachers and administrators as lifelong learners who continue to refresh and reinvigorate themselves professionally can only lead to better student outcomes. Conducting tenure reviews at scheduled intervals will encourage growth and reward excellence.

AMENDMENTS AND LATE RESOLUTIONS

No additional bylaw amendments can be included in the agenda at this time. However, a member school board may propose an amendment to any resolution printed in this report or a late resolution to be considered from the floor.

Amendments to resolutions printed in the *Voting Delegates' Guide – Proposed Bylaw Amendments and Resolutions* need not be submitted in writing at the rostrum of the Annual Business Meeting, but must be moved and seconded from the floor to be considered. A majority of those voting is necessary to approve an amendment. Proposed amendments to the bylaws may not be considered from the floor.

Members may also attempt to advance resolutions that were not considered by the Resolutions Committee. These “late” resolutions may be considered at the business meeting under “Other Business.” At that time, a motion to suspend the bylaws for the purpose of considering a particular resolution may be offered. A motion to suspend the bylaws is required to be moved, seconded and adopted by a two-thirds vote for every resolution submitted from the floor. Once the motion to suspend the bylaws is adopted, the new resolution can be moved and seconded, and a simple majority of those present and voting is required to be approved. If the motion to suspend the bylaws fails, the resolution cannot be considered.

Members whose late resolutions, amendments and other supporting documents were not included in the *Voting Delegates' Guide – Proposed Bylaw Amendments and Resolutions* may choose to transmit this information to the membership directly, either in advance or by leaving materials at seats the day of the business meeting. Even if transmitted to the membership directly, amendments and late resolutions not included in the *Voting Delegates' Guide – Proposed Bylaw Amendments and Resolutions* will need to be submitted in writing at the rostrum of the Annual Business Meeting to be moved and seconded from the floor to be considered.

To ensure maximum efficiency at the Business Meeting, please submit any late resolutions or amendments to NYSSBA prior to the Business Meeting. Submissions should be sent to Danielle Grasso via email at: danielle.grasso@nyssba.org

PRECEDENCE OF MOTIONS

Included here are those motions likely to be used in meetings of this Association.

While any motion on this list is under consideration, any other motion below it may be introduced.

1. Action on resolution
2. Postpone consideration of the resolution indefinitely
3. Amend resolution
 - a. by striking out designated words, or
by adding words at the end of the resolution, or
by inserting words somewhere within the resolution (specify where), or
by striking out certain words and **in the same place** inserting new words
 - b. amend above amendment of resolution – by any of the four methods above
4. Refer that resolution to a committee
 - a. amend above motion to refer
 - b. amend above amendment of motion to refer
5. Postpone consideration of a resolution to a specified time later in this meeting
 - a. amend time to which it is to be postponed
 - b. amend above amendment of motion to limit or extend debate
6. Limit or extend debate on any debatable motion
 - a. amend above motion to limit or extend debate
7. Close debate and vote immediately on any debatable motion
8. Lay the resolution on the table (in order to take it from the table later in the meeting)
9. Any “incidental” motion
 - a. a motion to withdraw a motion previously introduced
 - b. a request for information
 - c. call for division (i.e., for a show of hands or standing count when the result of any “yes” and “no” vote is in doubt)
 - d. a parliamentary inquiry
 - e. a point of order (be sure that it designates a parliamentary error by the president)
 - f. an appeal from any decision of the president
 - g. a quorum call

10. A request to raise a question of privilege
11. Recess
12. Adjourn

PROPOSED RULES OF CONDUCT FOR THE BUSINESS MEETING

The following rules are recommended for adoption by the delegates. Once adopted, all delegates will know the rules by which they will be bound. Following them will make for orderly progress.

1. **CREDENTIALS.** The credentials of all voting delegates shall be displayed where they may be easily recognized.
2. **PARLIAMENTARIAN.** There shall be an official parliamentarian to whom questions may be directed only through the chair.
3. **FLOOR ACCESS.** All voting delegates shall be seated on the convention floor. Voting delegates shall be permitted full access to the floor including the right to speak on proposed bylaw amendments, resolutions and nominations. All nonvoting members in attendance shall be seated in locations designated by the chair. Seats on the floor shall be designated for the Resolutions Committee as well as the Board of Directors and non-board members serving as tellers. Such members shall not be permitted to speak on bylaw amendments and resolutions unless they are also the voting delegates for their districts; with the exception of the members of the Resolutions Committee who may address the delegates if called upon by the chair or chair of the Resolutions Committee; and members of the Board of Directors who may speak on bylaw amendments and resolutions submitted by the Board of Directors if they have been designated to do so.
4. **NOMINATIONS.** Pursuant to Article 7 of the Association's bylaws, the chair, or his or her designee, shall announce the nominations from the Board of Directors for the offices of President, First Vice President, Second Vice President, and Treasurer. As set forth in Rule No. 8, once the nominee's consent has been secured, that individual shall have the right to address the delegates for not more than two minutes, after nominations are closed and prior to debate by the delegates as set forth in Rule No. 8. The order in which such nominees are asked to address the delegates will be determined by the drawing of lots.

If there are nominations from the floor, consistent with Article 7 of the Association's bylaws, such vote shall be by ballot. If more than two individuals are nominated for any office, the individual or individuals securing the greatest number of votes cast will be elected. If there are no such nominations from the floor, the vote shall be by a showing of hands.

If the chair of the meeting is nominated for any office in which other individuals are also nominated, the chair will call upon a Vice President, who has not also been nominated for such office, to chair the meeting during the time that the election for such office occurs. In the event that both vice presidents are also nominated for the same office for which the chair has been nominated, the chair will call upon another officer of the Association's Board of Directors, who has not been nominated for such office, to chair the

meeting during the time that the election for such office occurs.

5. **BYLAW AMENDMENTS AND RESOLUTIONS.** All bylaw amendments and resolutions will be considered in the order printed in the corresponding year's *Voting Delegates' Guide – Proposed Bylaw Amendments and Resolutions*. Resolutions recommended for adoption by the Resolutions Committee require no second (Robert's Rules of Order, Newly Revised).

6. **PRESENTATION OF BYLAW AMENDMENTS AND RESOLUTIONS.** The Resolutions Committee chair, or his or her designee, shall move resolutions recommended by the Committee and such motions shall not require a second.

6A. **RESOLUTIONS ON CONSENT.** Existing NYSSBA positions that have been resubmitted and recommended for adoption by the Resolutions Committee may be considered first, on consent, as a single motion. Any delegate wishing to remove a resolution from the consent agenda (and thus have it debated by the delegates) may do so by simply requesting that action when the consent agenda is called. If a resolution is removed from the consent agenda, it will be considered under "Recommended Resolutions" and needs no second.

7. **RECOGNITION BY CHAIR.** A voting delegate or designated member of the Board of Directors wishing to speak from the floor shall rise and secure recognition of the chair before speaking. The delegate shall give his or her name in full and the name of the board he or she represents.

8. **DEBATE ON THE FLOOR.** No voting delegate or member of the Board of Directors shall speak in debate more than twice on the same question or nomination, with the first presentation limited to two minutes and the second limited to one minute. No voting delegate or member of the Board of Directors shall speak a second time on the same question or nomination until all other voting delegates have had an opportunity to speak once.

Discussion on nominations for officers shall be limited to five minutes per nominee. If more than one individual is nominated for any office and accepts, each such individual nominated will be permitted to address the delegates for no more than two minutes, which shall not be subtracted from the total time allotted for discussion of nominations described above.

In the event that there are two or more nominees for any office, the chair shall recognize delegates wishing to speak from the floor in support of particular nominees on a rotating basis at microphones designated for each candidate.

Discussion on a proposed amendment to the bylaws shall be limited to 15 minutes.

Discussion on a proposed resolution shall be limited to 10 minutes.

Debate on any amendment to a resolution shall be limited to five minutes. Such time is not to be counted in the time allotted to debate on the resolution itself. Amendments shall be considered and voted upon in the order presented. Amendments to a resolution should be voted upon prior to consideration of a second amendment. “Amendments to the amendment” should be avoided.

If continuation of a debate on a proposed amendment to the bylaws or a resolution is desired, a motion may be passed by a majority vote to extend the debate for no more than five minutes. A separate motion is required for each such extension of debate time.

If continuation of a debate on such a proposed amendment to the bylaws or a resolution is desired after the time has already been extended once, a motion may be passed by a majority vote to extend the debate time for no more than two minutes. A separate motion is required for each such extension of debate time.

9. **WRITTEN SUBMISSION OF RESOLUTIONS.** No late resolution may be introduced until it has been submitted in writing at the rostrum. A late resolution shall be considered under “Other Business.” Such resolution shall be submitted by a motion to suspend Article 9, Section 2, of the Association’s bylaws. Such motion shall identify the subject matter and purpose of the resolution, shall require a second, be debatable, and shall require a two-thirds vote of the voting delegates present and voting.

10. **WRITTEN SUBMISSION OF AMENDMENTS.** No amendment to a resolution may be introduced until it has been submitted in writing at the rostrum.

11. **PRIVILEGE OF THE CHAIR.** The chair may call upon the Parliamentarian, Association staff members, members of the Board of Directors, and members of the Resolutions Committee to provide delegates with essential information regarding resolutions, bylaws and procedures. Time allotted for such requested explanations shall not be deducted from the total time allotted for discussion of the resolution.

12. **RECORDING AND APPROVAL OF MINUTES.** The Secretary shall be responsible for recording the minutes of the Annual Business Meeting. The Board of Directors is authorized to review and approve the minutes of the Annual Business Meeting at the first regular meeting of the Board subsequent to the Annual Business Meeting.

INFORMATION FOR THE VOTING DELEGATES

The voting delegates at the Annual Business Meeting vote on a slate of officers for the Association, including a President, a First Vice President, a Second Vice President and a Treasurer. They debate and vote on changes to the Association's bylaws, and debate and vote on resolutions that will establish the Association's positions on various legislative and policy matters.

CHECK-IN PROCEDURE

NYSSBA's bylaws require that a quorum of 200 voting delegates be present at the Annual Business Meeting in order for any business to be conducted. **The 2019 meeting starts promptly at 8:00 a.m., Saturday, October 26th.** There is a check-in/check-out procedure for Business Meeting delegates. Each delegate must wear a delegate button to be admitted to the delegate floor where he or she will be issued a voting paddle. To ensure a quorum is present throughout the meeting, each delegate will be issued a number. This number will be on the voting paddle. The voting paddle must be turned in each time a delegate leaves the floor. This procedure will allow NYSSBA to ensure only voting delegates are voting. If a delegate's alternate takes over during any part of the meeting, the alternate must follow the same procedure.

ORDER OF BUSINESS

The Order of Business for the Annual Business Meeting (page 4) is the agenda for the meeting. It sets forth the items of business which are scheduled to be accomplished during the course of the meeting.

The meeting will begin promptly at 8:00 a.m. with several procedural items. First, the Association President, who presides throughout the meeting, announces the presence of a **quorum**.

Following the announcement of a quorum, the President calls for a **motion to adopt the Order of Business**. The President also calls for a **motion to adopt the Proposed Rules of Conduct** for the meeting. These rules were prepared to be consistent with the Association's bylaws. The rules describe how delegates must conduct themselves during the meeting, such as setting out the time allotted for discussion of certain items. Delegates can find a summary and clarification of the Proposed Rules of Conduct on pages 26 through 28.

THE BUSINESS MEETING

Next, the President will announce the winners of this year's Area Director Elections, which was conducted locally in each of the designated areas. According to NYSSBA's bylaws, Area Directors serve for two-year terms. Election of Area Directors in Areas 1, 3, 5, 7, 9 and 11 occur in odd-numbered years. Election of Area Directors in Areas 2, 4, 6, 8, 10 and 12 occur in even-numbered years. This year, election results will be announced for Areas 1, 3, 5, 7, 9 and 11.

ELECTION OF THE NYSSBA OFFICERS

Next item on the Order of Business, each June the Board of Directors, which acts as the nominating committee for the delegates to the Annual Business Meeting, nominates a slate of officers who stand for election at the Annual Business Meeting. These individuals are automatically placed in nomination.

Once this occurs, the President, or his or her designee, calls for other nominations from the floor. If there are no such nominations, the vote is taken by hand at the time. If there is a nomination from the floor, the vote is also taken by ballot after such individual accepts the nomination. The President then announces the winner.

PRESENTATIONS

A series of reports from the following individuals and committees will be given next:

- President Elect (when applicable)
- Executive Director
- Treasurer

ADOPTION OF RESOLUTIONS

The next item is the Report of the Resolutions Committee. The Resolutions Committee is a standing committee of the Association created by Article 9 of the Association’s bylaws. The Committee chair reports directly to the delegates rather than the Board of Directors. The Resolutions Committee is appointed by the President upon recommendation of the Area Directors. The Committee has one member from each Association area and one representative from the Conference of Big 5 School Districts.

The chair is designated by the President from among those appointed to the Committee. In accordance with Robert’s Rules of Order, once the chair moves adoption of a bylaw amendment or resolution recommended for adoption by the Resolutions Committee, no second is required.

The Resolutions Committee chair first moves recommended bylaw amendments. Each recommended bylaw amendment will be debated and voted on separately. *Any amendment to the bylaws must have the approval of a two-thirds majority of those present and voting.* In accordance with Article 17 (2) of the bylaws, bylaw amendments may not be proposed or amended from the floor of the Business Meeting. Thus, all proposed bylaw amendments had to be submitted by July 16th and all amendments to the bylaws must be sent to each member board by a date that will allow each member board time to review them in advance of the Annual Business Meeting.

The Resolutions Committee chair next moves those existing NYSSBA positions that have been recommended for adoption. This may be done under a consent agenda. These previously approved resolutions are established NYSSBA positions that are scheduled to sunset if they are not renewed. Because these resolutions have been previously approved by voting delegates, these resolutions can be moved on consent (where several resolutions may be voted on en masse). Delegates may remove any resolution from a consent agenda simply by making a request at the time the resolution is called for consideration. No second or vote is required. Resolutions removed from the consent agenda are considered under the “Resolutions Recommended for Adoption” portion of the meeting.

After the consent agenda has been considered and voted upon, delegates will next be asked to address newly recommended resolutions individually. The Resolutions Committee chair moves each resolution

recommended for adoption by the Committee. Each recommended resolution is presented and voted upon separately. The Resolutions Committee chair will move those resolutions recommended by the Committee for adoption; a second is not needed. Resolutions require approval by a simple majority of those present and voting for passage. Any resolution submitted to the Resolutions Committee may be amended from the floor. All information on how to offer amendments from the floor, as well as the length of debate, can be found in the Proposed Rules of Conduct on pages 26 through 28.

Following consideration of the report of the Resolutions Committee consisting of those bylaw amendments and resolutions recommended for adoption, the President shall provide voting delegates the opportunity to move any of the “not recommended” bylaw amendments and resolutions. (Since the Resolutions Committee chair will not move items that were not recommended, each motion requires a second by a voting delegate).

OTHER BUSINESS

At the end of the Annual Business Meeting, the President will open the floor to **Other Business**. **Other Business** may include a motion to suspend the rules for the purpose of considering a particular resolution submitted from the floor. This motion requires a second and a two-thirds majority vote of the delegates before the resolution may be considered. A two-thirds majority is required because this type of motion calls for suspending the bylaws. A motion to suspend the bylaws is required to be moved, seconded and adopted for each and every resolution submitted from the floor. Once the motion to suspend the bylaws is adopted, the new resolution can be moved and seconded, and a simple majority of those present and voting is all that is required to adopt a resolution proposed under **Other Business**. If the motion to suspend the bylaws fails, the resolution cannot be considered.