

Victor Central School
Board of Education
PROPOSED AGENDA
Regular Meeting, Thursday, December 10, 2020 – 5:30 PM
Virtual Meeting Via YouTube Live

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 PM via YouTube Live at the following link:

<https://youtu.be/37XHDTWKc60>

✓ = Board Action Expected

1. Meeting Called to Order by President Kristin Elliott

- ✓
 - *Motion to enter executive session to discuss the employment history of specific individuals*
 - ✓
 - *Motion to return to regular session*
- 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. Thank you!)

✓ **2. Approval of the Agenda**

3. Superintendent's Update

4. Recognitions

- **None at this time**

5 Public Participation: Due to the virtual meeting, there will be no live public participation. Please feel free to email any thoughts or comments to the Superintendent at terranovat@victorschools.org. The Board will receive all thoughts and comments submitted.

✓ **6. Acceptance of Consent Items (5 minutes)**

- A. **Minutes of the Regular Meeting of November 12, 2020;**
- B. **Treasurer's Report for the month ending October 31, 2020**
- C. **Personnel Agenda;**
- D. **Recommendations of the Committee on Special Education from the meetings of November 2, 12, 13, 16, 17, 18, 19, 20, 23, 24, 30, 2020, December 1, 2, 3, 4, 7, 8, 9, 10, 2020 and from the Committee on Preschool Special Education from the meetings of November 17, 24, 2020 and December 8, 2020;**
- E. **Approve Board Members to attend standing committee meetings;**
- F. **Accept the following donations:**
 - **Lacrosse Rebound Net valued at \$160.00 from Paul Clingerman to the Victor Central School District;**
 - **\$700.00 from the Victor Girls Swim Team Booster Club to the Victor Central School District to support Varsity Media Live Streaming Services**
 - **\$2,100.00 from the Victor Soccer Booster Club to the Victor Central School District to support Varsity Media Live Streaming Services;**

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- G. Declare the following as surplus:**
 - **Epson Perfection V350 Photo Scanner with VCS tag # 013175;**
 - **LaserJet P2015dn Printer with VCS tag # 04506;**
 - **Hewlett Packard Chromebook with VCS tag # 310240;**
- H. Leanne Gmeindl as Section 504 Officer;**
- I. The following Memorandum of Agreements:**
 - **MOA between Victor Central School District and Civil Service Employee's Association regarding bus disinfecting as submitted;**
 - **MOA between Victor Central School District and a Confidential Administrator as submitted;**
- J. Acceptance of the Single Audit Report for year ended June 30, 2020**

7. A. Campus News

B. Health and Safety Update Related to COVID-19 (*Tim Terranova, Roni Puglisi; 15 minutes*)

C. Review the 2021-2022 Draft Budget and Financial Strategies (*Tim Terranova, Dick Stutzman; 20 minutes*)

8. Meeting Reports

A. Monroe County School Boards Association Committee Reports

B. Standing Committee Updates

- 9. Public Comment:** Due to the virtual meeting, there will be no live public participation. Please feel free to email any thoughts or comments to the Superintendent at terrannot@victorschools.org. The Board will receive all thoughts and comments submitted.

10. Upcoming Events/Meeting Reports

A. Next Board Meeting, Thursday, January 14, 2021

B. Board of Education Budget Workshop, Thursday, January 28, 2021

✓ **11. Adjourn**

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

Unapproved Minutes of the Regular Meeting on November 12, 2020 Virtual Meeting via Zoom

CALL TO ORDER	President Kristin Elliott called the meeting to order at 5:34 PM
Members Present	Karen Ballard, Tim DeLucia, Chris Eckhardt, Kristin Elliott, Christopher Parks, Trisha Turner, Michael Vetter
ENTER EXECUTIVE SESSION	A motion was made by T. Turner, seconded by K. Ballard, to enter executive session at 5:35 PM to discuss the employment history of specific individuals. The motion was carried. 7 yes 0 no
REGULAR SESSION	A motion was made by C. Parks, seconded by C. Eckhardt, to return to regular session at 7:11 PM. The motion was carried. 7 yes 0 no
APPROVE AGENDA	A motion was made by T. DeLucia, seconded by T. Turner, to approve the agenda. The motion was carried. 7 yes 0 no
SUPERINTENENT'S UPDATE	<p>Dr. Terranova talked about the ongoing situation in the community, country and world with COVID-19. He apologized for the all of the letters he is sending out; however, he wants to be as transparent as possible. He publically thanked the Ontario County Health Department for helping to deal with COVID. Without their collaboration, the District would not be able to work through this in a safe and efficient way. Superintendent Terranova said we are hopeful about two important things. The first important piece of information is the District has not had transmission between kids in school or in school related experiences. The Ontario County Health Department said the safest place for kids during the day is in school and in school related experiences because of the processes the District has put in place from mask wearing to social distancing to cleanliness. A second important piece of information is that the staff was surveyed around the cleanliness of the buildings. The 93% of the staff who responded felt the cleanliness was at a high level. If we continue to be responsive in cleaning our buildings at the highest levels, that will go a long way in connection with the District's safety procedures and keeping everyone in school. Dr. Terranova said, as we come into the holidays the community has to rise to the occasion so the school can remain open. He said he is very thankful for our local government and the work they are doing. He talked about the Town Hall that Victor Town Supervisor Jack Marren did along with Ontario Health Department Director Mary Beer. Dr. Terranova encouraged everyone to watch it and said it was on the District's website as well as the towns. He said the towns and School District will continue to collaborate with the county and the community to make sure this is a safe place.</p>

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

PERSENTATIONS / RECOGNITIONS

None at this time.

PUBLIC PARTICIPATION

Due to the virtual meeting, there will be no live public participation. Please feel free to email any thoughts or comments to the Superintendent at terranovat@victorschools.org. The Board will receive all thoughts and comments submitted.

CONSENT ITEMS

A motion was made by C. Parks, seconded by T. Turner to approve, upon recommendation of the Superintendent, the following consent items:

MINUTES

Minutes of the Regular Board Meeting on October 8, 2020, and the Special Board Meeting on October 19, 2020;

FINANCIAL STATEMENTS

Treasurer's Report for the month ending September 30, 2020;

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 **Melissa Murphy**, who has certification in Art, Childhood Education Grades 1-6, and Students with Disabilities Grades 1-6, to a probationary position as an Art Teacher, effective October 26, 2020, at an annual salary of \$50,590 (Step 8M+15) prorated based upon the start date, leading towards tenure in Art Education.

The probationary appointment of **Liudmyla Polotai**, who has certification in Students with Disabilities Grades 1-6, to a probationary position as a Teacher Assistant, effective November 2, 2020, at an annual salary of \$29,304 (Step 5+36) prorated based upon the start date, leading towards tenure as a Teacher Assistant.

The probationary appointment of **Dorothy DiAngelo**, who holds certifications in School District Administration and Nursery, Kindergarten, and Grades 1-6, to a probationary position as the Assistant Superintendent for Personnel, beginning January 4, 2021, at an annual salary of \$140,000 prorated based upon the state date.

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Appointments: The appointment of **Deborah Leh**, Leadership Consultant, effective October 26, 2020, at a daily rate of \$600. The end of the assignment will be determined by the Superintendent of Schools not to exceed beyond June 30, 2021.

Long Term Substitute Appointments: The appointment of **Catherine Gibbons**, who has certifications in Childhood Education Grades 1-6, Early Childhood Education Birth-Grade 2, Students with Disabilities Grades 1-6, Students with Disabilities Birth-Grade 2, and Literacy Birth-Grade 6, to a long term substitute position as an Elementary Teacher, effective November 20, 2020, and ending June 30, 2021, at an annual salary of \$46,550 (Step 4M+18) which will be prorated based on the length of the assignment.

The appointment of **Kirsten Lyons**, who has certifications in Special Education Kindergarten-Grade 12 and Nursery, Kindergarten, and Grades 1-6, to a long term substitute position as a Special Education Teacher, effective November 9, 2020, and ending June 30, 2021, at an annual salary of \$50,810 (Step 9M+3) which will be prorated based on the length of the assignment.

Leaves of Absence: The granting of an extension of childcare leave of absence for **Gina Peterson**, Elementary and Reading Teacher, through March 25, 2021.

Co-Curriculars:

Resignations: The resignation of **Kristin Munski**, Intermediate ELA- 4th Grade Teacher Leader, effective October 31, 2020.

Appointments:

<u>Teacher Leaders</u>	<u>Name</u>	<u>Strand</u>
Intermediate ELA-4 th Grade	Rachel Lawrence	3

<u>Clubs & Advisors</u>	<u>Name</u>	<u>Group</u>
Int. Student Council	Kathleen Goodberlet	1
Jr. High Academic Challenge Bowl	Matthew Halloran	2
Jr. High Culinary Club	Karen Ierlan	1
Jr. High Fiddle Club	Elizabeth Knapp	1
Jr. High French Club	Ann Marie Crye	1
Jr. High Garden Club Co-Advisor	Anthony D'Agostino	2
Jr. High Garden Club Co-Advisor	Karen Harrison	2
Jr. High Jazz Band	Zachary Pelton	1
Jr. High Math Olympiad	Susan Ibrisimovic	1
Jr. High Yearbook Co-Advisor	Ann Marie Crye	3
Jr. High Yearbook Co-Advisor	Susan Ibrisimovic	3
Jr. High Young Women's Leadership Club Co-Advisor	Christie Gordon	1
Jr. High Young Women's Leadership Club Co-Advisor	Katherine Jerabeck	1
Jr. High Student Council	Jamie Smith	3
Jr. High Student Council	Ashlee VanKouwenberg	3
Sr. High Academic Team Advisor (Decathlon)	Andrew Purdie	4

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Sr. High Academic Team Assistant (Decathlon)	Stephanie Schlueter	1
Sr. High Art Club	Andrew Reddout	1
Sr. High DECA (Business Club)	Michael Cutaia	3
Sr. High DECA (Business Club)	Susan Utz	3
Sr. High Dollars for Scholars	Laura Fiorito	3
Sr. High Dollars for Scholars	Julie Merges	3
Sr. High Drama Club Co-Advisor	Jeremy Hawkinson	1
Sr. High Drama Club Co-Advisor	Matthew Mayne	1
Sr. High First Robotics Asst.	Melissa Gydesen	1
Sr. High French Club Co-Advisor	Andrew Buttram	1
Sr. High French Club Co-Advisor	Anne Stekl	1
Sr. High Freshman Class Co-Advisor	Eric Dahlstrom	1
Sr. High Freshman Class Co- Advisor	Alyse Wuest	1
Sr. High Gay Straight Alliance Advisor	Laura Dunbar	1
Sr. High Global Competency	Cristie Rydzynski	3
Sr. High Global Competency Assistant	Bryan Kavanaugh	1
Sr. High Junior Class Advisor	Andrew Buttram	2
Sr. High Junior Class Advisor	Michelle Mahoney-Merkley	2
Sr. High Key Club	Michele Urban	3
Sr. High Key Club	Eric Waples	3
Sr. High Link Crew	Laura Avissato	3
Sr. High Link Crew	Colleen Collier	3
Sr. High Math Academic Team Co-Advisor	Kyli Knickerbocker	3
Sr. High Math Academic Team Co-Advisor	Dawn Knapp	3
Sr. High Medical Explorers	Kimberly Spitzer	2
Sr. High National Honor Society Co-Advisor	Karen Brion	2
Sr. High National Honor Society Co-Advisor	Todd Thompson	2
Sr. High Outdoor Activity	Kelly Ahern	2
Sr. High Positive School Climate Club Co-Advisor	Johanna Arnitz	2
Sr. High Positive School Climate Club Co-Advisor	Todd Forrest	2
Sr. High SEAS Club	Steve Cronmiller	2
Sr. High Senior Class Advisor	Anne Stekl	3
Sr. High Senior Class Advisor	Danyelle Westbrook	3
Sr. High Yearbook Advisor/Yearbook Asst. Co-Advisor	Heather Page	4/2
Sr. High Yearbook Advisor/Yearbook Asst. Co-Advisor	Meghan Fatzinger	4/2
Sr. High Sophomore Class Co-Advisor	Joseph Carey	1
Sr. High Sophomore Class Co-Advisor	Michael Modleski	1
Sr. High Spanish Club	Vivian Richelsen	2
Sr. High Student Council	Kyli Knickerbocker	3
Sr. High Student Council	Heather Page	3
Sr. High Tri-M Honor Society Co-Advisor	Laura Brewer	1
Sr. High Tri-M Honor Society Co- Advisor	Eric Everhart	1
Sr. High Tri-M Honor Society Co- Advisor	Gretchen Judge	1
Sr. High Tri-M Honor Society Co- Advisor	Kristin Mellema	1
Sr. High Victor Cares Advisor	Deborah McManis	2
Sr. High Victor Cares Co-Advisor	Matthew Mayne	2

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

Sr. High Victor Cares Co-Advisor

Amelia Paas

2

<u>Music</u>	<u>Position</u>	<u>Name</u>	<u>Group</u>
	Cadet Guard Director	Michelle Bills	1
	First Robotics Advisor	Peter Fleckenstein	5
	Jazz Ensemble	Zachary Pelton	1
	SH Fall Play Stage Technician	Timothy Caughlin	1
	Color Guard Winter	Michelle Bills	4
	Percussion Ensemble Technician	Joseph Palomaki	2
	Percussion Ensemble Director	Mark Gowman	4
	SH Fall Play Assistant	Dave Denner	1
	SH Fall Play Assistant	Aaron Isaacs	1
	SH Fall Play Assistant	Nathan Wolf	1
	SH Fall Play Assistant	Wendy Sentiff	1
	SH Fall Play Director	Jeremy Hawkinson	4
	SH Spring Musical Asst .25 Capacity	Matthew Mayne	2
	SH Spring Musical Asst .25 Capacity	Timothy Caughlin	2
	SH Spring Musical Asst .50 Capacity	Sarah Reilly	2
	SH Spring Musical Asst.	Nathan Wolf	2
	SH Spring Musical Asst.	Lee Anne Birkemeier	2
	SH Spring Musical Asst.	Laura Brewer	2
	SH Spring Musical Asst.	David Denner	2
	SH Spring Musical Asst.	Erin Fetzner	2
	SH Spring Musical Asst.	Aaron Isaacs	2
	SH Spring Musical Asst.	Kristin Mellema	2
	SH Spring Musical Asst.	Wendy Sentiff	2
	SH Spring Musical Director	Jeremy Hawkinson	5
	JH Musical Assistant	Steve Cronmiller	2
	JH Musical Assistant	Aaron Isaacs	2
	JH Musical Assistant	Kaitlyn Barthelmes	2
	JH Musical Assistant	Laura Brewer	2
	JH Musical Assistant	Marysue Hartz-Holtz	2
	JH Musical Assistant	Matthew Mayne	2
	JH Musical Assistant	Karen Mellema	2
	JH Musical Assistant	Anthony D'Agostino	2
	JH Musical Assistant	Sarah Reilly	2
	JH Musical Director	Lee Anne Birkemeier	5

**Per Diem
Substitutes:**

<u>Candidate</u>	<u>Area of Certification</u>
Alexander Kramer	Uncertified
Gretchen Colf	Elementary/ Special Ed
Madeline Pelose	Uncertified
Mary Beth Inchalik	Elementary/ Special Ed
Taylor Freitas	Uncertified
Madeline Haney	Uncertified

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

Non-Instructional

Appointments:

The appointment of **Caroline Sheehan**, Full Time Teacher Aide, effective October 29, 2020, at an hourly rate of \$12.50.

The appointment of **Erica Giardino**, from Teacher Aide Substitute to Part Time Teacher Aide, effective November 9, 2020, at an hourly rate of \$12.50.

The appointment of **Denice Deters**, Part Time Teacher Aide, effective November 9, 2020, at an hourly rate of \$12.50.

Resignations:

The resignation of **Ramonita Luciano**, Part Time Teacher Aide, effective October 9, 2020.

The resignation of **Corey Lyons**, Automotive Mechanic, effective November 5, 2020.

Wage Adjustment:

Kathryn Lew, Employee Relations Assistant in the Personnel Office. Adjusting Ms. Lew's 2020-21 wage to \$24.44 per hour retroactive to July 1, 2020.

Substitute Wage Adjustment

Adjusting the 2020-21 substitute hourly wage for the Food Service Helper title from \$11.80 per hour to a range of \$11.80 to \$12.80 per hour retroactive to September 1, 2020.

Per Diem and Substitute Positions:

Candidate

Position

Kadian Baker	Day Cleaner
Wendy Dattilo	Teacher Aide
Patricia Anderson	Food Service Helper
Judy Casey-Weld	Food Service Helper
Eugenia Karras	Food Service Helper
Sarwat Saleem	Food Service Helper
Carol Schuth	Food Service Helper
Jason Swarts	Food Service Helper
Eli Samuels	Teacher Aide
Mekenna Hobson	Lifeguard
Christine Brennan-Campbell	Teacher Aide
Caroline Sheehan	Teacher Aide

BOARD MEMBER COMMITTEE MEETINGS

Board members to attend standing committee meetings;

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CSE/CPSE RECOMMENDATIONS

Recommendations of the Committee on Special Education from the meetings of April 15, 2020, September 22, 2020, October 1, 5, 7, 8, 9, 13, 14, 15, 16, 19, 20, 21, 22, 23, 26, 27, 28, 30, 2020, November 3, 4, 5, 6, 9, 10, 12, 2020 and from the Committee on Preschool Special Education from the meetings of September 15, 21, 29, 2020, October 14, 27, 2020, November 10, 2020;

TAX COLLECTORS REPORT

The Victor Central School Tax Collector's Report for the 2020-2021 school year as submitted;

SURPLUS

The following are declared as surplus:

- Hewlett Packard Chromebook with VCS tag # 014913;
- NEC Projectors with VCS tag #s 010019, 010070, 011774, 012320, 014354;
- Laminator with VCS tag # 014086;
- Apple iPads with VCS tag #s 014807, 016044;
- Hewlett Packard LaserJet P2015dn Printer with VCS tag # 04501;

DONATIONS

The following donations:

- \$1,000.00 from the Victor Central Schools Educational Foundation to assist with the purchase of library books for the Primary School;
- Donation of the following Books from the Budding Readers Program to the Early Childhood School: *A Bedtime For Bear*, *Marshmallow*, *Alexander And The Wind-up Mouse*, *I Am Not Sleepy*, *Stone Soup*, *Home And Dry*, *The Ugly Duckling*, *Frederick*, *Sing To Me From The Trees*, *Beyond The Fence*, *A Giraffe And A Half*, *If You Had A Jetpack*, and *Green*;
- Basketball 10k Gun 'Shoot-A-Way Machine valued at \$6,658.00 from the Victor Basketball Booster Clubs to the Victor Central School District;

Mrs. Elliott said thanked the community for the donations. She said the District is enriched and humbled from the generosity.

BUDGET TRANSFERS

The budget transfers as requested in a memo from Interim Assistant Superintendent for Finance, Richard Stutzman to Superintendent Tim Terranova dated 10/30/2020;

Richard Stutzman provided an explanation as to why the request for the transfers. He said when the 2020-2021 budget was developed the District created a number of additional budget codes to comply with the transparency reporting requirements that came into existence several years ago. The money was already in the budget other than the additional COVID costs for the part-time people to clean the high touch areas in the buildings.

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

EXTERNAL AUDIT REPORT AND CORRECTIVE ACTION PLAN

The Victor Central School District External Audit Report and Corrective Action Plan for the year ended June 30, 2020;

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

CAMPUS NEWS

Dr. Terranova summarized campus news and events.

2021-2022 BUDGET DEVELOPMENT CALENDAR

A motion was made by C. Parks, seconded by T. Turner, to adopt the 2021-2022 Budget Development Calendar:

Dr. Terranova said the main purpose to have a budget development calendar is transparency for the community and being strategic in getting the information necessary to the Board of Education. This information has to be delivered in a timely manner so the Board can adopt the best budget possible in April for a May vote. The formal process will be started at the December Board of Education meeting. In December, Mr. Stutzman will review the 2021-2022 draft budget and the financial strategy moving forward. Mr. Stutzman also set-up a meeting with leadership to focus on staffing and on the critical aspects of what we need to do in our District. The District needs to spend money on the priorities and that needs to be made clear because we need to be as efficient as possible with generating revenue, especially through state aid. The focus has been shifted around this the concept of strategically emphasizing state aid as revenue. Dr. Terranova said this budget calendar would enhance that process. On January 28th the Board will be holding a Budget Workshop, which will be focused not just on the expenses but revenue. He said at that time we should have much more information on state aid. As the process moves into February a specific budget should be able to be worked out.

The motion was carried. 7 yes 0 no

LONG-RANGE TECHNOLOGY FINANCIAL PLAN

Dr. Terranova said he mentioned a focus on really prioritizing expenses as the District moves forward and maximizing the revenue that is generated outside of taxes. Victor Central Schools' hardware and network has been a focal point with Interim Assistant Superintendent Richard Stutzman and Director of Computer Services Angela Affronti. Ms. Affronti said the objective of the presentation is to explain the Districts technology spending in the past, present and future and getting into the long-term planning. She said she will also talk about how, moving forward, they can create better fiscal planning, working hand-in-hand with the business office. Mr. Stutzman said, in the past the District purchased hardware, the tools used in the classrooms and offices including laptops, desktops, and Chromebooks, through WFL BOCES to generate BOCES aid. Dr. Terranova said he mentioned a focus on really

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LONG-RANGE TECHNOLOGY FINANCIAL PLAN Continued

prioritizing expenses as the District moves forward and maximizing the revenue that is generated outside of taxes. Victor Central Schools' hardware and network has been a focal point with Interim Assistant Superintendent Richard Stutzman and Director of Computer Services Angela Affronti. Ms. Affronti said the objective of the presentation is to explain the District is spending in the past, present and future and getting into the long-term planning. She said she will also talk about how, moving forward, she can create better fiscal planning, working hand-in-hand with the business office. Mr. Stutzman said in the past the District purchased hardware; the tools used in the classrooms and offices including laptops, desktops, and Chromebooks, through WFL BOCES to generate BOCES aid. Every year, the District has also allocated specific funds, based on the number of students, to purchase state aided computer hardware. The District has done this very well. He said the network is a different discussion. Over the years, the District has purchased the network peripherals using capital project money. This means when something has happened, in the past, that requires repairs the District has either had to repair it internally or contract it out to an outside vendor. When you use an outside vendor and not BOCES you do not generate any aid. Mr. Stutzman said when he mentioned the capital project purchases those items are paid for over a 15 year period of time using bonds and interest; however many of those items need to be replaced before the 15 years is up. At times the District may have to replace the items two or three times before the initial purchase is paid for. Mr. Stutzman said the District is moving away buying technology through capital project funds. He said it will take a little longer to accomplish the technology goals that were put in the current capital project; however it makes the most sense from a financial standpoint. The one thing that will remain in the project is the replacement of the projectors in the four auditoriums because they have a useful life of well over 15 years. Mr. Stutzman said he and Mrs. Affronti meet almost weekly to talk about items that come up and how to best purchase items in a way that would maximize the funds that are provided from outside resources, BOCES aid and state aid. Ms. Affronti said they will continue to follow the revised hardware and network spending plan. They will continue to support the network through securing itinerant BOCES services that come in couple of days a week that help with the network. She said they will begin to strategically plan the staffing necessary for improved instructional technology support from their department. Mrs. Elliott said this could save hundreds, if not millions of dollars by going through the right channels that are more amiable and more efficient. She thanked Mr. Stutzman and Ms. Affronti for bringing that to the Boards attention. She said she is looking forward to where the department can take the District.

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

LONG-RANGE STRATEGIC PLANNING PROCESS

Dr. Terranova said, right now the District is focused on the day to day ability to continue to offer education to our kids in the most efficient, but most productive way, which is a hybrid model. He said at the same time we cannot lose focus on the long-term strategy to make sure our District is sustainable in the best ways to support our kids. The first aspect is to talk about long-term financial planning. This will begin in December. Superintendent Terranova said we have to get the District right-sized in terms of revenue and look at how we can be efficient. There will be a budget workshop to get to the heart of the revenue in relation to the expenses. This will be a community endeavor as it was last spring. He said this is not just talking about one year; we will be talking about two and three years. A second piece of the strategic plan is an analysis and recommendations for instructional leadership that will take place between December and March. Recommendations will come to the Board of Education in March to decide next steps. Instructional leadership structure will be an important piece with the financial planning as well. He said the third piece is District Strategic Planning from July 2021-December 2021. The first two steps need to take place before the District can move forward as a whole. The process will be transparent and will have heavy community involvement.

MEETING REPORTS Monroe County School Boards Association Committee Reports

Mr. DeLucia reported out on the Monroe County School Board's Association Information Exchange Committee Meeting that took place on October 14th. He said the presentation was on reopening schools with mental health and equity in mind. It included things like what the mental health and equity needs were and the impact of COVID. She talked about the nature of stress related to COVID.

Mr. DeLucia then reported out on the Labor Relations Meeting that took place on October 21st. He said the presenters defined for members the qualification for unemployment benefits and the criteria for employees to receive additional benefits.

Mr. DeLucia also reported out on the Legislative Committee Meeting. Visitors to the meeting included Interim Chancellor T. Andrew Brown and Regent Wade Norwood. Both stressed that financing public schools will be increasingly challenging.

Mrs. Elliott said she attended a President/Vice Presidents meeting on November 4th. The bulk of the conversation at the meeting was how to work with the mental and emotional health of students and staff. There were some uplifting ideas. One thing that came out of the conversation was that even in Monroe County very few of the contact tracings come from the schools. Schools are the safest and cleanest places for students to be.

VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

MEETING REPORTS

Standing Committee Updates

Mr. DeLucia said he attended the virtual NYSSBA Annual Convention through the Wayne-Finger Lakes BOCES Board. He said it was very well done and he has access to all of the sessions through the end of the year. This will allow him to go back through and review those he could not attend.

Mr. Vetter said he and Mrs. Ballard attended the Technology Committee Meeting. The focus was to adopt the vision statement that was created in the prior session. He said the main focus of this meeting was to review the goals that were in the original Technology Plan. Results of a recent technology survey that was conducted with the faculty was reviewed. The feedback from the group was the need for additional professional development for teachers. The next meeting will take place on January 19th.

Dr. Parks said as the Board looks at all of the different committees they sit on, not even so much the ones outside of the District, but within the District. We should understand that we serve on them as Board members, but also understand that when we are there that the committee understands we are then in support and not there to run the meeting. It is not the Board's meeting. We are at the same level as a community member. Our voice is equal to that of every single person on the committee. It is never a Board directed committee meeting, it is the director's meeting, or whoever it is that chairs it.

PUBLIC COMMENT

Due to the virtual meeting, there will be no live public participation. Please feel free to email any thoughts or comments to the Superintendent at terranovat@victorschools.org. The Board will receive all thoughts and comments submitted.

UPCOMING EVENTS

Next Regular Board Meeting

The next regular Board meeting will take place on Thursday, December 10, 2020 at 7:15 PM.

ADJOURN

A motion was made by T. Turner, seconded by C. Parks, to adjourn the meeting at 8:23 PM. The motion was carried. 7 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 October 31, 2020 be accepted.

I. GENERAL FUND

II. EXTRACLASS ACTIVITY REPORT

III. SCHOOL LUNCH FUND

IV. TRUST & AGENCY FUND

V. SPECIAL AID FUND

VI. CAPITAL FUND - 29M PROJECT

VII. CAPITAL SMART SCHOOLS BOND ACT

TREASURER'S REPORT

GENERAL FUND

I.

10/1/2020

39,920,228.16

RECEIPTS:

ACCOUNTS RECEIVABLE	0.00
TAXES (INCLUDING LIBRARY TAX)	13,867,350.44
STATE AID	130,047.44
INTEREST & PENALTIES ON TAXES	10,387.84
ADMISSIONS	0.00
IN LIEU OF TAXES	79,257.98
INTEREST AND EARNINGS	14,470.62
BUILDING USE	0.00
REFUND PRIOR YEARS EXPENSE	4,956.70
BOCES AID	652,979.20
MISC.	1,537.78
DUE FROM OTHER FUNDS	302,600.00
TUITION	0.00
INSURANCE RECOVERY	0.00
MONROE CO. SALES TAX	0.00
WAYNE CO. SALES TAX	0.00
MEDICAID	0.00

TOTAL RECEIPTS

15,063,588.00TOTAL RECEIPTS & BAL.
DISBURSEMENTS

54,983,816.16

5,508,161.88

BAL. ON HAND 10/31/20

49,475,654.28BANK RECONCILIATION

BAL./BANK STATEMENT	1,454,101.12
IN TRANSIT	0.00
BANK ERROR	0.00
LESS CHECKS OUTSTANDING	1,445,107.83
RETURNED CHECKS	0.00
DEPOSIT IN TRANSIT	0.00

BAL. IN NOW ACCOUNT/CDGA NAT.

8,993.29

BAL. IN CERTIFICATES/MM

49,466,660.99

BANK ERROR

0.00

RETURNED TAX CHECK

0.00

IN TRANSIT

0.00

IN TRANSIT

0.00

TOTAL BALANCE

10/31/2020

49,475,654.28LYNNE LUBASZEWSKI
DISTRICT TREASURER

EXTRACLASS TREASURER'S REPORT

II.

10/31/2020

0.00

ACTIVITIES	BEG. BAL.	RECEIPTS	TOTAL	DISBURSMTS	END. BAL.
CLASS OF 2020	0.00	0.00	0.00	0.00	0.00
CLASS OF 2021	7,746.42	1,000.00	8,746.42	0.00	8,746.42
CLASS OF 2022	2,048.28	0.00	2,048.28	0.00	2,048.28
CLASS OF 2023	519.75	0.00	519.75	0.00	519.75
CLASS OF 2024	519.75	0.00	519.75	0.00	519.75
AQUATIC L.	1,134.51	0.00	1,134.51	38.00	1,096.51
ART CLUB	164.34	0.00	164.34	0.00	164.34
BUSINESS CLUB	4,568.04	0.00	4,568.04	0.00	4,568.04
DRAMA CLUB	18,494.98	180.00	18,674.98	675.64	17,999.34
FRENCH CLUB	13,794.49	0.00	13,794.49	0.00	13,794.49
GO GREEN GARDEN TEAM	86.27	0.00	86.27	0.00	86.27
GLOBAL COMPETENCY	586.55	0.00	586.55	0.00	586.55
INTERNATIONAL CLUB	203.02	0.00	203.02	0.00	203.02
J.H. MUSICAL	23,538.42	0.00	23,538.42	962.25	22,576.17
J.H. STORE	1,188.00	0.00	1,188.00	0.00	1,188.00
J.H. ST. CO.	5,476.46	0.00	5,476.46	0.00	5,476.46
J.H. YEARBOOK	26.43	457.00	483.43	400.21	83.22
KEYCLUB	3,688.06	0.00	3,688.06	0.00	3,688.06
MANUFACTURING SYSTEMS	0.00	0.00	0.00	0.00	0.00
MEDICAL EXPLORERS	110.75	0.00	110.75	0.00	110.75
MENTORING CLUB	4,954.41	600.00	5,554.41	0.00	5,554.41
N.H.S.	1,946.59	0.00	1,946.59	0.00	1,946.59
OUTDOOR ACTIVITY	142.48	0.00	142.48	0.00	142.48
POSITIVE SCHOOL CLIMATE	4,285.32	0.00	4,285.32	0.00	4,285.32
SALES TAX	0.00	0.00	0.00	0.00	0.00
SEAS	481.00	0.00	481.00	0.00	481.00
S.H. ORCHESTRA	9,129.79	0.00	9,129.79	0.00	9,129.79
SH SCHOOL STORE	4,497.26	333.00	4,830.26	0.00	4,830.26
S.H. ST. CO.	6,352.63	7.98	6,360.61	0.00	6,360.61
SH YEARBOOK	2,863.42	0.00	2,863.42	0.00	2,863.42
SPANISH CLUB	2,057.09	0.00	2,057.09	0.00	2,057.09
TRI-M HONOR SOCIETY	1,087.50	0.00	1,087.50	0.00	1,087.50
VICTOR CARES	11,538.49	0.00	11,538.49	0.00	11,538.49
TOTALS	133,230.50	2,577.98	135,808.48	2,076.10	133,732.38
BAL/BANK	135,520.75				
CKS OUT	1,800.68		10/31/2020		133,732.38
INT. NOT POSTED	7.69				
BANK ERROR	0.00				
RETURNED CHECKS	20.00				
IN TRANSIT	0.00				
BAL. 10/31/2020	133,732.38				

Betty Post, Extraclass Treasurer

TREASURER'S REPORT

SCHOOL LUNCH

III.

BALANCE ON HAND 10/1/2020 358,903.89

RECEIPTS:

ACCOUNTS RECEIVABLE	0.00
A LUNCHES	0.00
A BREAKFAST	0.00
OTHER SALES	1,625.56
SALES TAX	97.91
INTEREST POSTED	18.38
DUE FROM OTHER FUNDS	0.00
MISC	0.00
STATE AND FEDERAL AID	0.00

TOTAL RECEIPTS 1,741.85

TOTAL RECEIPTS AND BAL. 360,645.74

DISBURSEMENTS 103,609.07

BALANCE ON HAND 10/31/2020 257,036.67

BANK RECONCILIATION

BAL. PER BANK STATEMENT 10/31/2020 AND CD'S 257,092.92

IN TRANSIT	0.00
BANK ERROR	0.00
IN TRANSIT ON LINE PAYMENTS	0.00
RETURNED CHECK	0.00
OUTSTANDING CHECKS (6849, 6856)	56.25

BALANCE IN SCHOOL LUNCH FUND 257,036.67

LYNNE LUBASZEWSKI
DISTRICT TREASURER

✓
(K) R/B/m

BALANCE ON HAND 10/01/2020	424,317.71
TOTAL RECEIPTS:	<u>3,880,414.13</u>
TOTAL RECEIPTS AND BAL.	4,304,731.84
DISBURSEMENTS:	<u>3,904,010.29</u>
ENDING BALANCE 10/31/2020	<u><u>400,721.55</u></u>

BANK RECONCILIATION

BAL. PER STATEMENT	TRUST & AGENCY ACCOUNT	562,661.50
P/R INTEREST-CNB		0.31
P/R INTEREST-FIVE STAR		0.00
OUTSTANDING CHECKS		158,017.61
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		1,634.26
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		1,658.08
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		630.31
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		0.00
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		0.00
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		0.00
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		0.00
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		0.00
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		0.00
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		0.00
BAL. IN T & A ACCOUNT	10/31/2020	<u><u>400,721.55</u></u>

PAYROLL ACCOUNT...BAL. PER BANK STATEMENTS	28,513.28
LESS INTEREST NOT POSTED	0.31
IN TRANSIT TO GENERAL	0.00
DEPOSIT IN TRANSIT	0.00
BANK ERROR	<u>0.00</u>
BALANCE IN PAYROLL ACCOUNT	<u><u>28,512.97</u></u>
OUTSTANDING CHECKS IN PAYROLL ACCOUNT	<u><u>28,512.97</u></u>

LYNNE LUBASZEWSKI
DISTRICT TREASURER


12/3/20

TREASURER'S REPORT

SPECIAL AID FUND

V.

BALANCE ON HAND	10/1/2020	497,013.01
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RECEIPTS:

INTEREST	27.64
DUE FROM OTHER FUNDS	0.00
STATE OF NY	46,393.00
REFUND PR YR EXPENSE	<u>0.00</u>

TOTAL RECEIPTS	<u>46,420.64</u>
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TOTAL RECEIPTS AND BALANCE	543,433.65
DISBURSEMENTS	<u>157,742.00</u>

BAL. ON HAND 10/31/2020	<u><u>385,691.65</u></u>
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BANK RECONCILIATION

<u>BAL./BANK STATEMENT</u>	392,991.64
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OUTSTANDING CHECKS (5845, 5846, 5847, 5848)	7,299.99
IN TRANSIT	<u>0.00</u>
BALANCE IN NOW/MM ACCOUNT 10/31/2020	<u><u>385,691.65</u></u>

[Handwritten signature]
12/3/20

TREASURER'S REPORT

CAPITAL FUND-29M PROJECT

VI.

BALANCE ON HAND	10/1/2020	10,854,099.07
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RECEIPTS:

INTEREST	3,688.54
FROM CAPITAL RESERVE	0.00
BAN & PREMIUM	0.00

TOTAL RECEIPTS	3,688.54
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TOTAL RECEIPTS AND BALANCE	10,857,787.61
DISBURSEMENTS	169,251.77

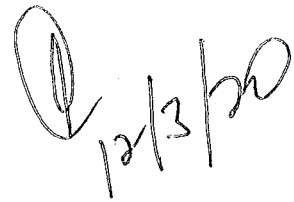
BAL. ON HAND 10/31/2020	10,688,535.84
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BANK RECONCILIATION

BAL./BANK STATEMENT	5,288.88
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LESS CHECKS OUT	0.00
DEPOSIT IN TRANSIT	0.00
BALANCE IN CHECKING ACCOUNT	5,288.88
BALANCE IN CERTIFICATES OF DEPOSIT/MONEY MARKET	10,683,246.96
IN TRANSIT	0.00
BALANCE IN CAPITAL 29M PROJECT 10/31/2020	10,688,535.84

LYNNE LUBASZEWSKI
DISTRICT TREASURER


12/3/20

TREASURER'S REPORT

CAPITAL FUND-SMART SCHOOLS BOND ACT

VII.

BALANCE ON HAND	10/1/2020	0.00
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RECEIPTS:

INTEREST	0.96
DUE TO GENERAL	78,479.00
BAN & PREMIUM	<u>0.00</u>

TOTAL RECEIPTS	<u>78,479.96</u>
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TOTAL RECEIPTS AND BALANCE	78,479.96
DISBURSEMENTS	<u>78,479.00</u>

BAL. ON HAND 10/31/2020	<u><u>0.96</u></u>
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BANK RECONCILIATION

<u>BAL./BANK STATEMENT</u>	78,479.96
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LESS CHECKS OUT (1032)	78,479.00
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DEPOSIT IN TRANSIT	<u>0.00</u>
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BALANCE IN CHECKING ACCOUNT	0.96
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IN TRANSIT	<u>0.00</u>
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BALANCE IN CAPITAL SMART SCHOOLS BOND ACT 10/31/2020	<u><u>0.96</u></u>
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LYNNE LUBASZEWSKI
DISTRICT TREASURER

①
12/3/20

**VICTOR CENTRAL SCHOOL
BOARD OF EDUCATION**
Personnel Agenda, December 10, 2020

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

Leaves of Absence: The granting of an extension of .3FTE unpaid discretionary leave of absence for **Joanne Lowe**, Music Teacher, effective January 4, 2021, through April 2, 2021.

The granting of an extension of the unpaid discretionary leave of absence for **Mary Ann Buckley**, Elementary Teacher, effective November 30, 2020, through December 31, 2020.

The granting of an extension of the unpaid discretionary leave of absence for **Jennifer Cole**, Elementary Teacher, effective January 25, 2021, through June 30, 2021.

The granting of an extension of childcare leave of absence for **Maura Rovinsky**, Elementary Teacher, effective February 22, 2021, and extending to June 30, 2021.

Co-Curricular:

Resignations: The resignation of **Michele Urban**, Sr. High School Key Club Advisor, effective September 1, 2020.

Appointments:

Clubs & Advisors:	<u>Name</u>	<u>Group</u>
Sr. High School Key Club Advisor	Andrew Buttram	3

Athletics:	<u>Position</u>	<u>Name</u>	<u>Level</u>	<u>Years</u>
Bowling	Head Varsity	Mark Foeder	4	16
	Volunteer	Jamie LaBrake	-	-
Alpine Skiing	Head Varsity	Jen Haggerty	4	21
	Volunteer	Maddy Haggerty	-	-
Swimming & Diving - Boys	Head Varsity	Brett Leader	1	12
	Varsity Assistant	David Marsh	4	6
	Modified B	Gina Potenza	4	9

Per Diem Substitutes:	<u>Candidate</u>	<u>Area of Certification</u>
	Madeline Haggerty	Uncertified
	Holly McClow	Uncertified
	Jennifer Allis	Uncertified
	Katherine Kreiss	Uncertified

Non-Instructional
Appointments:

The appointment of **Shana Mundorff**, Full Time Teacher Aide, effective November 16, 2020, at an hourly rate of \$12.50.

The appointment of **Kathleen Maurillo**, Full Time Department Secretary, effective November 30, 2020, at an hourly rate of \$16.00.

The appointment of **Laurie Neroni**, who is licensed as a Registered Professional Nurse, to a part-time (.6fte) position as a School Nurse effective December 3, 2020, and ending June 30, 2021, with a prorated annual salary of \$18,060 (Step 1).

The appointment of **Hollie Joseph**, from Substitute School Bus Driver to Full Time School Bus Driver, retroactively effective September 2, 2020, at an annual rate of \$14,140.

The appointment of **Jean Miller**, from Substitute School Bus Driver to Full Time School Bus Driver, retroactively effective September 2, 2020, at an annual rate of \$14,140.

Resignations:

The resignation of **Anita Fickett**, Full Time Teacher Aide, effective December 31, 2020.

The resignation of **Teresa Fitzpatrick**, Full Time Teacher Aide, effective December 17, 2020.

The resignation of **Larry Abbott**, Full Time Cleaner, effective December 31, 2020.

Leave of Absences:

The granting of an extension of the unpaid discretionary leave of absence for **Kristi Patton**, Part Time Teacher Aide, effective November 19, 2020, through January 27, 2021.

The granting of an unpaid discretionary leave of absence for **Vilayphone O'Malley**, Full Time Teacher Aide, effective December 1, 2020, through December 31, 2020.

The granting of an unpaid discretionary leave of absence for **Lynne Oddo**, Part Time Teacher Aide, effective December 12, 2020, through January 3, 2021.

The granting of an extension of the unpaid discretionary leave of absence for **Anita Young**, Part Time Teacher Aide, effective January 1, 2021, through June 30, 2021.

The granting of an extension of the unpaid discretionary leave of absence for **Kristy Folkerth**, Full Time Teacher Aide, effective December 1, 2020, through December 14, 2020.

The granting of an unpaid discretionary leave of absence for **Sallieann Orlando-Cataldi**, Full Time Teacher Aide, effective December 9, 2020, through December 18, 2020.

**Per Diem and
Substitute Positions:**

Candidate
Kellen Seager
Vanessa Nowicki
Deborah Jones
Marissa Smith
Jennifer Morse

Position
Teacher Aide
Teacher Aide
School Nurse
School Nurse
School Nurse

**MEMORANDUM OF AGREEMENT
BETWEEN THE CIVIL SERVICE EMPLOYEE'S ASSOCIATION INC,
LOCAL 1000, AFSCME, AFL-CIO, VICTOR CENTRAL SCHOOL
DISTRICT NON-INSTRUCTIONAL EMPLOYEES UNIT #7854 ONTARIO
COUNTY LOCAL 835 AND THE VICTOR CENTRAL SCHOOL DISTRICT**

The Civil Service Employee's Association (hereinafter referred to as "CSEA") and the Victor Central School District (hereinafter referred to as the "District" and both hereinafter referred to as the "parties") are agreeing to the Memorandum of Agreement stated below.

Whereas, CSEA and the District are parties to a collective bargaining agreement which will expire on June 30, 2023; and,

Whereas, both parties understand the impact of COVID-19 on the operations of schools and school buses; and,

Whereas, new disinfecting procedures have been implemented in schools and school buses for the 2020-21 school year; and,

Whereas, both parties mutually agree to enter a memorandum of agreement because of the need to increase the disinfecting of school buses using the new procedures; and,

Now, therefore, the parties mutually agree as follows:

Due to the need to disinfect school buses in order to reduce the spread of the COVID-19 virus, the parties agree to pay District bus drivers at the rate of \$15.00 per hour when performing the newly developed bus disinfecting procedures on District buses.


The scheduling of bus drivers to perform bus disinfecting procedures will be at the direction of the Director of Transportation or their designee.

It is understood that this rate is limited to disinfecting buses using the new procedures that have been developed in response to COVID-19 and is not the same as bus cleaning/sanitizing.

Further, the rate for bus cleaning/sanitizing found in the current collective bargaining agreement will remain unchanged.

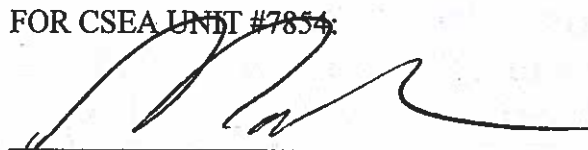
This Memorandum of Agreement shall be effective retroactively to September 10, 2020 and remain in effect until the last day students are transported on District buses in the 2020-21 school year, shall not set any precedence and all other terms and conditions of the collective bargaining agreement remain unchanged.

Agreed to this _____ day of November, 2020
FOR THE VICTOR CENTRAL SCHOOL DISTRICT:



Dr. Timothy Terranova
Superintendent of Schools

FOR CSEA UNIT #7854:



Mark Pugaber
Unit #7854 President



Paul D. Peters
CSEA Labor Relations Specialist

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

SINGLE AUDIT REPORT

For Year Ended June 30, 2020

MENGEL METZGER BARR & CO. LLP

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

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Schedule of Findings and Questioned Costs	6

MENGEL METZGER BARR & CO. LLP

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

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, 2020. 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, 2020.

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, 2020, 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 October 9, 2020, 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
November 20, 2020

Mengel, Metzger, Barw & Co. LLP

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED JUNE 30, 2020

<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	0032-20-0673	\$ 829,006 *
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-20-0673	16,580 *
<i>Total Special Education Cluster IDEA</i>				\$ 845,586
Title IVA - Student Support and Academic Enrichments Grants	84.424	N/A	0204-20-2215	25,652
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-20-2215	92,006
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-19-2215	614
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-20-2215	322,889
Total U.S. Department of Education				\$ 1,286,747
<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	\$ 296,644
National School Lunch Program - COVID-19	10.555	N/A	006901	64,804
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	006901	134,731
National School Breakfast Program	10.553	N/A	006901	47,242
National School Breakfast Program - COVID-19	10.553	N/A	006901	33,587
<i>Total Child Nutrition Cluster</i>				\$ 577,008
Total U.S. Department of Agriculture				\$ 577,008
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 1,863,755

* Major Programs

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Notes to Schedule of Expenditures of Federal Awards

June 30, 2020

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, 2020. 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, 2020

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>
<u>Special Education Cluster IDEA (as defined by Uniform Guidance)</u>	
CFDA #84.027	Special Education – Grants to States (IDEA, Part B)
CFDA #84.173	Special Education – Preschool Grants (IDEA, Preschool)

- | | |
|--|-----------|
| 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

There were no current year findings or questioned costs and there were no prior year findings or questioned costs.