

Victor Central School  
Board of Education  
PROPOSED AGENDA  
Regular Meeting, Thursday, January 14, 2021 – 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/LQNSXqYX4a0>

✓ = 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](mailto:terranovat@victorschools.org). The Board will receive all thoughts and comments submitted.
- ✓ 6. **Acceptance of Consent Items (5 min.)**
  - A. **Minutes of the regular meeting of December 10, 2020;**
  - B. **Treasurer's Report for the month ending November 30, 2020 and other financial documents;**
  - C. **Personnel Agenda;**
  - D. **Recommendations of the Committee on Special Education from the meetings of December 7, 8, 10, 11, 14, 15, 16, 17, 18, 21, 22, 2020, January 4, 6, 7, 8, 11, 12, 13, 14, 2021 and from the Committee on Preschool Special Education from the meetings of December 22, 2020, January 5, 12, 2021;**
  - E. **Board Members to attend standing committee meetings;**
  - F. **Declare the following as surplus:**
    - **Hewlett Packard LaserJet P2055dn Pinter with VCS Tag #011719;**
    - **2001 Chevy Food Services Van with VIN # 1GBJG31R911183655;**
    - **40 Gallon Greon Jacketed Steam Kettle with VCS Tag #00808;**

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- G. Approve the District Level Safety Plan;
- H. Acceptance of the Extraclassroom Audit Report and Corrective Action Plan for year ended June 30, 2020; and
- I. The following employees are approved for student attendance purposes:
  - Early Childhood School – Karen Ludwig
  - Primary School – Lisa Barton
  - Intermediate School – Elaine Robinson
  - Junior High School – Leslie Behnke
  - Senior High School – Michelle Gilbert and Sheryl Diehl

7. A. Campus News

B. Capital Project Update (*George Spinaris and Dave Phelps; 10 min.*)

C. Instructional Leadership Analysis Process (*Deborah Leh; 15 minutes*)

D. Budget Update (*Tim Terranova, Richard Stutzman; 30 min.*)

- Review Reserves and Fund Balance

E. Policy Review; First reading of the following policy:  
1. Student Gender Identity; Policy 5010

8. Meeting Reports

A. Monroe County School Boards Association Committees

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 [terranoval@victorschools.org](mailto:terranoval@victorschools.org). The Board will receive all thoughts and comments submitted.

10. Upcoming Events

- Budget Workshop, Thursday, January 28, 2021
- Next Board Meeting, Thursday, February 11, 2021
- Budget Workshop, Thursday, February 25, 2021

✓ 11. Adjourn

**VICTOR CENTRAL SCHOOL  
BOARD OF EDUCATION  
Unapproved Minutes of Regular Meeting of December 10, 2020  
Virtual Meeting via Zoom**

<b>CALL TO ORDER</b>	President Kristin Elliott called the meeting to order at 5:32 PM.
<b>Members Present</b>	Karen Ballard, Tim DeLucia, Chris Eckhardt, Kristin Elliott, Trisha Turner (entered at 5:47 PM), Christopher Parks, Michael Vetter (entered at 5:35 PM)
<b>ENTER EXECUTIVE SESSION</b>	A motion was made by C. Parks, seconded by K. Ballard, to enter executive session at 5:33 PM to discuss the employment history of specific individuals. The motion was carried. 5 yes 0 no
<b>REGULAR SESSION</b>	A motion was made by T. Turner, seconded by C. Parks, to return to regular session at 7:02 PM. The motion was carried. 7 yes 0 no
<b>APPROVE AGENDA</b>	A motion was made by C. Parks, seconded by T. Turner, to approve the revised agenda. The motion was carried. 7 yes 0 no
<b>SUPERINTENDENT'S UPDATE</b>	<p>Dr. Terranova provided a Pre-K update. Some shifts in the program had to be made by January 4, 2021 due to the loss in state funding for the program. There was an unanticipated cut from the funding from 2019-2020 of \$108,202. The District is at risk at losing another 20% this year. All the parents involved have received notification. Dr. Terranova said he is confident the students will continue to have a good experience. Mr. Eckhardt said just to clarify, this is not a Victor School District issue, this is anyone with a Pre-K Program in New York State. Everyone is in the same circumstance as far as funding.</p> <p>Superintendent Terranova said it is not just a Victor issue. This is a reduction in Pre-K funding by the state. Dr. Terranova said part two of his brief update is to talk about the incredible work the leadership staff and teachers are doing in the hybrid model. He talked about the feedback loop and having the constant loop of communication. The teachers are working incredibly hard in trying to teach in difficult multiple models. He said the District knows this is not as effective as having kids in front of the teachers five days a week. He said it is important to have the elementary kids in school every other Wednesday. A difficult decision has been made to adjust the current practice at the secondary level. It was decided to increase the touchpoint and live interaction with kids. It is a challenging move and extremely challenging for the teaching staff. The shift will take place starting February 1<sup>st</sup>. The idea is to make the stronger live connections. Dr. Terranova said significant professional development will be provided for the teachers.</p> <p>C. Parks left the meeting at 7:36 PM</p>
<b>RECOGNITIONS</b>	None at this time.

# VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

## 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](mailto:terranovat@victorschools.org). The Board will receive all thoughts and comments submitted.

## CONSENT ITEMS

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

## MINUTES

Minutes of the Regular Board Meeting on November 12, 2020;

## FINANCIAL STATEMENTS

Treasurer's Report for the month ending October 31, 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

### 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.

### Resignation:

**Jennifer Check**, Principal at the Primary School effective at the end of the day December 10, 2020.

### Appointments:

**Monica Macaluso**, Interim Principal at the Early Childhood School effective January 4, 2021 through June 30, 2021, at the rate of \$500 per full day (\$250 per half-day).

# VICTOR CENTRAL SCHOOL BOARD OF EDUCATION

**Danielle Dehm**, Interim Principal at the Primary School effective December 14, 2020 through June 30, 2021, at the rate of \$500 per full day (\$250 per half-day).

## Co-Curricular:

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

## Appointments:

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

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

<b>Per Diem Substitutes:</b>	<u><b>Candidate</b></u>	<u><b>Area of Certification</b></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.

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**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.

<b>Per Diem and Substitute Positions:</b>	<b><u>Candidate</u></b>	<b><u>Position</u></b>
	Kellen Seager	Teacher Aide
	Vanessa Nowicki	Teacher Aide
	Deborah Jones	School Nurse
	Marissa Smith	School Nurse
	Jennifer Morse	School Nurse

**MEMORANDUM OF AGREEMENT** Agreement between a staff member and the District executed on December 10, 2020 as submitted;

## **VICTOR CENTRAL SCHOOL BOARD OF EDUCATION**

<b>CSE/CPSE RECOMMENDATIONS</b>	Recommendations of the Committee on Special Education from the meetings of November 2, 12, 13, 16, 17, 18, 19, 20, 23, 24, 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;
<b>BOARD MEMBER COMMITTEE MEETINGS</b>	Board members to attend standing committee meetings;
<b>DONATIONS</b>	<p>The following donations:</p> <ul style="list-style-type: none"><li>• Lacrosse Rebound Net valued at \$160.00 from Paul Clingerman to the Victor Central School District;</li><li>• \$700.00 from the Victor Girls Swim Team Booster Club to the Victor Central School District to support Varsity Media Live Streaming Services;</li><li>• \$2,100.00 from the Victor Soccer Booster Club to the Victor Central School District to support Varsity Media Live Streaming Services;</li></ul> <p>Mrs. Elliott thanked the community for the wonderful donations.</p>
<b>SURPLUS ITEMS</b>	<p>The following are declared as surplus:</p> <ul style="list-style-type: none"><li>• Epson perfection V350 photo Scanner with VCS tag # 013175;</li><li>• LaserJet P2015dn Printer with VCS tag # 04506;</li><li>• Hewlett Packard Chromebook with VCS tag # 310240;</li></ul>
<b>SECTION 504 OFFICER</b>	Appoint Leanne Gmeindl as Section 504 Officer for the 2020-2021 school year;
<b>MEMORANDUM OF AGREEMENTS</b>	<p>The following Memorandum of Agreements:</p> <ul style="list-style-type: none"><li>• MOA between Victor Central School District and Civil Service Employee's Association regarding bus disinfecting as submitted;</li><li>• MOA between Victor Central School District and a Confidential Administrator as submitted;</li></ul>
<b>SINGLE AUDIT REPORT</b>	<p>The Victor Central School District Single Audit Report for the year ended June 30, 2020;</p> <p>The motion to accept the foregoing consent items was carried. 6 yes 0 no (<i>end of consent items</i>)</p> <p>C. Parks returned to the meeting at 7:49 PM.</p>
<b>CAMPUS NEWS</b>	VCS administrators summarized activities on campus.

## **VICTOR CENTRAL SCHOOL BOARD OF EDUCATION**

### **HEALTH AND SAFETY UPDATE RELATED TO COVID- 19**

Superintendent Terranova said first and foremost he wanted to thank the teaching and professional staff for doing their part in keeping the schools a safe place. He then introduced Roni Puglisi who presented a health and safety update. Ms. Puglisi gave a public shout out to the nursing staff. In addition to what they do each and every day they are checking daily screening and managing the oversight of positive cases and quarantines. They also answer countless questions. She said Victor Central Schools is lucky to have them as part of the team. She then talked about the preparations in the event the District is moved to a yellow zone. She said her objective is to share with the Board of Education the components of yellow zone designation planning for Victor Central Schools. She said the District will continue to flex and adapt as the guidance changes. The planning components included a consent survey from parents/guardians and staff members. A survey was sent to parents and staff to either opt out or opt into the testing. Another stage was to train the testers. Twelve Victor Central School District staff members have been trained by Wayne-Finger Lakes BOCES. This is a rapid test and the results are obtained in 15 minutes. The District will have to test 20% of the staff and student population. Ontario County Department of Public Health will provide the tests. There will be five testing teams with four members in each team. All staff and student results will be presumed negative. If positive, the staff member or student will be notified immediately and the District will follow the current protocol. The number one priority is keeping the students and staff safe at Victor Central Schools. Mrs. Elliott said because there are five teams of four individuals is that one team per building. Ms. Puglisi said no, all five testing teams will be done in one location at the same time. Mrs. Elliott asked if this was a self-administered exam with supervision. Ms. Puglisi said the individuals providing the training said the test should be administered by school staff to make sure they are administered in a way so the results are accurate. Mrs. Elliott asked if there is any data to the level of accuracy. Ms. Puglisi said she is assuming so; however, she cannot speak to that. Dr. Parks asked if the test is a generation 1 or a generation 2 test. Ms. Puglisi said she was not sure of the generation. Dr. Parks asked once the students are tested are they sitting and waiting for 15 minutes or are they sent back to the classroom. Ms. Puglisi said the students are sent back to the classroom. If the test is positive they will be brought right down to the nurses office. Dr. Parks asked if there has been consideration for the students to wait the 15 minutes in a space made available. Dr. Terranova said the District was told by the Department of Health not to have the students wait. Mrs. Elliott said if the students test positive would they be sent to their own physician for another test,



## **VICTOR CENTRAL SCHOOL BOARD OF EDUCATION**

### **HEALTH AND SAFETY UPDATE RELATED TO COVID- 19 Continued**

not a rapid test. Ms. Puglisi said if they test positive, they will have to see a health care provider and be reported to the Department of Health. Dr. Parks said he appreciates everything the District is doing to navigate this. He said he appreciates the feasibility of the schools demonstrating they are the safest place for students to be. Would it be possible to look at what a five-day in person education model look like, if and when it's possible. Can it happen this year? Can the District look at what the feasibility is to have those conversations. We have had a lot of conversations on hybrid and adjusting for the needs of the students. How will we do this when it does happen? Dr. Terranova said it is a great point and it is something we can look at. We are starting those initial conversations. In the bigger picture, it is something the District needs to collaborate with the state and the local health departments on sooner rather than later. Mrs. Elliott said just to clarify; we are not currently in a yellow zone we are in preparation plans. Who makes that decision when we go to yellow and what is the timeline to which we respond. Dr. Terranova said the state makes that decision working with the county governments. They will determine whether certain areas of the county need to do testing or the entire county. Mrs. Turner asked what the data was from the Monroe County Schools that had to do testing in comparison with the community. Superintendent Terranova said from what he heard the school district's positivity rate was extremely less than then communities was.

### **2021-2022 DRAFT BUDGET AND FINANCIAL STRATEGIES**

Dr. Terranova thanked Mr. Richard Stutzman for the work being done on the upcoming budget. He said he has had significant experience in multiple districts. Dr. Terranova reminded the Board of the budgetary goals. It is important to maintain existing programs, services, and class sizes by insulating the District's finances against the potential mid-year state aid reductions. It is important to avoid further depletion of already critically low reserve funds and identify and realize operational efficiencies. He said the District is looking to sustain programming, not increase programming. To do that the community did an incredible job in passing the budget and exceeding the tax cap. Back on June 17, 2020 Dr. Terranova sent a message out to the community. "The Victor Central School District budget situation is not solved. We continue to be in a perilous financial situation that has been building for years. We will need the collective wisdom of this community to continue to move forward." Dr. Terranova said that was emphasized in July when Rick Timbs, a financial expert, presented to the Board of Education. Mr. Timbs said the District needs to develop a multi-year, strategic financial plan. The District needs to stabilize spending throughout the year and end budget modifications mid-year. There are significant concerns over lack of reserves and built-in fund balance and there are revenue challenges with state aid, sales tax and local taxes. Dr.

## **VICTOR CENTRAL SCHOOL BOARD OF EDUCATION**

### **2021-2022 DRAFT BUDGET AND FINANCIAL STRATEGIES Continued**

Terranova thanked the community once again as there was a significant raise in the tax levy and the District continues to celebrate having a lower tax rate than surrounding districts. The Victor Central School District's financial philosophy is to offer a high quality, comprehensive education to all children comparable to surrounding districts while balancing the financial needs of our community. The budget goals moving forward are to maintain a comprehensive education that the Victor Central School District community expects, stabilize reserves and develop consistent budgetary practices, maximize efficiencies in spending, maximize the ability to generate aid for future years and continue transparency with the community.

Mr. Stutzman talked about the District's current situation. The one thing that is important is that in order to get schools open this year the District had to incur a great deal of expenses not planned for. The increased costs related to COVID, including staff, is \$175,000 through November 30<sup>th</sup>. He said the District has applied to FEMA to try and get relief aid. In 2019-2020 aid payment for BOCES, Excess Cost and Universal Pre-K were 20% less than anticipated. As of today the District still has not received word if we will receive the 2020-2021 state aid allotment. When the current budget was built there was surplus money strategically built in to help build reserve funds. Mr. Stutzman talked about the assumptions for the upcoming budget. The salary and fringe benefits will increase. Salary increases are based on collective bargaining agreements. Fringe benefit increases are linked to the projected rates for Employee Retirement, Teacher Retirement and health/dental insurance. The rate increases for health and dental won't be known until February. The rollover budget maintains the current staffing levels as is and maintains all current programs and mandates. There will be a debt service increase along with increases in utilities and gasoline. There is a tentatively scheduled increase in private school tuition along with tuition increases for Career and Technical Programs and Special Education Services through BOCES.

The non-BOCES Technology services/purchases and hardware purchases are being moved to BOCES, which would generate aid. Mr. Stutzman then talked about the different categories of expenses. Under salaries there is an increase of 3.39%. He said he is hoping to minimize that to a degree. The budget for the equipment category will not be increased. Contractual expenses are up approximately \$78,000, which is an increase of 2.21%. The main increase in that category is postage and utilities. There is an increase of \$98,000, or 6.59%, in materials and supplies. This includes copy paper, gasoline, bus parts and

## **VICTOR CENTRAL SCHOOL BOARD OF EDUCATION**

### **2021-2022 DRAFT BUDGET AND FINANCIAL STRATEGIES Continued**

materials and supplies for special education. Mr. Stutzman said supplies used to be allocated to the grants; however now the grants fund much of the salaries. Materials and supplies have been shifted to the general fund. He then discussed the state aided programs. This is money the state provides the District and if it you don't use it you lose it. The only increase is in computer hardware to support all of the technology needed by the District. This increase is a \$5,000 increase, or 3.45%. Library materials, computer software and textbooks categories all remain the same with no increase. Tuition would remain the same for the Charter Schools with an increase in students with disabilities private and public schools. There are two categories under the BOCES budget. The EduTech budget is not as large of an increase as it looks. It looks like an increase of \$163,650, or 14.92%, however that is just repurposing money. Salaries make up about half of the budget and fringe benefits another 20%. Mr. Stutzman said debt service is an increase of \$810,000 and will help in the tax cap calculation. The interfund transfer is money that is allocated to pay for the local share of the summer special education program. As it stands right now the total budget goes from \$78,256,890 to \$82,685,424, an increase of 5.66%. Mr. Stutzman said keep in mind this is just looking at the expense side. There have not been any revenues placed against it yet and they have not talked about efficiencies. He said the Business Office and Personnel Office will work with administration to determine staffing efficiencies. The Business Office will work to review the current revenue sources and develop the revenue side of the 2021-2022 budget that will be presented at the January 14, 2021 Board of Education meeting along with a review of the progress on staffing efficiencies and an update on reserves. The Business office will continue bring on staff in areas where we truly need it such as an IT Integration Specialist. The District will work with Wayne-Finger Lakes and Monroe #1 Regional Information Centers (RIC) to review our current situation and determine strategies to move non-aideable technology contracts to the appropriate RIC that best accomplishes the District's goal to increase revenue. A lot of this work was started under Mr. Schickling and has continued to a great extent. The Business Office will collaborate with the users of BOCES services to determine what the District's needs will be for the upcoming school year. The Business Office will meet with the Program and Building Administrators to finalize contractual, supply and equipment allocations. Mrs. Elliott said Mr. Stutzman mentioned an Integration Specialist in IT. She said that has not been part of any conversation yet. Would that be more of a specialist on the rollout of technology and user end or a specialist on the finance end and how to purchase software? Mr. Stutzman said an individual to support the teachers on how to integrate technology into their classroom. Dr.

## **VICTOR CENTRAL SCHOOL BOARD OF EDUCATION**

### **2021-2022 DRAFT BUDGET AND FINANCIAL STRATEGIES Continued**

Parks asked if that is an equivalent to an instructional coach. Mr. Stutzman said it is similar. It is on the wish list. Superintendent Terranova said as we move throughout the planning process of the budget the support need increases for our teachers. That item could come as a standalone person or multiple staff members or it could also come from BOCES. There are some different options out there. Mr. Stutzman said the District has brought on two .4 technology support staff to help the two employees the District currently has to maintain technology. The salaries for .8 is 63.4% aideable. The theory is to repurpose and reallocate. Mr. Vetter said he is thrilled the District is considering this. The continued discussion over the last two months in the Technology Committee has been a strongly stated desire to receive assistance from a highly trained professional. Something now more than every District needs. He said it is something that is a standard practice. Mr. Vetter then asked for more details on finding other staffing efficiencies. Mr. Stutzman said about three weeks ago they met with building principals and program administrators to look at their current staffing and how they can do things better. He said hopefully they can come back with some of those ideas in January. Mr. Eckhardt thanked Mr. Stutzman and Dr. Terranova and he said this is tremendously thorough information and helpful and he appreciates the total transparency. He asked what is the macro takeaway. Looking at this what will happen from here on in. Mr. Stutzman said there could be some modification in the health insurance increase. He said he tried to maintain the philosophy to have some money at the end of the year to put in reserves. Mr. Eckhardt said with this rollover budget and things we are obligated to commit to there has to be some thought to the reserve plan and stabilization for the District as it is put together. Dr. Parks said longer term, from the standpoint of technology does looking at it the way we have tonight springboard us for conversation of venturing down the road with Victor becoming a one-to-one District? He said it is something for us to continually discuss as far as what is best for our District. Dr. Terranova said there is a short-term and a long-term goal. The short-term is that the 5.66% increase we would try to reduce that through efficiencies. That is where we are going to have to take a look at the most essential aspects. Dr. Terranova said that is why it is so important, for the next three months, to have the important conversations. This is a tough year and next year will be just as tough. Long-term it will be really important, in the strategic planning process, to emphasize what is most important to the community when we prioritize the funding. Short term we have some significant challenges financially. Mr. Stutzman said one thing to recommend once we know what the state is going to do with the 2020-2021 aid is to start having conversations about a Technology Reserve long-term. Dr. Terranova said the next steps are to dive deep into fund balance reserves and debt

# **VICTOR CENTRAL SCHOOL BOARD OF EDUCATION**

## **2021-2022 DRAFT BUDGET AND FINANCIAL STRATEGIES Continued**

service. He said he cannot thank the community enough for passing the 2020-2021 budget. He will be gathering the Thought Partner Community Members together in February. January 28, 2021 will be a budget workshop devoted to the revenue and expenses. The goal is to have a clear picture of the budget by February 1<sup>st</sup>. He thanked Mr. Stutzman for his great work. Dr. Parks thanked Dr. Terranova, and Mr. Ford before him, for a sustained level of openness and transparency. It has been very helpful.

## **MEETING REPORTS Monroe County School Boards Association Committee Reports**

Mr. DeLucia gave an update on the Monroe County School Boards Association (MCSBA) Information Exchange Committee Meeting on November 18<sup>th</sup>. The presenters were from the Rochester School District and presented on conquering the digital divide. Once the pandemic hit the Rochester City School District went fully remote and hardware issues had to be addressed. There were 10,000 hot spots handed out. The district had to change their way of thinking in that connectivity is not just a right anymore it is an essential use. Mr. DeLucia said every district is dealing with those kinds of issues.

Mr. DeLucia gave an update on the MCSBA Labor Relations meeting that also took place on November 18<sup>th</sup>. The discussion was around labor relations in a catastrophic time. Districts went into detail about staffing levels and how they had to deal with major staff corrections very professionally.

## **Other Committee Reports**

Dr. Parks said there is an Arts Hall of Fame is meeting on February 10, 2021.

## **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](mailto:terrannot@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, January 14, 2021 at 7:15 PM.

## **Budget Workshop**

A Budget Workshop is scheduled for Thursday, January 28, 2021.

## **ADJOURN**

A motion was made by C. Parks, seconded by T. Turner, to adjourn the meeting at 9:08 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 November 30, 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.

11/1/2020

49,475,654.28

## RECEIPTS:

ACCOUNTS RECEIVABLE	0.00
TAXES (INCLUDING LIBRARY TAX)	687,075.50
STATE AID	141,077.52
INTEREST & PENALTIES ON TAXES	13,481.81
ADMISSIONS	0.00
IN LIEU OF TAXES	0.00
INTEREST AND EARNINGS	13,264.68
BUILDING USE	100.00
REFUND PRIOR YEARS EXPENSE	473.60
BOCES AID	0.00
MISC.	5,851.77
DUE FROM OTHER FUNDS	0.00
TUITION	0.00
INSURANCE RECOVERY	0.00
MONROE CO. SALES TAX	16,603.45
WAYNE CO. SALES TAX	0.00
MEDICAID	6,310.78

## TOTAL RECEIPTS

884,239.11TOTAL RECEIPTS & BAL.  
DISBURSEMENTS

50,359,893.39

6,125,952.38

## BAL. ON HAND 11/30/20

44,233,941.01BANK RECONCILIATION

BAL./BANK STATEMENT	1,502,048.14
IN TRANSIT	0.00
BANK ERROR	0.00
LESS CHECKS OUTSTANDING	1,479,896.48
RETURNED CHECKS	0.00
DEPOSIT IN TRANSIT	0.00

## BAL. IN NOW ACCOUNT/CDGA NAT.

22,151.66

## BAL. IN CERTIFICATES/MM

44,211,789.35

## BANK ERROR

0.00

## RETURNED TAX CHECK

0.00

## IN TRANSIT

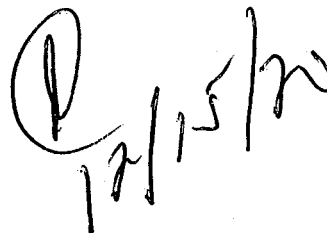
0.00

## IN TRANSIT

0.00

## TOTAL BALANCE

11/30/2020

44,233,941.01LYNNE LUBASZEWSKI  
DISTRICT TREASURER

12/15/20

## EXTRACLASS TREASURER'S REPORT

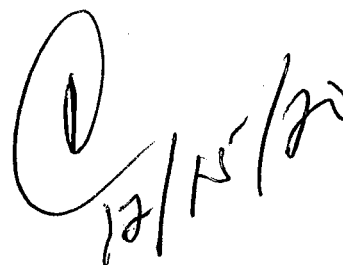
11/30/2020

II.

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	8,746.42	0.00	8,746.42	148.15	8,598.27
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.	1,096.51	0.00	1,096.51	0.00	1,096.51
ART CLUB	164.34	0.00	164.34	0.00	164.34
BUSINESS CLUB	4,568.04	9,996.00	14,564.04	4,975.00	9,589.04
DRAMA CLUB	17,999.34	545.94	18,545.28	1,163.16	17,382.12
FRENCH CLUB	13,794.49	0.00	13,794.49	66.47	13,728.02
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	22,576.17	0.00	22,576.17	231.13	22,345.04
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	83.22	0.00	83.22	0.00	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	5,554.41	0.00	5,554.41	568.00	4,986.41
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	4,830.26	277.00	5,107.26	276.84	4,830.42
S.H. ST. CO.	6,360.61	7.69	6,368.30	0.00	6,368.30
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	65.00	1,992.09
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	73.64	11,464.85
TOTALS	133,732.38	10,826.63	144,559.01	7,567.39	136,991.62
BAL/BANK	137,764.05				
CKS OUT	784.43		11/30/2020		136,991.62
INT. NOT POSTED	8.00				
BANK ERROR	0.00				
RETURNED CHECKS	20.00				
IN TRANSIT	0.00				
BAL. 11/30/2020	136,991.62				

Betty Post, Extraclass Treasurer





## TREASURER'S REPORT

## SCHOOL LUNCH

III.

BALANCE ON HAND 11/1/2020 257,036.67

## RECEIPTS:

ACCOUNTS RECEIVABLE	0.00
A LUNCHES	0.00
A BREAKFAST	0.00
OTHER SALES	1,226.52
SALES TAX	75.51
INTEREST POSTED	12.95
DUE FROM OTHER FUNDS	0.00
MISC	62.56
REFUND	<u>2,287.00</u>

TOTAL RECEIPTS 3,664.54

TOTAL RECEIPTS AND BAL. 260,701.21

DISBURSEMENTS 96,486.43

BALANCE ON HAND 11/30/2020 164,214.78

## BANK RECONCILIATION

BAL. PER BANK STATEMENT 11/30/2020 AND CD'S 164,254.78

IN TRANSIT	0.00
BANK ERROR	0.00
IN TRANSIT ON LINE PAYMENTS	0.00
RETURNED CHECK	0.00
OUTSTANDING CHECKS (6873)	<u>40.00</u>

BALANCE IN SCHOOL LUNCH FUND 164,214.78

LYNNE LUBASZEWSKI  
DISTRICT TREASURER

  
12/15/20

BALANCE ON HAND 11/01/2020	400,721.55
TOTAL RECEIPTS:	<u>3,970,142.64</u>
TOTAL RECEIPTS AND BAL.	4,370,864.19
DISBURSEMENTS:	<u>3,981,664.08</u>
ENDING BALANCE 11/30/2020	<u><u>389,200.11</u></u>

## BANK RECONCILIATION


	TRUST & AGENCY ACCOUNT	
BAL. PER STATEMENT		584,845.02
P/R INTEREST-CNB		0.45
P/R INTEREST-FIVE STAR		0.00
OUTSTANDING CHECKS		191,207.64
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		2,094.29
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		2,193.98
IN TRANSIT (BENEFIT RESOURCE PAYMENTS)		149.45
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	11/30/2020	<u><u>389,200.11</u></u>

PAYROLL ACCOUNT...BAL. PER BANK STATEMENTS	34,222.70
LESS INTEREST NOT POSTED	0.45
IN TRANSIT TO GENERAL	0.00
DEPOSIT IN TRANSIT	0.00
BANK ERROR	<u>0.00</u>

BALANCE IN PAYROLL ACCOUNT	<u><u>34,222.25</u></u>
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OUTSTANDING CHECKS IN PAYROLL ACCOUNT	<u><u>34,222.25</u></u>
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LYNNE LUBASZEWSKI  
DISTRICT TREASURER

  
12/15/20

## TREASURER'S REPORT

## SPECIAL AID FUND

V.

BALANCE ON HAND	11/1/2020	385,691.65
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## RECEIPTS:

INTEREST	30.35
DUE FROM OTHER FUNDS	0.00
STATE OF NY	216,000.00
REFUND PR YR EXPENSE	0.00

TOTAL RECEIPTS	216,030.35
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TOTAL RECEIPTS AND BALANCE	601,722.00
DISBURSEMENTS	133,699.68

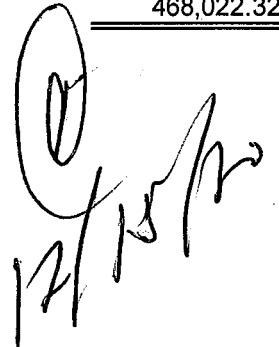
BAL. ON HAND 11/30/2020	468,022.32
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## BANK RECONCILIATION

BAL./BANK STATEMENT	469,184.82
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OUTSTANDING CHECKS (5849)	1,162.50
IN TRANSIT	0.00
BALANCE IN NOW/MM ACCOUNT 11/30/2020	468,022.32

LYNNE LUBASZEWSKI  
DISTRICT TREASURER



12/15/20

## TREASURER'S REPORT

## CAPITAL FUND-29M PROJECT

VI.

BALANCE ON HAND	11/1/2020	10,688,535.84
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## RECEIPTS:

INTEREST	3,494.35
FROM CAPITAL RESERVE	0.00
BAN & PREMIUM	<u>0.00</u>

TOTAL RECEIPTS	<u>3,494.35</u>
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TOTAL RECEIPTS AND BALANCE	10,692,030.19
DISBURSEMENTS	<u>155,787.74</u>

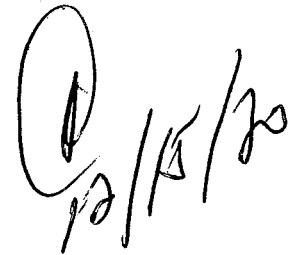
BAL. ON HAND 11/30/2020	<u><u>10,536,242.45</u></u>
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## BANK RECONCILIATION

<u>BAL./BANK STATEMENT</u>	12,252.32
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LESS CHECKS OUT (5059)	6,750.33
DEPOSIT IN TRANSIT	<u>0.00</u>
BALANCE IN CHECKING ACCOUNT	5,501.99
BALANCE IN CERTIFICATES OF DEPOSIT/MONEY MARKET	10,530,740.46
IN TRANSIT	<u>0.00</u>
BALANCE IN CAPITAL 29M PROJECT 11/30/2020	<u><u>10,536,242.45</u></u>

LYNNE LUBASZEWSKI  
DISTRICT TREASURER



12/15/20

## TREASURER'S REPORT

## CAPITAL FUND-SMART SCHOOLS BOND ACT

VII.

BALANCE ON HAND	11/1/2020	0.96
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## RECEIPTS:

INTEREST	0.64
DUE TO GENERAL	0.00
BAN & PREMIUM	0.00

TOTAL RECEIPTS	0.64
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TOTAL RECEIPTS AND BALANCE	1.60
DISBURSEMENTS	0.00

BAL. ON HAND 11/30/2020	1.60
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## BANK RECONCILIATION

BAL./BANK STATEMENT	1.60
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LESS CHECKS OUT	0.00
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DEPOSIT IN TRANSIT	0.00
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BALANCE IN CHECKING ACCOUNT	1.60
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IN TRANSIT	0.00
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BALANCE IN CAPITAL SMART SCHOOLS BOND ACT 11/30/2020	1.60
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LYNNE LUBASZEWSKI  
DISTRICT TREASURER

  
12/15/20

## Victor Central School District

Budget Status Report As Of: 12/31/2020

Fiscal Year: 2021

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
<b>1010 Board Of Education</b>							
4 Contractual and Other		5,500.00	0.00	5,500.00	3,175.87	40.00	2,284.13
45 Materials & Supplies		1,700.00	0.00	1,700.00	491.80	673.00	535.20
49 BOCES Services		3,000.00	0.00	3,000.00	875.00	2,027.23	97.77
<b>Subtotal of 1010 Board Of Education</b>		<b>10,200.00</b>	<b>0.00</b>	<b>10,200.00</b>	<b>4,542.67</b>	<b>2,740.23</b>	<b>2,917.10</b>
<b>1040 District Clerk</b>							
16 Noninstructional Salaries		91,965.00	0.00	91,965.00	44,626.52	44,126.48	3,212.00
<b>Subtotal of 1040 District Clerk</b>		<b>91,965.00</b>	<b>0.00</b>	<b>91,965.00</b>	<b>44,626.52</b>	<b>44,126.48</b>	<b>3,212.00</b>
<b>1060 District Meeting</b>							
4 Contractual and Other		1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
45 Materials & Supplies		3,400.00	0.00	3,400.00	0.00	0.00	3,400.00
<b>Subtotal of 1060 District Meeting</b>		<b>4,600.00</b>	<b>0.00</b>	<b>4,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,600.00</b>
<b>1240 Chief School Administrator</b>							
15 Instructional Salaries		190,000.00	6,500.00	196,500.00	98,135.04	98,134.96	230.00
4 Contractual and Other		5,975.00	0.00	5,975.00	3,212.94	0.00	2,762.06
45 Materials & Supplies		1,000.00	0.00	1,000.00	682.93	0.00	317.07
<b>Subtotal of 1240 Chief School Administrator</b>		<b>196,975.00</b>	<b>6,500.00</b>	<b>203,475.00</b>	<b>102,030.91</b>	<b>98,134.96</b>	<b>3,309.13</b>
<b>1310 Business Administration</b>							
15 Instructional Salaries		133,150.00	0.00	133,150.00	65,950.48	0.00	67,199.52
16 Noninstructional Salaries		92,500.00	0.00	92,500.00	39,010.24	49,978.58	3,511.18
4 Contractual and Other		14,400.00	0.00	14,400.00	12,530.95	164.95	1,704.10
45 Materials & Supplies		2,200.00	0.00	2,200.00	365.53	191.17	1,643.30
49 BOCES Services		103,500.00	0.00	103,500.00	42,166.89	57,833.11	3,500.00
<b>Subtotal of 1310 Business Administration</b>		<b>345,750.00</b>	<b>0.00</b>	<b>345,750.00</b>	<b>160,024.09</b>	<b>108,167.81</b>	<b>77,558.10</b>
<b>1320 Auditing</b>							
4 Contractual and Other		33,000.00	12,670.00	45,670.00	13,220.00	4,100.00	28,350.00
<b>Subtotal of 1320 Auditing</b>		<b>33,000.00</b>	<b>12,670.00</b>	<b>45,670.00</b>	<b>13,220.00</b>	<b>4,100.00</b>	<b>28,350.00</b>
<b>1325 Treasurer</b>							
16 Noninstructional Salaries		114,525.00	0.00	114,525.00	56,220.48	27,810.27	30,494.25
4 Contractual and Other		500.00	0.00	500.00	0.00	0.00	500.00
45 Materials & Supplies		1,000.00	0.00	1,000.00	0.00	244.00	756.00
<b>Subtotal of 1325 Treasurer</b>		<b>116,025.00</b>	<b>0.00</b>	<b>116,025.00</b>	<b>56,220.48</b>	<b>28,054.27</b>	<b>31,750.25</b>
<b>1330 Tax Collector</b>							
16 Noninstructional Salaries		9,300.00	0.00	9,300.00	9,281.28	0.00	18.72
4 Contractual and Other		10,300.00	3,110.00	13,410.00	8,926.74	1,530.40	2,952.86
45 Materials & Supplies		100.00	0.00	100.00	0.00	0.00	100.00
<b>Subtotal of 1330 Tax Collector</b>		<b>19,700.00</b>	<b>3,110.00</b>	<b>22,810.00</b>	<b>18,208.02</b>	<b>1,530.40</b>	<b>3,071.58</b>
<b>1345 Purchasing</b>							
4 Contractual and Other		14,500.00	0.00	14,500.00	0.00	0.00	14,500.00

**Victor Central School District**  
Budget Status Report As Of: 12/31/2020  
Fiscal Year: 2021  
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
<b>Subtotal of 1345 Purchasing</b>		<b>14,500.00</b>	<b>0.00</b>	<b>14,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,500.00</b>
<b>1420 Legal</b>							
4 Contractual and Other		92,100.00	0.00	92,100.00	64,036.96	26,158.04	1,905.00
49 BOCES Services		27,000.00	0.00	27,000.00	12,678.36	12,321.64	2,000.00
<b>Subtotal of 1420 Legal</b>		<b>119,100.00</b>	<b>0.00</b>	<b>119,100.00</b>	<b>76,715.32</b>	<b>38,479.68</b>	<b>3,905.00</b>
<b>1430 Personnel</b>							
15 Instructional Salaries		164,015.00	-2,000.00	162,015.00	75,036.53	0.00	86,978.47
16 Noninstructional Salaries		209,750.00	2,500.00	212,250.00	108,494.44	102,759.85	995.71
4 Contractual and Other		83,000.00	3,500.00	86,500.00	80,148.16	5,599.54	752.30
45 Materials & Supplies		1,350.00	0.00	1,350.00	381.57	0.00	968.43
49 BOCES Services		7,500.00	0.00	7,500.00	2,684.88	4,696.55	118.57
<b>Subtotal of 1430 Personnel</b>		<b>465,615.00</b>	<b>4,000.00</b>	<b>469,615.00</b>	<b>266,745.58</b>	<b>113,055.94</b>	<b>89,813.48</b>
<b>1480 Public Information and Services</b>							
15 Instructional Salaries		68,950.00	0.00	68,950.00	34,457.52	34,457.48	35.00
16 Noninstructional Salaries		48,475.00	0.00	48,475.00	24,003.47	24,456.53	15.00
4 Contractual and Other		21,400.00	0.00	21,400.00	13,198.73	0.00	8,201.27
45 Materials & Supplies		12,750.00	0.00	12,750.00	2,719.48	0.00	10,030.52
49 BOCES Services		59,500.00	0.00	59,500.00	27,595.00	31,905.00	0.00
<b>Subtotal of 1480 Public Information and Services</b>		<b>211,075.00</b>	<b>0.00</b>	<b>211,075.00</b>	<b>101,974.20</b>	<b>90,819.01</b>	<b>18,281.79</b>
<b>1620 Operation of Plant</b>							
16 Noninstructional Salaries		1,232,500.00	120,000.00	1,352,500.00	567,317.17	513,073.71	272,109.12
4 Contractual and Other		1,015,415.00	19,102.86	1,034,517.86	261,270.80	676,838.17	96,408.89
45 Materials & Supplies		138,000.00	2,232.50	140,232.50	71,462.95	7,115.67	61,653.88
<b>Subtotal of 1620 Operation of Plant</b>		<b>2,385,915.00</b>	<b>141,335.36</b>	<b>2,527,250.36</b>	<b>900,050.92</b>	<b>1,197,027.55</b>	<b>430,171.89</b>
<b>1621 Maintenance of Plant</b>							
16 Noninstructional Salaries		634,500.00	0.00	634,500.00	268,970.86	289,853.04	75,676.10
2 Equipment		40,000.00	30,249.52	70,249.52	36,963.52	0.00	33,286.00
4 Contractual and Other		478,350.00	68,715.20	547,065.20	163,564.83	99,362.95	284,137.42
45 Materials & Supplies		250,000.00	13,920.00	263,920.00	139,741.23	73,759.26	50,419.51
49 BOCES Services		18,500.00	0.00	18,500.00	875.31	16,042.64	1,582.05
<b>Subtotal of 1621 Maintenance of Plant</b>		<b>1,421,350.00</b>	<b>112,884.72</b>	<b>1,534,234.72</b>	<b>610,115.75</b>	<b>479,017.89</b>	<b>445,101.08</b>
<b>1622 Security of Plant</b>							
4 Contractual and Other		113,000.00	0.00	113,000.00	11,296.32	98,703.68	3,000.00
<b>Subtotal of 1622 Security of Plant</b>		<b>113,000.00</b>	<b>0.00</b>	<b>113,000.00</b>	<b>11,296.32</b>	<b>98,703.68</b>	<b>3,000.00</b>
<b>1670 Central Printing &amp; Mailing</b>							
4 Contractual and Other		55,500.00	-179.71	55,320.29	26,420.95	27,551.32	1,348.02
45 Materials & Supplies		0.00	200.00	200.00	124.60	0.00	75.40
<b>Subtotal of 1670 Central Printing &amp; Mailing</b>		<b>55,500.00</b>	<b>20.29</b>	<b>55,520.29</b>	<b>26,545.55</b>	<b>27,551.32</b>	<b>1,423.42</b>
<b>1680 Central Data Processing</b>							

## Victor Central School District

Budget Status Report As Of: 12/31/2020

Fiscal Year: 2021

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
49 BOCES Services		486,500.00	34,449.95	520,949.95	223,523.48	284,195.43	13,231.04
<b>Subtotal of 1680 Central Data Processing</b>		<b>486,500.00</b>	<b>34,449.95</b>	<b>520,949.95</b>	<b>223,523.48</b>	<b>284,195.43</b>	<b>13,231.04</b>
1910 Unallocated Insurance							
4 Contractual and Other		262,750.00	0.00	262,750.00	2,189.55	1,902.00	258,658.45
<b>Subtotal of 1910 Unallocated Insurance</b>		<b>262,750.00</b>	<b>0.00</b>	<b>262,750.00</b>	<b>2,189.55</b>	<b>1,902.00</b>	<b>258,658.45</b>
1920 School Association Dues							
4 Contractual and Other		13,000.00	0.00	13,000.00	10,660.00	0.00	2,340.00
<b>Subtotal of 1920 School Association Dues</b>		<b>13,000.00</b>	<b>0.00</b>	<b>13,000.00</b>	<b>10,660.00</b>	<b>0.00</b>	<b>2,340.00</b>
1964 Refund on Real Property Taxes							
4 Contractual and Other		0.00	100.00	100.00	63.39	0.00	36.61
<b>Subtotal of 1964 Refund on Real Property Taxes</b>		<b>0.00</b>	<b>100.00</b>	<b>100.00</b>	<b>63.39</b>	<b>0.00</b>	<b>36.61</b>
1981 BOCES Administrative Costs							
49 BOCES Services		765,000.00	0.00	765,000.00	377,471.50	387,528.50	0.00
<b>Subtotal of 1981 BOCES Administrative Costs</b>		<b>765,000.00</b>	<b>0.00</b>	<b>765,000.00</b>	<b>377,471.50</b>	<b>387,528.50</b>	<b>0.00</b>
2010 Curriculum Devel and Suprvsn							
15 Instructional Salaries		383,800.00	100,000.00	483,800.00	238,227.00	140,547.00	105,026.00
16 Noninstructional Salaries		91,450.00	0.00	91,450.00	44,541.56	46,822.44	86.00
4 Contractual and Other		29,085.00	-391.00	28,694.00	2,562.55	1,009.00	25,122.45
45 Materials & Supplies		6,700.00	500.00	7,200.00	3,332.95	148.52	3,718.53
<b>Subtotal of 2010 Curriculum Devel and Suprvsn</b>		<b>511,035.00</b>	<b>100,109.00</b>	<b>611,144.00</b>	<b>288,664.06</b>	<b>188,526.96</b>	<b>133,952.98</b>
2020 Supervision-Regular School							
15 Instructional Salaries		1,316,300.00	0.00	1,316,300.00	641,529.24	533,621.32	141,149.44
16 Noninstructional Salaries		389,150.00	0.00	389,150.00	171,198.26	195,153.90	22,797.84
2 Equipment		245.00	0.00	245.00	0.00	0.00	245.00
4 Contractual and Other		11,300.00	56.36	11,356.36	5,059.27	0.00	6,297.09
45 Materials & Supplies		10,700.00	0.00	10,700.00	6,627.21	3,782.16	290.63
<b>Subtotal of 2020 Supervision-Regular School</b>		<b>1,727,695.00</b>	<b>56.36</b>	<b>1,727,751.36</b>	<b>824,413.98</b>	<b>732,557.38</b>	<b>170,780.00</b>
2060 Research, Planning & Evaluation							
4 Contractual and Other		2,800.00	0.00	2,800.00	0.00	0.00	2,800.00
45 Materials & Supplies		500.00	0.00	500.00	0.00	0.00	500.00
<b>Subtotal of 2060 Research, Planning &amp; Evaluation</b>		<b>3,300.00</b>	<b>0.00</b>	<b>3,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,300.00</b>
2070 Inservice Training-Instruction							
4 Contractual and Other		5,000.00	0.00	5,000.00	4,800.00	0.00	200.00
45 Materials & Supplies		700.00	0.00	700.00	37.99	0.00	662.01
49 BOCES Services		41,000.00	0.00	41,000.00	16,167.11	24,832.89	0.00
<b>Subtotal of 2070 Inservice Training-Instruction</b>		<b>46,700.00</b>	<b>0.00</b>	<b>46,700.00</b>	<b>21,005.10</b>	<b>24,832.89</b>	<b>862.01</b>
2110 Teaching-Regular School							
10 Teacher Salaries, Pre-K		37,525.00	4,000.00	41,525.00	13,677.02	27,353.92	494.06
12 Teacher Salaries, K-6		10,426,000.00	-582,084.00	9,843,916.00	3,586,943.01	6,164,265.04	92,707.95



## Victor Central School District

Budget Status Report As Of: 12/31/2020

Fiscal Year: 2021

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
13 Teacher Salaries, 7-12		9,626,500.00	-349,298.00	9,277,202.00	3,268,219.53	5,775,522.65	233,459.82
14 Substitute Tchr Salaries		596,000.00	0.00	596,000.00	186,656.19	0.00	409,343.81
16 Noninstructional Salaries		1,051,500.00	235,000.00	1,286,500.00	412,440.92	632,505.84	241,553.24
2 Equipment		42,985.00	-12,400.00	30,585.00	10,663.79	1,291.38	18,629.83
4 Contractual and Other		71,250.00	-150.00	71,100.00	14,818.48	5,198.36	51,083.16
45 Materials & Supplies		359,965.00	67,390.66	427,355.66	197,450.28	50,834.00	179,071.38
473 Payment to Charter School		38,000.00	0.00	38,000.00	5,598.54	6,401.46	26,000.00
48 Textbooks		118,835.00	2,079.56	120,914.56	85,277.53	2,217.92	33,419.11
49 BOCES Services		345,000.00	-50.00	344,950.00	144,748.79	198,853.63	1,347.58
<b>Subtotal of 2110 Teaching-Regular School</b>		<b>22,713,560.00</b>	<b>-635,511.78</b>	<b>22,078,048.22</b>	<b>7,926,494.08</b>	<b>12,864,444.20</b>	<b>1,287,109.94</b>
<b>2250 Prg For Sdnts w/Disabil-Med Elgble</b>							
15 Instructional Salaries		3,375,000.00	-488,500.00	2,886,500.00	961,142.04	1,747,324.94	178,033.02
16 Noninstructional Salaries		2,036,500.00	455,000.00	2,491,500.00	807,385.56	1,253,583.39	430,531.05
2 Equipment		0.00	6,000.00	6,000.00	0.00	5,980.95	19.05
4 Contractual and Other		220,000.00	-2,500.00	217,500.00	33,708.06	18,495.30	165,296.64
45 Materials & Supplies		7,710.00	30,000.00	37,710.00	31,014.08	3,988.42	2,707.50
471 Tuition Pd To NYS Pub Sch		0.00	9,500.00	9,500.00	0.00	9,117.00	383.00
472 Tuition-All Other		520,000.00	55,204.06	575,204.06	147,908.93	311,004.75	116,290.38
49 BOCES Services		3,215,000.00	4,998.87	3,219,998.87	1,362,367.41	1,842,631.46	15,000.00
<b>Subtotal of 2250 Prg For Sdnts w/Disabil-Med Elgble</b>		<b>9,374,210.00</b>	<b>69,702.93</b>	<b>9,443,912.93</b>	<b>3,343,526.08</b>	<b>5,192,126.21</b>	<b>908,260.64</b>
<b>2259 Prg for English Language Learners</b>							
15 Instructional Salaries		0.00	472,382.00	472,382.00	171,788.30	291,387.94	9,205.76
4 Contractual and Other		2,765.00	4,000.00	6,765.00	266.59	4,733.41	1,765.00
45 Materials & Supplies		1,925.00	0.00	1,925.00	501.54	556.69	866.77
<b>Subtotal of 2259 Prg for English Language Learners</b>		<b>4,690.00</b>	<b>476,382.00</b>	<b>481,072.00</b>	<b>172,556.43</b>	<b>296,678.04</b>	<b>11,837.53</b>
<b>2280 Occupational Education(Grades 9-12)</b>							
49 BOCES Services		610,000.00	0.00	610,000.00	300,015.52	309,984.48	0.00
<b>Subtotal of 2280 Occupational Education(Grades 9-12)</b>		<b>610,000.00</b>	<b>0.00</b>	<b>610,000.00</b>	<b>300,015.52</b>	<b>309,984.48</b>	<b>0.00</b>
<b>2330 Teaching-Special Schools</b>							
49 BOCES Services		38,800.00	200.00	39,000.00	80.08	35,471.57	3,448.35
<b>Subtotal of 2330 Teaching-Special Schools</b>		<b>38,800.00</b>	<b>200.00</b>	<b>39,000.00</b>	<b>80.08</b>	<b>35,471.57</b>	<b>3,448.35</b>
<b>2610 School Library &amp; AV</b>							
15 Instructional Salaries		347,700.00	-100.00	347,600.00	119,938.41	223,675.33	3,986.26
16 Noninstructional Salaries		108,150.00	100.00	108,250.00	39,878.36	58,998.72	9,372.92
4 Contractual and Other		5,300.00	-1,850.00	3,450.00	465.49	37.95	2,946.56
45 Materials & Supplies		4,950.00	-500.00	4,450.00	1,296.64	712.58	2,440.78
46 Sch. Library AV Loan Prog		58,620.00	2,527.08	61,147.08	19,450.99	30,608.47	11,087.62
49 BOCES Services		79,500.00	0.00	79,500.00	20,690.77	52,545.24	6,263.99
<b>Subtotal of 2610 School Library &amp; AV</b>		<b>604,220.00</b>	<b>177.08</b>	<b>604,397.08</b>	<b>201,720.66</b>	<b>366,578.29</b>	<b>36,098.13</b>
<b>2630 Computer Assisted Instruction</b>							

**Victor Central School District**  
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15 Instructional Salaries		100,000.00	5,000.00	105,000.00	59,714.56	44,916.71	368.73
16 Noninstructional Salaries		231,500.00	7,500.00	239,000.00	106,715.48	131,817.51	467.01
22 State Aided Comp Hardware		145,000.00	0.00	145,000.00	59,731.70	9,090.87	76,177.43
4 Contractual and Other		83,550.00	-7,990.00	75,560.00	11,717.26	7,434.84	56,407.90
45 Materials & Supplies		0.00	17,099.00	17,099.00	7,122.21	5,927.99	4,048.80
46 Sch. Library AV Loan Prog		41,200.00	-17,000.00	24,200.00	8,975.38	3,262.19	11,962.43
49 BOCES Services		610,000.00	16,000.00	626,000.00	568,378.61	31,621.39	26,000.00
<b>Subtotal of 2630 Computer Assisted Instruction</b>		<b>1,211,250.00</b>	<b>20,609.00</b>	<b>1,231,859.00</b>	<b>822,355.20</b>	<b>234,071.50</b>	<b>175,432.30</b>
<b>2810 Guidance-Regular School</b>							
15 Instructional Salaries		1,032,250.00	0.00	1,032,250.00	437,105.36	583,483.50	11,661.14
16 Noninstructional Salaries		127,500.00	0.00	127,500.00	54,640.53	70,743.07	2,116.40
4 Contractual and Other		1,400.00	-36.44	1,363.56	155.00	143.56	1,065.00
45 Materials & Supplies		3,900.00	5,343.84	9,243.84	8,921.29	259.47	63.08
<b>Subtotal of 2810 Guidance-Regular School</b>		<b>1,165,050.00</b>	<b>5,307.40</b>	<b>1,170,357.40</b>	<b>500,822.18</b>	<b>654,629.60</b>	<b>14,905.62</b>
<b>2815 Health Svcs-Regular School</b>							
16 Noninstructional Salaries		384,000.00	0.00	384,000.00	123,062.59	182,622.16	78,315.25
4 Contractual and Other		151,000.00	3,489.00	154,489.00	16,976.81	25,103.81	112,408.38
45 Materials & Supplies		25,750.00	16,848.56	42,598.56	37,521.57	4,365.53	711.46
<b>Subtotal of 2815 Health Svcs-Regular School</b>		<b>560,750.00</b>	<b>20,337.56</b>	<b>581,087.56</b>	<b>177,560.97</b>	<b>212,091.50</b>	<b>191,435.09</b>
<b>2820 Psychological Svcs-Reg Schl</b>							
15 Instructional Salaries		870,750.00	-61,000.00	809,750.00	331,386.59	434,719.64	43,643.77
4 Contractual and Other		1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
45 Materials & Supplies		1,200.00	0.00	1,200.00	226.53	46.75	926.72
<b>Subtotal of 2820 Psychological Svcs-Reg Schl</b>		<b>873,150.00</b>	<b>-61,000.00</b>	<b>812,150.00</b>	<b>331,613.12</b>	<b>434,766.39</b>	<b>45,770.49</b>
<b>2825 Social Work Svcs-Regular School</b>							
15 Instructional Salaries		107,000.00	61,000.00	168,000.00	69,778.80	97,595.70	625.50
<b>Subtotal of 2825 Social Work Svcs-Regular School</b>		<b>107,000.00</b>	<b>61,000.00</b>	<b>168,000.00</b>	<b>69,778.80</b>	<b>97,595.70</b>	<b>625.50</b>
<b>2830 Pupil Personnel Svcs-Special Schools</b>							
15 Instructional Salaries		330,000.00	-2,000.00	328,000.00	160,124.84	158,510.48	9,364.68
16 Noninstructional Salaries		129,000.00	8,000.00	137,000.00	70,267.05	66,078.92	654.03
4 Contractual and Other		800.00	0.00	800.00	0.00	0.00	800.00
45 Materials & Supplies		500.00	0.00	500.00	351.00	0.00	149.00
<b>Subtotal of 2830 Pupil Personnel Svcs-Special Schools</b>		<b>460,300.00</b>	<b>6,000.00</b>	<b>466,300.00</b>	<b>230,742.89</b>	<b>224,589.40</b>	<b>10,967.71</b>
<b>2850 Co-Curricular Activ-Reg Schl</b>							
15 Instructional Salaries		198,000.00	0.00	198,000.00	94,680.54	85,513.45	17,806.01
4 Contractual and Other		33,025.00	0.00	33,025.00	1,238.56	65.86	31,720.58
45 Materials & Supplies		16,985.00	1,442.00	18,427.00	3,305.36	10.40	15,111.24
<b>Subtotal of 2850 Co-Curricular Activ-Reg Schl</b>		<b>248,010.00</b>	<b>1,442.00</b>	<b>249,452.00</b>	<b>99,224.46</b>	<b>85,589.71</b>	<b>64,637.83</b>
<b>2855 Interscholastic Athletics-Reg Schl</b>							
15 Instructional Salaries		710,000.00	65,000.00	775,000.00	149,386.87	34,202.37	591,410.76

**Victor Central School District**  
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16 Noninstructional Salaries		0.00	50,000.00	50,000.00	7,746.63	0.00	42,253.37
2 Equipment		2,000.00	0.00	2,000.00	1,938.19	0.00	61.81
4 Contractual and Other		318,000.00	-114,293.05	203,706.95	29,135.22	71,045.55	103,526.18
45 Materials & Supplies		59,000.00	7,850.00	66,850.00	39,289.52	18,309.38	9,251.10
<b>Subtotal of 2855 Interscholastic Athletics-Reg Schl</b>		<b>1,089,000.00</b>	<b>8,556.95</b>	<b>1,097,556.95</b>	<b>227,496.43</b>	<b>123,557.30</b>	<b>746,503.22</b>
<b>5510 District Transportation Services</b>							
16 Noninstructional Salaries		2,125,000.00	0.00	2,125,000.00	847,923.82	899,155.27	377,920.91
2 Equipment		6,500.00	6,714.00	13,214.00	12,715.00	27.34	471.66
4 Contractual and Other		277,750.00	0.00	277,750.00	48,135.08	34,705.53	194,909.39
45 Materials & Supplies		579,900.00	613.71	580,513.71	90,381.10	31,032.98	459,099.63
<b>Subtotal of 5510 District Transportation Services</b>		<b>2,989,150.00</b>	<b>7,327.71</b>	<b>2,996,477.71</b>	<b>999,155.00</b>	<b>964,921.12</b>	<b>1,032,401.59</b>
<b>5530 Garage Building</b>							
16 Noninstructional Salaries		8,500.00	0.00	8,500.00	6,240.15	0.00	2,259.85
4 Contractual and Other		59,000.00	176.95	59,176.95	9,846.16	44,433.45	4,897.34
49 BOCES Services		15,500.00	-15,500.00	0.00	0.00	0.00	0.00
<b>Subtotal of 5530 Garage Building</b>		<b>83,000.00</b>	<b>-15,323.05</b>	<b>67,676.95</b>	<b>16,086.31</b>	<b>44,433.45</b>	<b>7,157.19</b>
<b>5581 Transportation from Boces</b>							
49 BOCES Services		0.00	15,500.00	15,500.00	0.00	9,495.20	6,004.80
<b>Subtotal of 5581 Transportation from Boces</b>		<b>0.00</b>	<b>15,500.00</b>	<b>15,500.00</b>	<b>0.00</b>	<b>9,495.20</b>	<b>6,004.80</b>
<b>7140 Recreation</b>							
16 Noninstructional Salaries		0.00	11,000.00	11,000.00	0.00	0.00	11,000.00
4 Contractual and Other		11,000.00	-11,000.00	0.00	0.00	0.00	0.00
<b>Subtotal of 7140 Recreation</b>		<b>11,000.00</b>	<b>0.00</b>	<b>11,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,000.00</b>
<b>9010 State Retirement</b>							
8 Employee Benefits		1,345,000.00	0.00	1,345,000.00	430,049.59	512,252.93	402,697.48
<b>Subtotal of 9010 State Retirement</b>		<b>1,345,000.00</b>	<b>0.00</b>	<b>1,345,000.00</b>	<b>430,049.59</b>	<b>512,252.93</b>	<b>402,697.48</b>
<b>9020 Teachers' Retirement</b>							
8 Employee Benefits		2,958,000.00	0.00	2,958,000.00	1,042,311.36	1,652,176.50	263,512.14
<b>Subtotal of 9020 Teachers' Retirement</b>		<b>2,958,000.00</b>	<b>0.00</b>	<b>2,958,000.00</b>	<b>1,042,311.36</b>	<b>1,652,176.50</b>	<b>263,512.14</b>
<b>9030 Social Security</b>							
8 Employee Benefits		2,987,000.00	0.00	2,987,000.00	1,114,516.03	1,690,162.43	182,321.54
<b>Subtotal of 9030 Social Security</b>		<b>2,987,000.00</b>	<b>0.00</b>	<b>2,987,000.00</b>	<b>1,114,516.03</b>	<b>1,690,162.43</b>	<b>182,321.54</b>
<b>9040 Workers' Compensation</b>							
8 Employee Benefits		362,000.00	0.00	362,000.00	0.00	0.00	362,000.00
<b>Subtotal of 9040 Workers' Compensation</b>		<b>362,000.00</b>	<b>0.00</b>	<b>362,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>362,000.00</b>
<b>9045 Life Insurance</b>							
8 Employee Benefits		22,000.00	0.00	22,000.00	13,336.42	8,663.58	0.00
<b>Subtotal of 9045 Life Insurance</b>		<b>22,000.00</b>	<b>0.00</b>	<b>22,000.00</b>	<b>13,336.42</b>	<b>8,663.58</b>	<b>0.00</b>
<b>9050 Unemployment Insurance</b>							

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8 Employee Benefits		15,000.00	0.00	15,000.00	101,198.14	0.00	-86,198.14
<b>Subtotal of 9050 Unemployment Insurance</b>		<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>101,198.14</b>	<b>0.00</b>	<b>-86,198.14</b>
9055 Disability Insurance							
8 Employee Benefits		30,000.00	0.00	30,000.00	6,500.00	14,500.00	9,000.00
<b>Subtotal of 9055 Disability Insurance</b>		<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>6,500.00</b>	<b>14,500.00</b>	<b>9,000.00</b>
9060 Hospital, Medical, Dental Insurance							
8 Employee Benefits		11,494,500.00	0.00	11,494,500.00	5,385,227.09	5,842,299.59	266,973.32
<b>Subtotal of 9060 Hospital, Medical, Dental Insurance</b>		<b>11,494,500.00</b>	<b>0.00</b>	<b>11,494,500.00</b>	<b>5,385,227.09</b>	<b>5,842,299.59</b>	<b>266,973.32</b>
9089 Other (specify)							
8 Employee Benefits		120,000.00	0.00	120,000.00	380.82	70,000.00	49,619.18
<b>Subtotal of 9089 Other (specify)</b>		<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>380.82</b>	<b>70,000.00</b>	<b>49,619.18</b>
9711 Serial Bonds-School Construction							
6 Principal		4,705,000.00	-632,549.00	4,072,451.00	0.00	4,070,000.00	2,451.00
7 Interest		1,595,000.00	259,208.00	1,854,208.00	1,029,758.33	823,925.67	524.00
<b>Subtotal of 9711 Serial Bonds-School Construction</b>		<b>6,300,000.00</b>	<b>-373,341.00</b>	<b>5,926,659.00</b>	<b>1,029,758.33</b>	<b>4,893,925.67</b>	<b>2,975.00</b>
9732 Bond Antic Notes-Bus Purchases							
6 Principal		836,000.00	0.00	836,000.00	835,523.00	0.00	477.00
7 Interest		51,000.00	0.00	51,000.00	34,069.84	0.00	16,930.16
<b>Subtotal of 9732 Bond Antic Notes-Bus Purchases</b>		<b>887,000.00</b>	<b>0.00</b>	<b>887,000.00</b>	<b>869,592.84</b>	<b>0.00</b>	<b>17,407.16</b>
9770 Revenue Anticipation Notes							
7 Interest		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
<b>Subtotal of 9770 Revenue Anticipation Notes</b>		<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>
9789 Other Debt (specify)							
6 Principal		0.00	202,949.00	202,949.00	198,845.25	0.00	4,103.75
7 Interest		0.00	122,792.00	122,792.00	119,427.26	0.00	3,364.74
<b>Subtotal of 9789 Other Debt (specify)</b>		<b>0.00</b>	<b>325,741.00</b>	<b>325,741.00</b>	<b>318,272.51</b>	<b>0.00</b>	<b>7,468.49</b>
9901 Transfer to Other Funds							
95 Transfer-Special Aid Fund		170,000.00	0.00	170,000.00	0.00	0.00	170,000.00
<b>Subtotal of 9901 Transfer to Other Funds</b>		<b>170,000.00</b>	<b>0.00</b>	<b>170,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>170,000.00</b>
<b>Total GENERAL FUND</b>		<b>78,256,890.00</b>	<b>348,343.48</b>	<b>78,605,233.48</b>	<b>29,870,678.73</b>	<b>40,786,056.74</b>	<b>7,948,498.01</b>

**Victor Central School District**  
Revenue Status Report As Of: 12/31/2020  
Fiscal Year: 2021  
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	46,933,845.00	438,662.92	47,372,507.92	47,372,234.25	273.67	
1081.000		Other Pmts in Lieu of Tax	2,939,469.00	0.00	2,939,469.00	2,544,935.77	394,533.23	
1085.000		STAR Reimbursement	3,276,258.00	-438,662.92	2,837,595.08	2,837,595.08		
1090.000		Int. & Penal. on Real Pro	45,000.00	0.00	45,000.00	23,802.83	21,197.17	
1120.000		Nonprop. Tax Distrib. By	75,000.00	0.00	75,000.00	73,000.00	2,000.00	
2230.000		Day School Tuit-Oth Dist. NYS	30,000.00	0.00	30,000.00	10,000.00	20,000.00	
2401.000		Interest and Earnings	1,000.00	0.00	1,000.00	315.56	684.44	
2401.100		Interest -MM/CD	149,000.00	0.00	149,000.00	49,736.52	99,263.48	
2401.200		Interest Capital Reserve A	0.00	0.00	0.00	26.54		26.54
2410.000		Rental of Real Property, I	8,000.00	0.00	8,000.00	100.00	7,900.00	
2440.000		Rental of Buses	12,000.00	0.00	12,000.00	0.00	12,000.00	
2690.000		Other Compensation for Lo	0.00	0.00	0.00	38.00		38.00
2701.000		BOCES Svs Approved for Ai	80,000.00	0.00	80,000.00	0.00	80,000.00	
2702.000		Refund Pr Yr Exp Trans	0.00	0.00	0.00	1,263.60		1,263.60
2703.000		Refund PY Exp-Other-Not Trans	55,000.00	0.00	55,000.00	87,583.58		32,583.58
2770.000		Other Unclassified Rev.(S	15,783.00	0.00	15,783.00	5,029.21	10,753.79	
3101.000		Basic Formula Aid-Gen Aid	15,958,035.00	-350,102.00	15,607,933.00	3,496,178.40	12,111,754.60	
3102.000		Lottery Aid (Sect 3609a E	4,369,000.00	0.00	4,369,000.00	4,462,077.12		93,077.12
3102.100		VLT Lottery Aid	866,000.00	0.00	866,000.00	486,304.38	379,695.62	
3102.200		COMMERCIAL GAMING GRANT	148,000.00	0.00	148,000.00	0.00	148,000.00	
3103.000		BOCES Aid (Sect 3609a Ed	1,680,000.00	0.00	1,680,000.00	652,979.20	1,027,020.80	
3260.000		Textbook Aid (Incl Txtbk/	261,000.00	0.00	261,000.00	67,050.00	193,950.00	
3262.000		Computer Software Aid	65,000.00	0.00	65,000.00	0.00	65,000.00	
3262.100		Hardware Aid	67,500.00	0.00	67,500.00	0.00	67,500.00	
3263.000		Library A/V Loan Program	26,500.00	0.00	26,500.00	0.00	26,500.00	
4286.000		Fed Aid, CARES ESSERS	0.00	299,365.00	299,365.00	0.00	299,365.00	
4286.100		Fed Aid, CARES GEERS	0.00	50,737.00	50,737.00	0.00	50,737.00	
4601.000		Medic.Ass't-Sch Age-Sch Yr Pro	46,500.00	0.00	46,500.00	37,454.74	9,045.26	
5050.000		Interfund Trans. for Debt	300,000.00	0.00	300,000.00	300,000.00		
5999.000		Appropriated Fund Balance	529,000.00	0.00	529,000.00	0.00	529,000.00	
5999.100		Appropriated Res - Liability	55,000.00	0.00	55,000.00	0.00	55,000.00	
5999.200		Appropriated Res - EBALR	150,000.00	0.00	150,000.00	0.00	150,000.00	
5999.300		Appropriated Res - Unemploy	65,000.00	0.00	65,000.00	0.00	65,000.00	
5999.400		Appropriated Res - Wrks Comp	50,000.00	0.00	50,000.00	0.00	50,000.00	
5999.999		Est. for Carryover Encumbrance	0.00	348,343.48	348,343.48	0.00	348,343.48	

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

These are estimates to balance the budget

January 04, 2021  
10:46:26 am

**Victor Central School District**  
Revenue Status Report As Of: 12/31/2020  
Fiscal Year: 2021  
Fund: A GENERAL FUND

Page 2

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			78,256,890.00	348,343.48	78,605,233.48	62,507,704.78	16,224,517.54	126,988.84

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 12/31/2020  
Suppress revenue accounts with no activity  
Show special revenue accounts 5997-5999  
Sort by: Fund/Revenue Account  
Printed by Lynne Lubaszewski

\* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.  
These are estimates to balance the budget

**VICTOR CENTRAL SCHOOL  
BOARD OF EDUCATION**  
Personnel Agenda, January 14, 2021

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 **Derek Vallese**, who holds certification as a School Business Leader, to a probationary position as the Assistant Superintendent for Business, beginning no later than February 15, 2021, at an annual salary of \$128,000 prorated based upon the start date.

**Part Time  
Appointments:**

The appointment of **Stephanie Licata**, who holds certifications in Childhood Education Grades 1-6, Early Childhood Education Birth-Grade 2, Students with Disabilities Grades 1-6, and Literacy Birth-Grade 6, from the full-time Elementary Teacher position to the part-time (.6FTE) Elementary Teacher position effective January 4, 2021, and ending June 30, 2021, at an annual salary of \$32,916 (Step 12M+11), prorated based upon the length of the assignment.

The appointment of **Michaela Borg**, who holds certification in Visual Arts, to the part-time (.8FTE) Art Teacher position effective January 4, 2021, and ending June 30, 2021, at an annual salary of \$33,040 (Step 1B), prorated based upon the length of the assignment.

**Long Term  
Substitute  
Appointments:**

The appointment of **Michelle Walker**, who has pending certification in Music, to a long term substitute position as a Music Teacher, backdated to September 1, 2020, and ending June 30, 2021, at an annual salary of \$45,350 (Step 4M).

The appointment of **Scarlet Travis**, who has certifications in Spanish Grades 7-12 and Student with Disabilities Grades 7-12, to a long term substitute position as a Foreign Language Teacher, backdated to September 28, 2020, and ending June 30, 2021, at an annual salary of \$41,300 (Step 1B) prorated based on the length of the assignment.

The extended appointment of **Andrea Germain**, who has certification in Childhood Education Grades 1-6 to a long term substitute position as an Elementary Teacher, from September 3, 2020, and ending June 30, 2021, at an annual salary of \$46,800 (Step 5M+10).

The appointment of **Ashley Messmer**, who has pending certification in Childhood Education Grades 1-6, to a long term substitute position as an Elementary Teacher, from January 4, 2021, and ending June 30, 2021, at an annual salary of \$41,300 (Step 1B) prorated based on the length of

the assignment.

**Leaves of Absence:** The granting of an unpaid discretionary leave of absence for **Tracy LaPenna**, Elementary Teacher, effective January 4, 2021, through June 24, 2021.

The granting of a maternity and subsequent childcare leave of absence for **Jamie Bittlingmaier**, Special Education Teacher, effective January 6, 2021, and extending to June 30, 2021.

<b>Athletics:</b>	<b><u>Position</u></b>	<b><u>Name</u></b>	<b><u>Level</u></b>	<b><u>Years</u></b>
<b>Basketball – Boys</b>	Head Varsity	Tyler Roberts	1	12
	Modified A	Andy Reddout	4	8
	Modified B	Tim DiSanto	4	30
	Modified B	Tim Clapp	4	14
	Volunteer	Daniel Hart	-	-
<b>Basketball – Girls</b>	Head Varsity	Frank Clark	1	26
	Varsity Assistant	Jay Lauer	4	27
	JV	Ashley Zahn	4	2
	Modified B	Denise Dillman	4	11
	Modified B	Niki Frunzi	4	2
<b>Track</b>	Head Varsity	Austin Donroe	3	3
	Assistant	Jerry O'Dell	5	37
	Assistant	Emily Thompson	5	1
<b>Cheerleading</b>	Varsity Assistant	Courtney Tortarella	4	17
	Volunteer	Alyssa Dayton	-	-
<b>Hockey</b>	Head Varsity	Mike Ferreri	1	21
	Varsity Assistant	Trevor Sousa	4	11
<b>Wrestling</b>	Head Varsity	Craig Kaper	1	21
	Varsity Assistant	Matt Halloran	4	8
	JV	Sean Rucker	4	5
	Modified B	Stash Merritt	4	22
	Volunteer	Franco Walls	-	-

**Amendments:** The extended amended appointment of **Taylor Kochan**, who holds certification in Music, from a part-time (.4fte) to a part-time (.8fte) position as a Music Teacher effective September 1, 2020, and ending March 26, 2021, at an annual salary of \$34,160 (Step 2B+7). If the District changes to an all virtual mode of instructional delivery prior to the end date of this assignment, she will return to .5fte.

<b>Per Diem Substitutes:</b>	<b><u>Candidate</u></b>	<b><u>Area of Certification</u></b>
	Ashley Messmer	Uncertified
	Emily Cook	Uncertified
	Stacie Brooks	Uncertified
	Kate Leonard	Uncertified



Kayli Krossber  
Morgan Bishop  
Sarah Weyman

Uncertified  
Uncertified  
Elementary Education

### **Non-Instructional**

#### **Appointments:**

The appointment of **Clare Olbrys**, from Part Time Teacher Aide to Full Time Teacher Aide, effective December 21, 2020.

The appointment of **Dylan Barrett**, Automotive Mechanic, effective December 28, 2020, at an hourly rate of \$19.34.

The appointment of **Matthew DeAmaral**, School District Treasurer, effective on or about February 16, 2021, at an annual salary of \$87,500.

The appointment of **Lynne Oddo**, from Part Time Teacher Aide to Long Term Substitute Full Time Teacher Aide, from January 4, 2021 through June 30, 2021.

#### **Resignations:**

The resignation, due to retirement, of **Barry Johnson**, School Bus Driver, effective January 4, 2021.

The resignation of **Camyron Natale**, Cleaner, effective December 8, 2020.

The resignation of **Cassandra Hammond**, School Bus Driver, effective December 15, 2020.

#### **Leave of Absence:**

The granting of an extension of the unpaid discretionary leave of absence for **Gerald Waite**, Full Time Teacher Aide, effective December 12, 2020, through February 12, 2021.

#### **Per Diem and Substitute Positions:**

<b><u>Candidate</u></b>	<b><u>Position</u></b>
Lauren DiSanto	Teacher Aide
John Richard Klee	Teacher Aide
Michael Cortash	Bus Monitor
Michael Cortash	Bus Driver Trainee
Olivia Antonelli	Teacher Aide
Heather Hanrahan-Waterman	Bus Driver Trainee
Doyle Ierlan	Lifeguard

**District Wide School Safety Plan**  
**Project S.A.V.E.**  
**(Safe Schools Against Violence in Education)**  
**Outline for Victor Central School District School Safety Plan**  
**(Commissioner's Regulation 155.17)**

**Introduction**

Emergencies and violent incidents in school districts are critical issues that must be addressed in an expeditious and effective manner. Districts are required to develop a district-wide school emergency management plan designed to prevent or minimize the effects of serious violent incidents and emergencies and to facilitate the coordination of the district with local and county resources in the event of such incidents or emergencies. The district-wide plan is responsive to the needs of all schools within the district and is consistent with the more detailed emergency response plans required at the school building level. Districts stand at risk from a wide variety of acts of violence, natural, and man-made disasters. To address these threats, the State of New York has enacted the Safe Schools Against Violence in Education (S.A.V.E.) law. Project S.A.V.E. is a comprehensive planning effort that addresses prevention, response, and recovery with respect to a variety of emergencies in each school district and its schools.

**Section I: General Considerations and Planning Guidelines**

**A. Purpose**

The Victor Central School District Safety Plan was developed pursuant to Commissioner's Regulation 155.17. At the direction of the Victor Central School Board of Education, the Superintendent of the Victor Central School District appointed a District-wide School Safety Committee and charged it with the development and maintenance of the District-wide School Safety Plan.

**B. Identification of School Teams**

The Victor Central School District has created School Safety Committees consisting of, but not limited to, teachers, administrators, parent representation, school resource officer, and other school personnel.

**C. Concept of Operations**

1. The District-wide School Safety Plan shall be directly linked to the individual Building-level Emergency Response Plans for each school building. Protocols reflected in the District-wide School Safety Plan will guide the development and implementation of individual Building-level Emergency Response Plans.

2. In the event of an emergency or violent incident, the initial response to all emergencies at an individual school will be by the School Emergency Response Team.
3. Upon the activation of the School Emergency Response Team, the Superintendent of Schools or his/her designee will be notified and, where appropriate, local emergency officials will also be notified.
4. Efforts may be supplemented by county and state resources through existing protocols.

**D. Plan Review and Public Comment**

1. This plan shall be reviewed and maintained by the District-wide School Safety Committee and reviewed on an annual basis on or before July 1 each year.
2. While linked to the District-wide School Safety Plan, Building-level Emergency Response Plans shall not be subject to disclosure under Article 6 of the Public Officers Law or any other provisions of law, in accordance with Education Law Section 2801-a.

**Section II: General Emergency Response Planning**

(The District-wide School Safety Plan should provide the framework for the Building-level emergency Response Plan.)

**A. Identification of sites of potential emergency, including:**

1. The process for identifying the sites: The sites listed below were identified by the planning team in consultation with participating school personnel and outside agency representatives:
  - a. External List: (examples include hazardous railroad location, airports, industrial sites with potential for chemical spills, dams or waterways with flood potential, nuclear power plants, etc.)
    - Empire Natural Gas Line
    - New York State Thruway for spills
  - b. Internal List: (chemical storage location, swimming pools, boiler rooms, etc.)
    - Swimming Pool (Junior/Senior High School) – associated chemicals
    - Boiler Rooms in each building
    - Science Prep Rooms

**Section III: Victor District-Wide Safety Plan**

**A. Policies and procedures for responding to implied or direct threats by students, staff, and visitors**

Anyone issuing an implied or direct threat is required to be escorted by a staff member to the building administrator. The building administrator will evaluate the seriousness of the threat and follow-up with necessary actions including but not limited to:

1. disciplinary action as outlined in the District's Code of Conduct Policy
2. referral to counseling
3. law enforcement involvement
4. superintendent's hearing and possible suspension for students or State Education Department sanctions for staff

**B. Procedures for restricting access to the violent crime scene to preserve evidence**

Prior to the arrival of law enforcement representatives, the building administrator will make every effort to restrict access to the crime scene in order to preserve evidence. Upon arrival of law enforcement officials, they will take over this responsibility with the full support of the building administrator.

**C. Prevention and Intervention Strategies**

Methods used in the Victor Central School District include:

1. Recruitment and training of school safety staff to de-escalate potentially violent students.

**D. Procedures for involving law enforcement for violent incidences**

All staff are required to notify the building administrator of any violent incidences. The building administrator will determine the seriousness of the situation, refer to the Emergency Management Plan, and contact law enforcement immediately if the situation warrants.

**E. Procedures for contacting parents/guardians regarding violent incidences**

For incidences involving individual or several students, the parents/guardians of all students involved will be notified as soon as possible by the building administrator regarding the details of the incident. Whenever the safety of the general student population has been jeopardized, all parents/guardians will be notified of the circumstances of the incident as soon as possible.

**F. Procedures outlining the role of school personnel and equipment in school safety measures**

All staff are required to actively participate in measures outlined by the administration for providing school safety and security. These include:

1. Limiting access for all persons to one main entrance during regular instructional hours.

2. Being cognizant of strangers in the building and stopping visitors who have not properly registered.
3. Providing adequate lighting in all areas.
4. Reducing and controlling traffic flow on campus.

**G. Procedures for disseminating information following a violent incident at school**

The Superintendent, in conjunction with the School and Community Relations office and building principal, will issue to the appropriate office staff a written media release statement to be shared with the public as needed. A statement to parents/guardians regarding the nature of the incident, the response used, and any follow-up procedures required will also be issued.

**H. Procedures for annual safety training for staff and students**

Appropriate training will be held for the following:

1. New teacher/ staff at respective orientations
2. Bus drivers at regularly planned training
3. Students at the beginning of the school year
4. All other staff annually

**I. Protocols for responding to emergency situations**

(Refer to the Emergency Management Plan)

**J. Strategies for improving communication among students and between students and staff regarding reporting bullying and violence** (Refer to the Code of Conduct)

**K. Description of duties of hall monitor and other safety personnel, training required and the hiring/screening process**

1. School Resource Officer – Job Responsibilities
  - a. Serves as an active member of the District Emergency Response Team for health-related issues
  - b. Serves as an active member of the District’s Safety Committee
  - c. Works in conjunction with District social workers on all truancy-related concerns
  - d. Develops violence prevention strategies and acts as a consultant to the school community on related issues
  - e. Serves as a liaison with local law enforcement agencies
  - f. Serves as a positive role model for students PreK-12
  - g. Serves as a resource to faculty and staff on crime prevention issues
  - h. Promotes the development of positive attitudes toward law enforcement personnel

2. Hall Monitor Supervision – Job Responsibilities
  - a. Assists teachers in cafeteria study hall with attendance procedures, passes, and maintenance of order
  - b. Assists with corridor and parking lot supervision before school, during lunch periods, and activity period as assigned by the assistant principal
  - c. Assists with attendance procedures as requested by the assistant principal
  - d. Assists teachers with other such duties as deemed appropriate by the principal or his/her designee

**L. Evacuation procedures, sheltering sites, medical assistance, transportation arrangements, emergency notification to parents in response to a “serious violent incident”**

1. Evacuation Procedure (Refer to the Emergency Management Plan)
2. Sheltering Sites (Refer to the Emergency Management Plan)
3. Medical Assistance:
  - a. All school buildings have a nurse on duty during regular instructional hours
  - b. The 911 system is used to secure additional needed assistance
4. Transportation Arrangements (Refer to the Emergency Management Plan)
5. Emergency notification to parents/guardians in response to a “serious violent incident”:
  - a. At the beginning of each year, parents/guardians provide the school with emergency phone numbers where they can be reached during school hours. Parents/Guardians are directed to listen to designated radio stations, television stations and Blackboard Connect for emergency information such as early dismissal, pick-up areas and debriefing areas, if necessary.

**M. Procedures for assuring that response agencies have access to floor plans, blue prints and schematics of interior and exterior properties and access areas.**

Each year as the plan is updated, and at anytime significant changes occur, the Director of Facilities will provide floor plans, blue prints, and schematics of interior and exterior areas to the local fire chief, ambulance corps, police department and the county emergency management coordinator for each respective facility.

**N. Description of Internal and External Communication Systems**

1. Internal: Two-way communication is provided from all building areas and rooms to the main office.
  - a. Key administrators have two-way radios within the buildings.
2. External: The 911 system directly links all phones to the County Emergency Management Office.
  - a. Administrators have cell phones for external and internal use.

b. Fire and burglar alarms are linked directly to the 911 system.

**O. Chain of command consistent with the national incident command system**

The chain of command will follow the guidelines as set forth in the Victor Emergency Management Plan. Additionally, in accordance with the national Incident Command System, the chain of command will include local agencies which have jurisdiction over the incident.

**P. Procedures for coordinating the plan with the county and statewide plans**

The Director of Facilities will submit a copy of the plan to the affected County Emergency Management Coordinator for review to insure compatibility with the county plan and statewide plan on an annual basis.

**Q. Procedure for review and conduct of drills to test components of the plan**

Each year, the Superintendent will conduct at least one test of the emergency response procedures for each student occupied facility. All tests will be conducted in cooperation with local and county emergency management officials to the extent possible.

**VICTOR CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS  
FINANCIAL REPORT**

**For Year Ended June 30, 2020**

**MENGEL METZGER BARR & CO. LLP**

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



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# MENGEL METZGER BARR & CO. LLP

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

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Victor Central School District for the year ended June 30, 2020 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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

### ***Basis for Qualified Opinion***

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

### ***Qualified Opinion***

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of Victor Central School District for the year ended June 30, 2020, in accordance with the cash basis of accounting as described in Note 1.

### ***Basis of Accounting***

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

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
November 20, 2020

**VICTOR CENTRAL SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**For Year Ended June 30, 2020**

	<b>Cash Balance</b>		<b>Disburse-</b>	<b>Cash Balance</b>
	<b><u>July 01, 2019</u></b>	<b><u>Receipts</u></b>	<b><u>ments</u></b>	<b><u>June 30, 2020</u></b>
Class of 2020	\$ 9,686	\$ 6,410	\$ 13,976	\$ 2,120
Class of 2021	2,402	8,510	5,542	5,370
Class of 2022	2,148	-	100	2,048
Art Club	308	-	144	164
Aquatic	1,735	2,666	3,266	1,135
Business Club	2,980	62,406	60,865	4,521
Drama Club	12,157	26,162	19,824	18,495
French Club	7,633	27,034	20,873	13,794
Garden Team	96	-	10	86
Global Competency	716	2,726	2,856	586
International Club	253	-	50	203
Junior High Musical	22,364	34,742	33,567	23,539
Junior High Store	2,213	-	1,025	1,188
Junior High Student Council	2,133	5,301	2,230	5,204
Junior High Yearbook	1,078	2	1,053	27
Key Club	2,791	5,265	4,368	3,688
<b>Subtotal</b>	<b><u>\$ 70,693</u></b>	<b><u>\$ 181,224</u></b>	<b><u>\$ 169,749</u></b>	<b><u>\$ 82,168</u></b>

	<b>Cash Balance</b>		<b>Disburse-</b>	<b>Cash Balance</b>
	<b><u>July 01, 2019</u></b>	<b><u>Receipts</u></b>	<b><u>ments</u></b>	<b><u>June 30, 2020</u></b>
<b>CarryOver Total</b>	\$ 70,693	\$ 181,224	\$ 169,749	\$ 82,168
Medical Explorers	161	-	50	111
Mentoring Club	4,755	10,740	11,289	4,206
NHS	2,237	230	520	1,947
Outdoor Activity	136	1,005	999	142
Positive Climate	6,097	5,206	6,563	4,740
Sales Tax	-	3,309	3,309	-
SEAS	617	11,422	11,558	481
Senior High Orchestra	9,826	2,456	3,152	9,130
Senior High Student Council	7,141	7157	7555	6,743
Senior High School Store	3,128	4,932	3,586	4,474
Spanish Club	2,419	3,443	3,805	2,057
Tri-M Honor Society	1,288	-	200	1,088
Victor Cares	8,613	7,128	3,792	11,949
Yearbook	2,915	8,728	8,966	2,677
<b>TOTAL</b>	<b><u>\$ 120,026</u></b>	<b><u>\$ 246,980</u></b>	<b><u>\$ 235,093</u></b>	<b><u>\$ 131,913</u></b>

(See accompanying notes to financial statement)

**VICTOR CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENT**

**June 30, 2020**

**(Note 1) Accounting Policy:**

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

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

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

Cash and cash equivalents is comprised of one checking account. The balance in this account is fully covered by FDIC Insurance.

**(Note 3) Related Party:**

The extraclassroom fund did business with 2 companies owned by employees of the District. During the 2019-2020 fiscal year, a total of \$5,854 was spent with these vendors.

**(Note 4) Subsequent Events:**

Our examination disclosed receipts and disbursements relating to the 2019-20 fiscal year which were not transacted and recorded until the 2020-21 fiscal year as follows:

<u>Activity</u>	<u>Disbursements</u>	<u>Receipts</u>
Junior High Yearbook	<u>\$400</u>	<u>\$457</u>

If these amounts had been recorded prior to year end, the net effect would have been an increase of the total cash balance in the amount of \$57 at June 30, 2020.

**(Note 5)      COVID-19**

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

This outbreak and the continuing effects of the COVID-19 health crisis resulted in limited activities and student involvement in the Extraclassroom activities and transactions from the date of closure to the end of the fiscal year.

**VICTOR CENTRAL SCHOOL DISTRICT**  
**EXTRACLASROOM ACTIVITY FUNDS**  
**AUDITORS' FINDINGS AND EVALUATION**

We have examined the statement of cash receipts and disbursements of the Victor Central School District's Extraclassroom Activity Funds for the year ended June 30, 2020. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system.

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

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

**Prior Year Deficiency Pending Corrective Action:**

**Junior High Yearbook –**

During the course of our examination, we noted that the Junior High Yearbook Advisor did not submit the yearbook sales for the 2019-20 fiscal year for deposit until October 2020.

We recommend the Faculty Advisors make every effort to submit yearbook sales in a more timely manner.

**Current Year Deficiencies in Internal Control:**

**Related Party--**

During the course of our examination, we noted that one of the Student Treasurers of the Junior High Musical was related to the Faculty Advisor.

Although our examination revealed no irregularities, we recommend this situation continue to be reviewed in order to help strengthen internal accounting controls.



**(Current Year Deficiencies in Internal Control) (Continued)**

**Sales Tax–**

During the course of our examination, we noted one instance in Positive Climate Club and one instance in the Global Competency Club where sales tax was paid on the purchase of items intended for resale and also remitted to NYS upon resale of the items.

We recommend every effort be made to issue resale certificates (Form ST-120) to vendors when making purchases of merchandise intended for resale and to collect sales tax upon the resale of the merchandise.

**Profit and Loss Statements–**

Our examination revealed one instance in the Global Competency Club, one instance in the Positive Climate Club, and one instance in the Junior High Student Council where the profit and loss statement was prepared, however, not signed by the Student Treasurer.

In order to enhance internal accounting control over fund-raising events, we recommend the Student Treasurer together with the Faculty Advisor prepare and sign profit and loss statements at the conclusion of each fund-raiser.

**Prior Year Recommendation:**

We are pleased to report that the following prior year recommendation has been implemented to our satisfaction:

1. There were no awards given during the 2019-20 fiscal year that did not have meeting minutes indicating a majority of club members approved the award.

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

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
November 20, 2020

**Victor Central School District  
Victor, NY 14564**

**Corrective Action Plan – Extraclass Account Audit Report 2020**

Junior High Yearbook

An email will be sent to all advisors reminding them of the importance of timely deposits of all funds received.

Responsible for Action: Betty Post, Central Treasurer / Carrie Goodell, Assistant Principal  
Estimated Completion: Immediate with Ongoing Monitoring

Related Party

An email will be sent to all advisors outlining additional monitoring necessary when transactions are conducted by related parties.

Responsible for Action: Betty Post, Central Treasurer / Carrie Goodell, Assistant Principal  
Estimated Completion: Immediate with Ongoing Monitoring

Sales Tax

An additional review process will be put into place to ensure sales tax is not being paid to a vendor for purchases that are intended for resale.

Responsible for Action: Betty Post, Central Treasurer / Carrie Goodell, Assistant Principal  
Estimated Completion: Immediate with Ongoing Monitoring

Profit and Loss Statements

An email will be sent to all advisors to review and re-emphasize the need for all required signatures on transaction supporting documents.

Responsible for Action: Betty Post, Central Treasurer / Carrie Goodell, Assistant Principal  
Estimated Completion: Immediate with Ongoing Monitoring

## Student Gender Identity

All students need a safe and supportive educational environment to progress academically and developmentally. The District is committed to fostering a safe learning environment for all students, free from discrimination and harassment on the basis of sex, gender, gender identity, gender nonconformity, and gender expression. In accordance with applicable law, regulations, and guidelines, students will have equal access to all school programs, facilities, and activities. The District will assess and address the specific needs of each student on a case-by-case basis.

### Key Terms

Generally, District personnel should use the language that individual students are using to describe their own gender identity, appearance, or behavior. The most commonly used terms are:

*Cisgender*: a person whose gender identity corresponds to their assigned sex at birth.

*Gender*: actual or perceived sex, typically with reference to social and cultural differences rather than physiological ones.

*Gender Expression*: the ways a person conveys their gender identity to others, such as through behavior, appearance, clothing, hairstyle, activities, voice, and mannerisms.

*Gender Identity*: a person's inner sense or psychological knowledge of being male, female, neither or both.

*Gender Nonconforming (GNC)*: describes someone whose gender identity or gender expression does not conform to social or stereotypical expectations of a person with that gender assigned at birth. This is also referred to as gender variant or gender atypical.

*Transgender*: someone whose gender identity is different than their gender assigned at birth.

*Transition*: the process by which a person socially or physically aligns their gender expression more closely to their gender identity than their assigned sex at birth.

### Records

As required by law, the District will maintain the confidentiality of student information and records. If a transgender or GNC student has officially changed his or her name, as demonstrated by court order or birth certificate, the District will change its official and unofficial records, as needed, to reflect the change. The District will maintain records with the student's assigned birth name in a separate, confidential file.

If a transgender or GNC student has not officially changed his or her name, but wishes to be referred to by a different name that corresponds to their gender identity, the District may create or change unofficial records to reflect the name and gender identity that the student consistently

asserts at school. On state standardized tests, certain reports to the New York State Education Department, and when necessary to ensure appropriate and coordinated medical care, however, the District will use the student's legal name and gender. Any student identification cards will be issued with the name reflecting the gender identity the student consistently asserts at school. The District will maintain records with the student's assigned birth name and gender in a separate, confidential file.

### **Names and Pronouns**

When apprised of a student's transgender or GNC status, the District will endeavor to engage the student and his or her parents or guardians, as appropriate, in an effort to agree upon a plan that will accommodate the student's individual needs at school. Transgender and GNC students have the right to discuss and convey their gender identity and expression openly and to decide when, with whom, and how much to share this confidential information. The plan may therefore include when and how to initiate the student's preferred name and associated pronoun use and if, when, and how this is communicated to others. District staff will use the name and pronoun that corresponds to the gender identity the student consistently asserts at school.

### **Restrooms and Locker Rooms**

The District will allow a transgender or GNC student to use the restroom and locker room that corresponds to the student's consistently expressed gender identity at school. Prohibiting a student from accessing the restrooms that match his/her gender identity is prohibited sex discrimination under Title IX. Any student requesting increased privacy or other accommodations when using bathrooms or locker rooms will be provided with a safe and adequate alternative, but they will not be required to use that alternative.

### **Physical Education and Sports**

Physical education is a required part of the District's curriculum. Where these classes are sex-segregated, students will be allowed to participate in a manner consistent with their gender identity. Students will likewise be allowed to participate in intramural activities consistent with their gender identity.

Upon written notification that a transgender or GNC student would like an opportunity to participate in the District's interscholastic athletics program consistent with his or her gender identity, the District will determine his or her eligibility in accordance with applicable law, regulations, and guidelines. The District will confirm the student's asserted gender identity with documentation it considers appropriate from a parent/guardian, counselor, doctor, psychologist, psychiatrist, or other medical professionals. The student's gender identity should be the same as the identity used for District registration and other school purposes.

The District's athletic director will notify opposing team athletic directors or the New York State Public High School Athletic Association if a student needs any accommodations during competitions. Any appeal regarding the District's eligibility decision will be directly to the Commissioner of Education.

### **Other Activities**

Generally, in other circumstances where students may be sex-segregated, such as overnight

field trips, students may be permitted to participate in accordance with the gender identity that the student consistently asserts at school. Student privacy concerns will be addressed individually and on a case-by-case basis in accordance with District policy and applicable law, regulations, and guidelines.

### **Dress Code and Team Uniforms**

Transgender or GNC students may dress in accordance with their gender identity or expression, within the parameters of the District's dress code. The District will not restrict students' clothing or appearance on the basis of gender, and will address each individual instance on a case-by-case basis.

The District's dress code applies while its athletes are traveling to and from athletic contests. Athletes will have access to uniforms that are appropriate for their sport.

### **Policy References:**

Family Educational Rights and Privacy Act (FERPA), 20 USC § 1232g  
34 CFR Part 99  
Title IX of the Education Amendments of 1972  
Education Law Article 2 and §§ 2-d, 11(7), 3201-a  
8 NYCRR § 100.2

### **Policy Cross References:**

- » 0100 – Nondiscrimination and Equal Opportunity
- » 0115 – Student Harassment and Bullying Prevention and Intervention
- » 5300 – Code of Conduct

Adoption Date: XX/XX/XXXX  
5000 - Students