

Victor Central School
Board of Education
PROPOSED AGENDA

Regular Meeting, Thursday, October 12, 2023 – 5:30 PM
Early Childhood School Boardroom
953 High Street, Victor, NY 14564

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

✓ *Board Action Expected*

1. Meeting Called to Order by President Tim DeLucia

- ✓ • *Motion to enter executive session to discuss the employment history of specific individuals*
✓ • *Motion to return to regular session and adjourn the meeting*

Meeting Called to Order by President Tim DeLucia

A. Moment of Silence

B. Pledge to the Flag

C. Greetings to Visitors/Public Participation Reminder

D. Reading of Fire Evacuation Procedure

(In case of a fire, would everyone please follow the EXIT signs to the outside of the building. Please stay completely clear of the building to provide space for any Fire Department vehicles.)

✓ **2. Approval of the Agenda**

3. Superintendent's Update

4. Presentations/Recognitions

- **Operation Recognition Diploma**
- **Visual and Performing Arts Hall of Fame Induction**
- **Board of Education Recognition**

5. Public Participation: Although the Board's work is open to the public, this is not a meeting with the public. At this time privilege of the floor is offered to those who have signed up to speak. The Chair will be happy to recognize those of you who wish to speak. When you approach the microphone, please identify yourself before presenting your thoughts.

(Individual comments will be limited to 3 minutes and the total time for this portion of the agenda will be limited to 30 minutes.)

Please note, issues related to specific School District personnel or students must be brought to the attention of the Superintendent of Schools privately as they are not discussable at this venue. Thank you.

- ✓ 6. **Acceptance of Consent Items (5 min.)**
- A. **Minutes of the Regular Board Meeting on September 14, 2023 and the Special Board Meeting on September 28, 2023**
 - B. **Treasurer's Report for the month ending August 31, 2023**
 - C. **Personnel Agenda**
 - D. **Recommendations of the Committee on Special Education from the meetings of August 29, 2023, September 8, 13, 14, 15, 19, 20, 21, 25, 26, 27, 28, 2023, October 2, 3, 4, 5, 10, 11, 12, 2023 and from the Committee on Preschool Special Education from the meetings of September 8, 11, 12, 13, 19, 22, 27, 28, 2023**
 - E. **Donation of a Buddy Bench from the Daisy Girl Scouts to the Victor Early Childhood School valued at \$384.92**
 - F. **Irondequoit Central School District Varsity Girls' Alpine Skiing to participate with the Victor Central School District as a Team of One in Girls' Alpine Skiing for the 2023-2024 School Year**
 - G. **Basic Financial Statements, Management Letter and Corrective Action Plan for year ended June 30, 2023**
 - H. **Maintenance Vehicle Bid from Auction Direct as the lowest bidder meeting bid specifications**
 - I. **High Jump Pits Bid from MFAC, LLC dba M-F Athletic as the lowest bidder meeting bid specifications**
 - J. **Appoint Senior High Student Kyle "Tippett" Reinson to the Graduates of Distinction Committee for a term of two school years (2023-2024, 2024-2025)**
 - K. **Resolution Authorizing Partial Settlement of Vaping Litigation**
7. A. **Campus News**
- B. **The Spot; (Jessica Evangelista Balduzzi; 15 min.)**
- C. **Management Plan Update; Curricular Program Review & Revision (Karen Finter, Carrie Goodell, Kristin Williamson; 20 min.)**
- ✓ D. **Approve the following trip:**
- **Varsity Softball to Myrtle Beach, SC from 4/1/2024 to 4/5/2024 to participate in Spring Training;**
- E. **Policy Review: Second Reading of the following policy:**
- **Use of Service and Therapy Animals; Policy 1499**
- F. **Policy Review: First Reading of the following policy:**
- **Family Medical Leave Act (FMLA); Policy 9520.2**
8. **Meeting Reports**
- A. **Monroe County School Boards Association Committee Reports**
 - B. **Standing Committee Updates**
9. **Upcoming Events**
- A. **Next Board Meeting, Thursday, November 9, 2023;**
- ✓ 10. **Adjourn**

VICTOR CENTRAL SCHOOL DISTRICT BOARD OF EDUCATION

**Unapproved Minutes of the Regular Meeting of September 14, 2023
Early Childhood School Boardroom
953 High Street
Victor, New York 14564**

CALL TO ORDER	President Tim DeLucia called the meeting to order at 5:32 PM.
Members Present	Bryan Adams, Tim Delucia, Kristin Elliott, Lisa Kostecki, Elizabeth Mitchell, Adam Snyder
Member Absent	Christopher Parks
EXECUTIVE SESSION	A motion was made by E. Mitchell, seconded by K. Elliott, to enter executive session at 5:33 PM to discuss the employment history of specific individuals. The motion was carried. 6 yes 0 no 0 abstentions
REGULAR SESSION	A motion was made by B. Adams, seconded by L. Kostecki, to return to regular session at 7:05 PM. The motion was carried. 6 yes 0 no 0 abstentions
APPROVE AGENDA	A motion was made by E. Mitchell, seconded by L. Kostecki, to approve the agenda for the meeting. The motion was carried. 6 yes 0 no 0 abstentions

SUPERINTENDENT’S UPDATE: Superintendent Terranova spoke about the fantastic start to the school year. He encouraged the families and community to use the District website at Victorschools.org to access general information about the opening of school and specific buildings. He thanked PTSA for their contributions behind the scenes that help with the students’ and staff well-being and welfare. He encouraged everyone to consider joining the Victor PTSA. This can be done by visiting their website victorptsa.membershiptoolkit.com. He also thanked the Victor Educational Foundation who directly contributes funds to the District to support students. They had the annual Devil Dash and they raised a significant amount of money through that event to support the District. Dr. Terranova then provided an update to the Board on the request to change the speed on High Street. Thanks to Victor PTSA, the Town and Village of Victor and the Victor School District a strong plea was made to the New York State Department of Transportation (NYSDOT) to lower the speed limit to 30 MPH on High Street and the part of Lane Road near the school entrance. About ten days ago he talked to a NYSDOT representative and they were close to not accepting the recommendation as they don’t feel speed limits make a big difference with speed on roads. Superintendent Terranova and Town Supervisor Jack Marren both made phone calls to NYSDOT and they are reconsidering the proposal. Lastly, Dr. Terranova spoke about the Ontario County Housing Needs Meeting he attended in Geneva, NY. Ontario County hired a firm to study the housing and rental market in the county. Over 90% of the homes and apartments in Ontario County are currently occupied. Ontario County and Saratoga in upstate New York are the only two counties still growing. He said there is somewhat of a crisis of the lack of homes and rental properties available, and the District has to be cognizant of that as we work with families.

PRESENTATIONS / RECOGNITIONS: Board President Tim DeLucia recognized his colleagues on the Board and spoke about the Board Retreat that took place over two evenings this week. He said the retreat is part of the Board Professional Development and a way to get to know one another with two new members.

PUBLIC PARTICIPATION: Mike Modleski, President of the Victor Teachers' Association, welcomed Bryan Adams and Adam Snyder to the Board. He said he looks forward to working with them over the years and continuing to build the collaborative relationship they have always had. He thanked everyone for making the opening day of school go smoothly. A lot of preparation went into it and he looks forward to a great year.

CONSENT ITEMS: A motion was made by B. Adams, seconded by E. Mitchell, to approve, upon recommendation of the Superintendent, the following consent items:

MINUTES: Minutes of the Regular Meeting of August 10, 2023 and the Special Meeting of August 24, 2023;

FINANCIAL STATEMENTS: Treasurer's Report for the month ending July 31, 2023;

PERSONNEL: *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 **Svetlana Mitris**, who has certification as a Teacher Assistant, to a probationary position as a Teacher Assistant, effective August 30, 2023, at an annual salary of \$39,838, leading towards tenure as a Teacher Assistant.

The probationary appointment of **Maddilyn Mulcahy**, who has a pending license as a Speech/Language Therapist, to a probationary position as a Speech/Language Therapist, effective August 30, 2023, at an annual salary of \$49,549, leading towards tenure in Speech/Language Education.

The probationary appointment of **Heather Aprile**, who has certifications in Early Childhood Education Birth-Grade 2, Students with Disabilities Birth-Grade 2, Childhood Education Grades 1-6, Students with Disabilities Grades 1-6, and English to Speakers of Other Languages, to a probationary position as an ENL Teacher, effective September 20, 2023, at an annual salary of \$54,826, leading towards tenure as an ENL Teacher.

The probationary appointment of **Caren Hess**, who has certification in Social Studies Grades 7-12, to a probationary position as a Teacher Assistant, effective August 30, 2023, at an annual salary of \$42,837, leading towards tenure as a Teacher Assistant.

The probationary appointment of **Tricia Partridge**, who has certifications in Childhood Education Grades 1-6 and Students with Disabilities Grades 1-6, to a probationary position as a Special Education Teacher, effective September 27, 2023, at an annual salary of \$47,949, leading towards tenure in Special Education Teacher.

The probationary appointment of **Brett Leader**, who has certification in Physical Education, to a probationary position as a Physical Education Teacher, effective August 30, 2023, at an annual salary of \$47,685, leading towards tenure in Physical Education.

The probationary appointment of **Sarah Johnson**, who has certifications in Biology Grades 7-12 and General Science Grades 7-12, to a probationary position a STEM Coach, effective September 11, 2023, at an annual salary of \$79,900, leading towards tenure in Science Education.

The probationary appointment of **Alexandra Scharet**, who has certification as a School Social Worker, to a probationary position a School Social Worker, effective October 2, 2023, at an annual salary of \$53,157, leading towards tenure as a School Social Worker.

The probationary appointment of **Julie Alberlan**, who has pending certifications in Biology Grades 7-12 and Students with Disabilities Grades 7-12, to a probationary position a Special Education Teacher, effective September 5, 2023, at an annual salary of \$49,976, leading towards tenure in Special Education.

The probationary appointment of **Ryan Rothfuss**, who has certification as a Teacher Assistant, to a probationary position as a Teacher Assistant, effective October 10, 2023, at an annual salary of \$30,349, leading towards tenure as a Teacher Assistant.

The probationary appointment of **Brian Bailey**, who has certification in Physical Education, to a probationary position as a Physical Education Teacher, effective August 30, 2023, at an annual salary of \$44,969, leading towards tenure in Physical Education.

**Part Time
Appointments:**

The appointment of **Ryan Burns**, who has certification in Social Studies Grades 7-12, to a part-time (.4fte) position as a Social Studies Teacher effective August 30, 2023, and ending June 30, 2024, at an annual salary of \$19,020.

The appointment of **Steven Mascari**, who has certification in Technology Education, to a part-time (.6fte) position as a Technology Teacher effective August 30, 2023, and ending June 30, 2024, at an annual salary of \$59,743.

Appointments:	The appointment of Erin Hart , who has pending certifications in Childhood Education Grades 1-6 and Students with Disabilities Grades 1-6, to a Building Substitute position effective September 6, 2023, and ending June 26, 2024, at a daily rate of \$200.			
	The appointment of Denise DiMarzo , who has certifications in Childhood Education Grades 1-6, Business and Distributive Education, and as a School District Administrator, to a Building Substitute position effective September 6, 2023, and ending June 26, 2024, at a daily rate of \$200.			
	The appointment of Samantha Jansen , who has certifications in Literacy Birth-Grade 6, Students with Disabilities Birth-Grade 2, Early Childhood Education Birth-Grade 2, Childhood Education Grades 1-6, and Students with Disabilities Grades 1-6, to a Building Substitute position effective September 6, 2023, and ending June 26, 2024, at a daily rate of \$200.			
	The appointment of Satvinder Devgun , who has certification in Biology Grades 7-12, to a Building Substitute position effective September 6, 2023, and ending June 26, 2024, at a daily rate of \$200.			
	The appointment of Nicole Bell , who has pending certifications in Childhood Education Grades 1-6 and Early Childhood Education Birth-Grade 2, to a Building Substitute position effective September 6, 2023, and ending June 26, 2024, at a daily rate of \$200.			
Long Term Substitute Appointments:	The appointment of Timothy DiSanto , who has certification in Special Education and PreKindergarten, Kindergarten, and Grades 1-6, to a long term substitute position as a Special Education Teacher, effective August 30, 2023, and at which time the position is filled, at an annual salary of \$82,065.			
Resignations:	The resignation of Megan Ruller , School Social Worker, effective September 8, 2023.			
	The resignation of Nicolette Frunzi , Physical Education Teacher, effective August 29, 2023.			
Athletics:	<u>Position</u>	<u>Name</u>	<u>Level</u>	<u>Years</u>
Gymnastics	Volunteer	Carol Mancari	-	-
	Volunteer	Jason Mancari	-	-
Indoor Track and Field	Varsity Assistant	Ryan Horst	4	10
Athletics Resignations:	The resignation of Alyssa Sproule , Girls JV Lacrosse Coach.			

Co-Curriculars:

	<u>Teacher Leaders</u>	<u>Name</u>
Strand 3	Social Studies Grades 4-6	Jamie Condon
Strand 4	Intermediate Elementary 4 th Grade	Julie Gietler

Co-Curriculars:

<u>Clubs & Advisors</u>	<u>Name</u>	<u>Band</u>
Sr. High Dollars for Scholars	Laura Fiorito	3
Sr. High Dollars for Scholars	Julie Merges	3
Sr. High Freshman Class	Joseph Carey	1 (2)
Sr. High Academic Teams	Andrew Purdie	4
Sr. High Sophomore Class	Alison Baker	1 (2)
Sr. High Sophomore Class	Courtney Tortarella	1 (2)
Jr. High French Club	Darcel Ross	2
Jr. High Student Council	Caleb Benson	3
Jr. High Math Olympiad	Susan Ibrisimovic	1

Co-Curriculars:	<u>Music</u>	<u>Name</u>	<u>Group</u>
	JH Musical Assistant	Shari Bischooping	2
	Marching Band Assistant	Caelin Kordziel	2
	Marching Band Assistant	Lindy Rohr	2 (2)
	Marching Band Assistant	Julia Solan	2 (2)
	Marching Band Color Guard	Christina Eames	3

Non-Instructional

Appointments:	The appointment of Janene Sweet , Senior Account Clerk, effective August 22, 2023, at an hourly rate of \$23.23.
	The appointment of Elijah Flansburg , Full Time Teacher Aide, effective August 30, 2023, at an hourly rate of \$15.62.
	The appointment of Marimar Manzano , Full Time Teacher Aide, effective August 30, 2023, at an hourly rate of \$15.17.
	The appointment of Mona Khan , from Part Time Teacher Aide to Full Time Teacher Aide, effective August 30, 2023.

The appointment of **Lillian Hewitson**, from Substitute Teacher Aide to Full Time Teacher Aide, effective August 30, 2023, at an hourly rate of \$15.17.

The appointment of **Michelle Palazzo**, from Substitute Teacher Aide to Part Time Teacher Aide, effective August 30, 2023, at an hourly rate of \$15.17.

The appointment of **Rebecca Krenzer**, from School Bus Driver Trainee to Full Time School Bus Driver, effective August 30, 2023, at an hourly rate of \$21.99.

The appointment of **Lisa McIntyre**, Full Time Teacher Aide, effective August 30, 2023, at an hourly rate of \$15.17.

The appointment of **Jorge Coria**, Full Time Teacher Aide, effective August 30, 2023, at an hourly rate of \$15.17.

The appointment of **Michael Santana**, Campus Security Guard, effective August 30, 2023, at an annual rate of \$45,000.

The appointment of **Joanna Vella**, Music Therapist, effective September 11, 2023, at an annually salary of \$48,006.

The appointment of **Juanita Reffelt**, from Part Time Teacher Aide to Full Time Teacher Aide, effective August 30, 2023.

The appointment of **Ethan Harrell**, Information Technology Support Technician I, effective September 13, 2023, at an hourly rate of \$21.72.

The appointment of **Brianna Perales**, from Teacher Aide Substitute to Full Time Teacher Aide, effective August 30, 2023, at an hourly rate of \$15.17.

The appointment of **Jennifer Fung**, from Part Time Teacher Aide to Full Time Teacher Aide, effective August 30, 2023.

The appointment of **Zenaida Paniagua**, Part Time Food Service Helper, effective August 30, 2023, at an hourly rate of \$15.17.

The appointment of **Peter Slaughter**, Cleaner, effective August 30, 2023, at an hourly rate of \$16.10.

The appointment of **Edward Gagner**, Full Time School Bus Driver, effective August 30, 2023, at an hourly rate of \$22.64.

The appointment of **Shakym Parker Matias**, Full Time Cleaner, effective September 11, 2023, at an hourly rate of \$15.65.

The appointment of **John Boot**, from School Bus Driver Trainee to Full Time School Bus Driver, effective August 30, 2023, at an hourly rate of \$21.99.

The appointment of **Mallory Udick**, Part Time Teacher Aide, effective September 18, 2023, at an hourly rate of \$15.17.

The appointment of **Melissa Peters**, Full Time Teacher Aide, effective September 11, 2023, at an hourly rate of \$15.17.

The appointment of **Brittany Chamberlain**, Full Time Teacher Aide, effective September 18, 2023, at an hourly rate of \$15.82.

The appointment of **Cathy Haggerty**, Part Time Food Service Helper, effective September 18, 2023, at an hourly rate of \$16.02.

The appointment of **Helana Brasley**, Full Time Teacher Aide, effective September 18, 2023, at an hourly rate of \$16.02.

Resignations:

The resignation of **Amanda Cooley**, Full Time Teacher Aide, effective August 8, 2023.

The resignation of **Khanhtrang Cointot**, Part Time Teacher Aide, effective August 29, 2023.

The resignation of **Ryan Clune**, Full Time School Bus Driver, effective August 29, 2023.

The resignation of **Scott Chizuk**, Full Time Teacher Aide, effective August 10, 2023.

The resignation of **Jeffrey Beckett**, Audio Visual Technician, effective August 18, 2023.

The resignation of **Andrew Habecker**, Full Time Teacher Aide, effective August 11, 2023.

The resignation of **Darlene Evich**, Part Time Teacher Aide, effective August 29, 2023.

The resignation of **Michelle Soller**, Full Time Teacher Aide, effective September 4, 2023.

The resignation of **Paul Kaseman**, Full Time Teacher Aide, effective August 22, 2023.

The resignation of **Linda Sanders**, Part Time School Bus Driver, effective June 21, 2023.

The resignation of **Michelle Gilbert**, Full Time Teacher Aide, effective August 30, 2023.

The resignation of **Rebecca Castle**, Network Engineer II, effective August 28, 2023.

The resignation of **Nikole Carmel**, Part Time Teacher Aide, effective August 29, 2023.

The resignation of **Miranda Berdy**, Full Time Teacher Aide, effective August 29, 2023.

The resignation of **James Palmiere**, Full Time Teacher Aide, effective August 29, 2023.

The resignation of **Louise Foley**, Part Time School Bus Monitor, effective September 5, 2023.

The resignation, due to retirement, of **Carol Gizzo**, Cleaner, effective September 27, 2023.

The resignation of **Jaclyn Corrado**, Full Time Teacher Aide, effective September 25, 2023.

The resignation of **Kenneth Poole**, Full Time Teacher Aide, effective September 22, 2023.

The resignation of **Peter Deckert**, Full Time School Bus Driver, effective September 11, 2023.

Terminations: The termination of **Asmaa Osman**, Food Service Helper, effective September 6, 2023.

Per Diem and Substitute Positions:	<u>Candidate</u>	<u>Position</u>
	Andrew Rine	Lifeguard
	Michael Benschop	School Bus Driver Trainee/ School Bus Monitor
	Jessica Shoemaker	School Bus Monitor
	Betzaida Cruz Cardona	School Bus Driver Trainee/ School Bus Monitor
	Michael Burke	School Bus Driver
	Michelle Gilbert	Teacher Aide/Typist
	Nikole Carmel	Teacher Aide
	Matthew Buttaccio	Food Service Helper
	Sarah Ballard	Teacher Aide
	Louise Foley	School Bus Monitor
	Nancy Iadanza	Elementary

CSE/CPSE RECOMMENDATIONS: Recommendations of the Committee on Special Education from the meetings of February 27, 2023, April 28, 2023, May 2, 11, 2023, June 20, 21, 2023, July 27, 2023, August 11, 14, 15, 16, 17, 18, 28, 29, 30, 31, 2023, September 1, 5, 6, 7, 8, 11, 12, 13, 2023 and from the Committee on Preschool Special Education from the meetings of August 10, 21, 22, 24, 28, 29, 2023, September 7, 12, 2023;

DASA COORDINATORS: Natalie Sonnevile as a DASA Coordinator for the Intermediate School and Keith Pedzich as a DASA Coordinator for the Senior High School;

TEAM OF ONE: Bloomfield Central School District Swimmer to participate with the Victor Central School District as a Team of One in Varsity Girls' Swimming and Diving for the 2023-2024 School Year;

RESOLUTION AUTHORIZING LITIGATION AGAINST SOCIAL MEDIA COMPANIES: WHEREAS, the Surgeon General of the United States Public Health Service has issued an Advisory on Social Media and Youth Mental Health which:

- “calls attention to the growing concerns about the effects of social media on youth mental health;”
- emphasized that “now is the time to act swiftly and decisively to protect children and adolescents from risk of harm;”
- “[t]he onus of mitigating the potential harms of social media should not be placed solely on the shoulders of parents and caregivers;” and
- “[t]echnology companies play a central role and have a fundamental responsibility in designing a safe online environment and in preventing, minimizing, and addressing the risks associated with social media.”

WHEREAS, the Surgeon General of the United States Public Health Service has further concluded that:

- “Social media use by youth is nearly universal. Up to 95% of youth ages 13-17 report using a social media platform, with more than a third saying they use social media ‘almost constantly.’”
- “nearly 40% of children ages 8-12 use social media;”
- “in early adolescence...brain development is especially susceptible to social pressures, peer opinions, and peer comparison;”
- “[s]ocial media may...perpetuate body dissatisfaction, disordered eating behaviors, social comparison, and low self-esteem, especially among adolescent girls;”
- “[i]n a nationally representative survey of girls aged 11-15, one-third or more say they feel ‘addicted’ to a social media platform;”
- “[o]ver half of teenagers report that it would be hard to give up social media;” and
- “[t]here is a consistent relationship between excessive social media use “depression among youth.”

WHEREAS, the Surgeon General of the United States Public Health Service has specifically urged that it is “urgent that we take action.”

WHEREAS, it has been reported that students, “[m]ore than ever, were glued to [their cellphones] during class.”

WHEREAS, it has been reported that “a growing number of educators...find themselves on the front lines of a fight to change how students use social media” and “there has been a push for more schools to...develop programs to help educate students on the dangers of social media.”

WHEREAS, the Victor Central School District (the “School District”) has and continues to experience significant problems with student use of social media, which use, among other things: (i) has created a substantial and ongoing interruption of and disturbance to its educational mission; (ii) has resulted in the

diversion of substantial resources in an attempt to abate and prevent such use and its results harms; and (iii) poses a significant risk to the health and well-being of its students; and

WHEREAS, the School District is a leader in education excellence whose faculty and administrators care deeply about the education and well-being of its students;

NOW, THEREFORE, BE IT RESOLVED BY THE SCHOOL DISTRICT: That the Board of Education authorizes the law firm of Wagstaff & Cartmell, LLP and Ferrara Fiorenza PC to initiate litigation and file suit against any appropriate parties to seek compensation to the School District for damages suffered by the School District and its students as a result of the development, operation, and marketing of social media platforms, and to seek any other appropriate relief. The School District hereby authorizes its Superintendent of Schools or their designee to sign all appropriate documents and fee agreements on behalf of the School District.

RESOLUTION FUNDING OF THE 2022 CAPITAL RESERVE: Based on the recommendation of the Superintendent of Schools, we recommend amending the funding of the 2022 Capital Reserve, as authorized by Section 3651 of the New York State Education Law, up to a maximum of \$8,000,000 from unappropriated fund balance as of June 30, 2023.

DONATION: \$1,585.00 from the Victor Boys Volleyball Booster Club to be applied toward the purchasing of needed competition uniforms.

The motion to accept the foregoing consent items was carried.

6 yes 0 no 0 abstentions *(end of consent items)*

CAMPUS NEWS: VCS administrators summarized campus news and events.

SUMMER PROGRAMMING UPDATE: Assistant Superintendent for Instruction Karen Finter and Assistant Superintendent for Pupil Services Karyn Ryan provided a summer programming update. Mrs. Finter started out by introducing the leadership of the summer programs. Kristina Sykes, who is a chemistry teacher at the Senior High School as well as a science teacher leader was the Summer Enrichment/Academy Program Administrator. Kim McConnell, who is an interventionist in the Early Childhood School was the teacher leader for the Summer Enrichment/Academy Program. Jeff Pistritto is a special educator at the Primary School and was the teacher leader for the Extended School Year Program. Summer Academy was a 12-day program to provide additional support for Mathematics and English Language Arts (ELA) for students K-8. Attendees were chosen based on established criteria through Academic Intervention Services (AIS). Transportation was provided. There were 225 students enrolled. They were grouped in cohorts and all students engaged in both Mathematics and ELA instruction. Their day started out with a 10 minute community meeting and then 1 hour and 10 minutes of each Mathematics and ELA. Out of the 225 students, 163 took advantage of the transportation provided by the District. Summer Enrichment took place over four days. Even if a child had to participate in Summer Academy, they still had an opportunity to participate in Summer Enrichment. Students were able to explore, learn and grow. Teachers engaged creatively with students in unique courses around Science, Technology, Engineering and Math (STEM), Humanities and Fine Arts. Courses were offered by grade-level. Students attended two courses over the 4-day experience. There were 192 students accepted through the enrollment lottery and transportation was provided. Mrs. Ryan spoke about the Extended School Year (ESY) Program. This program was for students with disabilities K-12 to prevent regression. There were 98 students who met the criteria based on data that is collected throughout the school year. The Committee on Special Education reviewed the data. Out of the 98 students who met the criteria 58 of 68 students attended the on-campus ESY Program. Three students attended School of the Holy Childhood. This was the first summer the District partnered with Holy Childhood for some of the older students.

Their cohort would have been very small, and this gave them a broader experience to work on their goals. There were 27 students that continued in their out-of-district programs for the extended school year. All students maintained skills towards their identified extended school year goals over the summer. Mrs. Ryan reviewed the Regional Summer School Program that was hosted at Victor. This program was composed of five component districts and ran for six weeks. There were 135 students enrolled for the regular course recovery program, with an additional 70 students for a week-long academic exam preparation program in August. The whole program is based on credit recovery or Regents Exams. Another program that ran over the summer for incoming seniors was the Summer College Essay Camp. There were 150 seniors who participated in the week-long essay camp. The camp helped students prepare and write their college essays. Mrs. Finter talked about the partnership with Victor Parks and Recreation, which was held in the Junior High School over the summer. Camp Invention was also held on campus. This was a weeklong science-based STEM program thanks to Mrs. Carol Prescott. Mr. Snyder asked if any of the programs were capped and if they were would they want to expand them if students wanted to be in them. Mrs. Ryan said the Special Education Program was not capped. It is a state regulation for those that are eligible to meet the criteria. The programs have to be provided. The enrollment for the Summer Regional Program is known ahead of time so they can figure out how to staff it. Mrs. Finter said Summer Academy is through invitation so any student that qualifies is extended the invitation. Summer Enrichment was capped. There were waiting lists because there were only so many teachers available to provide the instruction during that timeframe. They had to work with what they had. She said this is a program, over time, that they would like to see if there are different ways to grow it by offering different weeks and/or options while being mindful of the logistics. However, we don't want the logistics to get in the way of great opportunities for kids. Mrs. Kostecki said there were over 800 kids on campus this summer receiving services and participating in programs. She thanked Mrs. Finter and Mrs. Ryan for all their work.

USE OF THE VICTOR LEARNING CENTER: Superintendent Terranova spoke about the use of the Victor Learning Center. He started out by providing the history around the purchase of 200 South High Street, now known as the Victor Learning Center. Guidelines were created on how the District wanted to use the space and one of those guidelines was to have another instructional space for kids who were out of school for periods of time so they would remain connected to the District. The initial thought was that the District would not be able to use this for kids until after a capital project. However, Mr. Vallese, along with the Director of Facilities Chris Marshall and the construction and architect teams were able to get approval from the state to utilize the building starting this fall. Dr. Terranova said the reason behind the Victor Learning Center is because per diem tutors are in limited supply. Students who are out of school for short periods of time struggle to receive in-person education during their absence. The District needs to respond effectively and efficiently to the students' needs in the moment, through in-person learning. The goal is to provide a space where individual students can continue in-person learning on campus, with professionals, when they have "gaps" in their attendance for short periods of time. Gaps in attendance can include suspensions from school due to disciplinary reasons, medical concerns, and/or interruptions students may experience while awaiting placement in an alternative setting. To have this space allows students to be brought on campus each day for instruction and social/emotional support where needed. Dr. Terranova thanked Ameila Paas a Victor Special Education Teacher who has taken over the lead teacher role at the Learning Center. He said the District is also grateful to have Teacher Assistant Caren Hess, who has 25 years of experience working with students with disabilities working with Ms. Paas at the Learning Center. They work to intake students through close coordination with building teams. They facilitate communication among students, teachers, families, and related service providers to ensure students have continuity of instruction while they are out of the building. They build strong relationships with students

that support the re-entry process. Students are typically tutored between 2-3 hour blocks. Dr. Terranova said since school began on September 6th there have been 3 and potentially 4 students that have been serviced through the Learning Center. He said they are expecting to support between 80-100 students this school year. Some students will be there for short periods of time while others may be there for an extended timeframe. The goal is to transition the students back to the mainstream environment. Mrs. Mitchell asked if the Learning Center could be included in the Building Tours this year. Dr. Terranova said it definitely should be.

CAPITAL PROJECT UPDATE: Assistant Superintendent for Business Derek Vallese provided an update on the next capital project. He started out going over the status of the project. After several emails, the District received word from Wendy Clark Associate of School Business Management in the New York State Education Department Office of Facilities Planning that the preliminary review of the project is scheduled to begin on Wednesday, October 25, 2023. This is a process in which the State Education Department starts reviewing the capital project maps and intended use. Once the process is completed they will give the District preliminary aidability. From there the District has two options. One is to accept their determination and move forward or to ask them to reconsider certain components of their aid calculations to try and receive more state aid. Since July the review process has gone from 12-14 weeks to 14-16 weeks. Mr. Vallese then discussed the next steps. SWBR Architects will begin the State Environmental Quality Review (SEQR). Hopefully the Board will be able to review and determine the approval of the SEQR and the project at the November meeting. Once the project is approved the community communication process will begin, which is a minimum of 45 days from the day of the vote with possibly holding a vote in January or February. The vote date is tentative based on the uncertainty of the approval timeline. If the vote is successful, the design phase with the stakeholders will begin and will take approximately 12 months. The priority will be the Victor Learning Center, breaking ground the summer of 2024, however the rest of the project will be breaking ground the summer of 2025. The completion of the project will be done for the 2028-2029 school year. Mrs. Elliott asked for a little more information on the intended renovation to the Learning Center. Mr. Vallese said some of that will be learned through this year as the space is utilized. One of the biggest changes is a secondary fire egress. It has to be brought up to code to allow larger groups of students in the space. Very minimal work is needed on the inside.

WAYNE-FINGER LAKES BOCES LIAISON: Board President DeLucia said at the last meeting the Board tabled the selection of the Wayne-Finger Lakes BOCES Liaison. He was not at the meeting, however he heard the discussion as he was watching it live. He said that after that meeting he spoke with Dr. Terranova. Our District was trying to change from Wayne-Finger Lakes BOCES to Monroe 1 BOCES. Based on the State Education Department rules the only time you can change BOCES is when there is a change in Superintendent of BOCES, which there is going to be a change in the Superintendent of Wayne-Finger Lakes BOCES. Mr. DeLucia said we thought we had an opportunity to apply and change to BOCES 1; however, in his personal opinion, State Ed denied it making the decision based on economics and not based on quality programming for Victor students. They said if Victor left Wayne-Finger Lakes BOCES it would put that organization in a financial hardship. Mr. DeLucia said through Dr. Terranova and his staff a study was done comparing the programming offered by Wayne-Finger Lakes BOCES and Monroe 1 BOCES and the quality and programming differences were significant. He said that this position should be more than a liaison. This should also be an advocacy role. The State Education Department said Victor has to go back to Wayne-Finger Lakes BOCES and convince them to provide the programming that meets our needs. Mr. DeLucia said they want to go back to Wayne-Finger Lakes BOCES and tell them they need to step up and improve the programming offered to the students of Victor.

He said he would like to take on that liaison/advocacy role and challenge them. If they don't step-up then the District can go back to the State Education Department and apply to change to Monroe BOCES 1 again. In addition to that was the fact that during the last budget process Wayne-Finger Lakes BOCES did not accurately identify the proper BOCES aid. It was because of our own Assistant Superintendent for Business, Derek Vallese that it was corrected. Mr. DeLucia said that also tells him that their Business Office needs improvements. Mrs. Kostecki and Mrs. Mitchell said they both support Mr. DeLucia. Mrs. Mitchell said Monroe 1 BOCES is closer for our students as well. Not only was the programming significantly stronger with Monroe 1 it is also about the amount of time the students have to commute. Mrs. Mitchell asked if it is warranted to stay on for a year before we approach State Ed again. Dr. Terranova said technically you can only appeal a decision when a Superintendent change in either the BOCES you are a part of or the BOCES you want to go to takes place. This may not be appealed again until there is a change in Superintendent at the BOCES level. What is really important is that he and Mr. DeLucia meet with the current Interim Wayne-Finger Lakes BOCES Superintendent, Kevin MacDonald and the new Superintendent, once that person is hired, and talk about the concerns Victor has. Dr. Terranova said he is also articulating the concerns with the other districts in the Wayne-Finger Lakes BOCES and they have significant concerns about the programming as well. He said this is not just a Victor issue. Mrs. Elliott asked where the governance is with the guideline that it can only be done when there is a change in Superintendency. Where was it written and how can that guidance be changed? Board President DeLucia said as far he knows it is a State Education rule. He said he would be willing to challenge that as well so the District doesn't have to wait until another change in a BOCES Superintendent because we asked and applied for the change following their own rule.

APPROVE TRIPS: A motion was made by L. Kostecki, seconded by E. Mitchell, to approve the following trips:

- Girls Volleyball to Halfmoon, NY from 10/13/23-10/14/23 to participate in a volleyball tournament;
- Victor Marching Band to College Park, MD from 10/20/23-10/22/23 to participate in the Bands of America Regional Championship;
- Four Senior High Students to Attend the NYSSMA Conference All-State Festival in Rochester, NY from 11/30/23-12/1/23;
- Ice Hockey to Buffalo, NY from 12/1/23-12/2/23 to participate in hockey competitions;
- SEAS Club Skiing/Snowboarding Trip to lake George, NY from 3/1/24-3/3/24;
- DECA to Rochester, NY from 3/6/24-3/8/24 to participate in the New York State Career Conference;
- Senior High School Music Students to Sellinsgrove, PA from 4/19/24-4/20/24 to Susquehanna University to visit music master classes;
- SEAS Club Camping/Hiking Trip to Saranac Lake, NY from 5/17/24-5/19/24;
- Senior High School grades 9-12 to Sorrento, Italy and Athens & The Acropolis, Greece from 6/25/24-7/3/24;

Mr. Adams said this is so exciting to see this much going on and seeing the kids out doing things and experiencing things. Mr. DeLucia said these are great opportunities for kids. Dr. Terranova recognized Senior High School Principal Mr. Siesto, his administrative team, counselors, and all staff around trying to figure out a way to get cost out of the equation for trips such as the one to Italy and Greece. He said we don't want trips like these just for kids with means. The motion was carried. 6 yes 0 no 0 abstentions

POLICY REVIEW First and Final: A motion was made by B. Adams, seconded by A. Snyder, to adopt the following policy: Code of Conduct; Policy 5300; The motion was carried. 6 yes 0 no 0 abstentions

POLICY REVIEW Second and Final: A motion was made by K. Elliott, seconded by L. Kostecki, to adopt the following policy: Homebound Instruction; Policy 4327; The motion was carried. 6 yes 0 no 0 abstentions

POLICY REVIEW First Read: The following policy was brought to the Board of Education as a first read: Staff-Student Relations (Fraternization); Policy 9100

MEETING REPORTS: Monroe County School Boards Association: Mr. DeLucia attended the Information Exchange Committee Meeting on September 13th. The presentation was called Book Challenges: Establishing an Effective Approach in this Era of Divisiveness, presented by Hilton and Pittsford Central School Districts. He said there was a lot of good information that was presented. He will provide Dr. Terranova the materials so he can review with his staff.

UPCOMING EVENTS: The next Regular Board Meeting will take place on Thursday, October 12, 2023 at 7:15 PM in the Early Childhood School Boardroom.

ADJOURN: A motion was made by E. Mitchell, seconded by B. Adams, to adjourn the meeting at 8:42 PM. The motion was carried. 6 yes 0 no 0 abstentions

Respectfully submitted,
Maureen A. Goodberlet
District Clerk

**VICTOR CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION**

**Unapproved Minutes of the Regular Meeting of September 28, 2023
District Office Conference Room
953 High Street
Victor, New York 14564**

CALL TO ORDER	President Tim DeLucia called the meeting to order at 8:45 PM.
Members Present	Bryan Adams, Tim Delucia, Kristin Elliott, Lisa Kostecki, Elizabeth Mitchell, Christopher Parks, Adam Snyder
APPROVE THE AGENDA	A motion was made by E. Mitchell, seconded by B. Adams, to approve the agenda.
EXECUTIVE SESSION	A motion was made by E. Mitchell, seconded by B. Adams, to enter executive session at 8:45 PM to discuss the employment history of specific individuals. The motion was carried. 7 yes 0 no 0 abstentions
REGULAR SESSION	A motion was made by E. Mitchell, seconded by C. Parks, to return to regular session at 8:49 PM. The motion was carried. 7 yes 0 no 0 abstentions
ADJOURN	A motion was made by E. Mitchell, seconded by C. Parks, to adjourn the meeting at 8:49 PM. The motion was carried. 7 yes 0 no 0 abstentions

Respectfully submitted,
Maureen A. Goodberlet
District Clerk



Treasurer's Report

August 2023

<u>Account Description</u>	<u>Bank</u>	<u>Beginning Balance</u>	<u>Monthly Receipts</u>	<u>Monthly Disbursements</u>	<u>Ending Balance</u>
Cash Accounts					
General Fund Checking	Canandaigua National Bank	887,348.04	3,595,145.59	3,083,249.96	1,399,243.67
General Fund Money Market	Canandaigua National Bank	528,229.81	17,265.21	10,226.75	535,268.27
General Fund Tax Checking	Canandaigua National Bank	-	-	-	-
General Fund Tax Money Market	Five Star Bank	-	-	-	-
Multifund Insured Cash Sweep	Five Star Bank	1,162,898.84	2,961.26	906,554.43	259,305.67
School Lunch Fund Checking	Canandaigua National Bank	4,277.12	0.12	8.75	4,268.49
School Lunch Fund Money Market	Canandaigua National Bank	1,084,343.37	8,750.49	8,724.93	1,084,368.93
Special Aid Fund Checking/Sweep	Canandaigua National Bank	63,580.48	383,337.53	321,277.58	125,640.43
Capital Fund Checking-29M	Canandaigua National Bank	1,572,717.59	123,836.68	1,197,324.05	499,230.22
Trust & Agency Fund - Checking	Canandaigua National Bank	567,027.86	375,898.73	395,698.36	547,228.23
Trust & Agency Fund - Payroll Checking	Canandaigua National Bank	2,763.69	32,572.69	30,930.41	4,405.97
Trust & Agency Fund - Direct Deposit Checking	Five Star Bank	28.14	907,066.20	906,554.43	539.91
Total Cash		\$ 5,873,214.94	\$ 5,446,834.50	\$ 6,860,549.65	\$ 4,459,499.79
Investments					
General Fund Certificate of Deposit	Canandaigua National Bank	-	-	-	-
General Fund	NYCLASS	23,787,834.44	98,776.22	3,100,000.00	20,786,610.66
Capital Fund	NYCLASS	-	-	-	-
Debt Service Fund	NYCLASS	2,743,204.71	12,084.85	-	2,755,289.56
Total Investments		\$ 26,531,039.15	\$ 110,861.07	\$ 3,100,000.00	\$ 23,541,900.22
District Totals		\$ 32,404,254.09	\$ 5,557,695.57	\$ 9,960,549.65	\$ 28,001,400.01

I hereby certify that the above cash balances are
in agreement with bank statements as reconciled



School District Treasurer

Extraclass Fund

From August 1, 2023 to August 31, 2023

<u>Activities</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
CLASS OF 2022	-	-		-
CLASS OF 2023	4,405.80			4,405.80
CLASS OF 2024	10,844.39	3,520.93	6,090.78	8,274.54
CLASS OF 2025	3,715.64			3,715.64
CLASS OF 2026	2,261.72			2,261.72
CLASS OF 2028	1,232.73			1,232.73
CLASS OF 2029	1,227.53			1,227.53
AQUATIC LEADERS	-			-
ART CLUB	149.52			149.52
BUSINESS CLUB	1,045.99			1,045.99
DRAMA CLUB	13,235.61			13,235.61
FRENCH CLUB	10,160.93			10,160.93
GO GREEN GARDEN TEAM	66.27			66.27
GLOBAL COMPETENCY	410.55			410.55
INTERNATIONAL CLUB	208.02			208.02
J.H. MUSICAL	28,702.80			28,702.80
J.H. STORE	996.37			996.37
J.H. ST. CO.	5,953.59			5,953.59
J.H. YEARBOOK	499.44			499.44
KEYCLUB	287.54			287.54
MEDICAL EXPLORERS	110.75			110.75
MENTORING CLUB	3,690.69	690.00	1,309.85	3,070.84
N.H.S.	2,388.57			2,388.57
OUTDOOR ACTIVITY	538.77			538.77
POSITIVE SCHOOL CLIMATE	3,206.85			3,206.85
SALES TAX	5,959.81	269.32		6,229.13
SEAS	105.73			105.73
S.H. ORCHESTRA	14,883.36			14,883.36
SH SCHOOL STORE	7,070.87			7,070.87
S.H. ST. CO.	14,864.77			14,864.77
SH YEARBOOK	2,211.99	70.00		2,281.99
SPANISH CLUB	2,973.61			2,973.61
VICTOR MUSIC SOCIETY	1,196.74			1,196.74
VICTOR CARES	15,548.80	101.81		15,650.61
WELLNESS CLUB	386.81			386.81
TOTALS	160,542.56	4,652.06	7,400.63	157,793.99

Bank Balance	161,557.94
Checks Outstanding	3,803.95
Interest Not Posted	-
Bank Error	
Outstanding Transfer to General	
Returned Checks	40.00
Electronic Payment	
Total Reconciled Bank Balance	157,793.99

Jill Smith, Extraclass Treasurer

Victor Central School District
Revenue Status Report As Of: 08/31/2023
Fiscal Year: 2024
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1001 Real Property Taxes Tom			56,247,957.00	56,247,957.00	53,832,130.47	53,832,130.47	2,415,826.53	0.00
1081 Other Pmts in Lieu of Taxes			3,385,889.00	3,385,889.00	0.00	0.00	3,385,889.00	0.00
1085 STAR Reimbursement			0.00	0.00	2,415,827.00	2,415,827.00	0.00	2,415,827.00
1090 Int. & Penal. on Real Prop.Tax			50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
1120 Nonprop. Tax Distrib. By Co.			90,000.00	90,000.00	15,078.28	15,078.28	74,921.72	0.00
1311 Other Day School Tuition (Indv			0.00	0.00	5,412.50	5,412.50	0.00	5,412.50
1335 Oth Student Fee/Charges (Indiv			0.00	0.00	720.00	720.00	0.00	720.00
2230 Day School Tuit-Oth Dist. NYS			40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
2401 Interest and Earnings			85,000.00	85,000.00	216,039.43	101,915.11	21,460.71	152,500.14
2410 Rental of Real Property,Indiv.			40,000.00	40,000.00	4,120.00	0.00	35,880.00	0.00
2450 Commissions			0.00	0.00	990.42	0.00	0.00	990.42
2701 Refund PY Exp-BOCES Aided Srvc			200,000.00	200,000.00	3,314.07	0.00	196,685.93	0.00
2703 Refund PY Exp-Other-Not Trans			100,000.00	100,000.00	9,100.73	493.00	90,899.27	0.00
2770 Other Unclassified Rev.(Spec)			10,000.00	10,000.00	24,634.99	0.00	0.00	14,634.99
3101 Basic Formula Aid-Gen Aids (Ex			35,068,618.00	35,068,618.00	0.00	-5,113.38	35,068,618.00	0.00
3103 BOCES Aid (Sect 3609a Ed Law)			3,094,276.00	3,094,276.00	0.00	0.00	3,094,276.00	0.00
3260 Textbook Aid (Incl Txtbk/Lott)			254,960.00	254,960.00	0.00	0.00	254,960.00	0.00
3262 Computer Sftwre, Hrdwre Aid			131,527.00	131,527.00	0.00	0.00	131,527.00	0.00
3263 Library A/V Loan Program Aid			26,150.00	26,150.00	0.00	0.00	26,150.00	0.00
4601 Medic.Ass't-Sch Age-Sch Yr Pro			100,000.00	100,000.00	0.00	-5,113.37	100,000.00	0.00
5999 Appropriated Fund Balance			0.00	1,355,994.96	0.00	0.00	1,355,994.96	0.00
Total GENERAL FUND			98,924,377.00	100,280,371.96	56,527,367.89	56,361,349.61	46,343,089.12	2,590,085.05

Selection Criteria

Criteria Name: Shared: BOE Modified
As Of Date: 08/31/2023
Suppress revenue accounts with no activity
Show Actual revenue in 'As Of' cycle
Show special revenue accounts 5997-5999
Print Summary Only
Sort by: Fund/State Revenue
Printed by PENNY L. JOHNSTON

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

These are estimates to balance the budget

Victor Central School District
Budget Status Report As Of: 08/31/2023
Fiscal Year: 2024
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010 Board Of Education							
4 Contractual and Other		18,240.00	18,595.00	12,765.42	0.00	5,736.00	93.58
45 Materials & Supplies		1,768.00	1,768.00	0.00	0.00	1,140.00	628.00
49 BOCES Services		3,120.00	3,120.00	0.00	0.00	3,000.00	120.00
Subtotal of 1010 Board Of Education		23,128.00	23,483.00	12,765.42	0.00	9,876.00	841.58
1040 District Clerk							
16 Noninstructional Salaries		49,112.00	49,112.00	8,170.44	4,085.22	41,352.20	-410.64
Subtotal of 1040 District Clerk		49,112.00	49,112.00	8,170.44	4,085.22	41,352.20	-410.64
1060 District Meeting							
4 Contractual and Other		1,456.00	1,456.00	0.00	0.00	0.00	1,456.00
45 Materials & Supplies		3,640.00	3,640.00	0.00	0.00	0.00	3,640.00
Subtotal of 1060 District Meeting		5,096.00	5,096.00	0.00	0.00	0.00	5,096.00
1240 Chief School Administrator							
15 Instructional Salaries		222,568.00	222,568.00	36,162.92	18,081.46	180,814.48	5,590.60
16 Noninstructional Salaries		49,112.00	49,112.00	8,170.44	4,085.22	40,852.19	89.37
4 Contractual and Other		6,214.00	6,214.00	3,214.77	0.00	1,212.60	1,786.63
45 Materials & Supplies		1,040.00	1,040.00	365.00	365.00	270.00	405.00
Subtotal of 1240 Chief School Administrator		278,934.00	278,934.00	47,913.13	22,531.68	223,149.27	7,871.60
1310 Business Administration							
15 Instructional Salaries		151,987.00	151,987.00	24,542.32	12,271.16	122,711.68	4,733.00
16 Noninstructional Salaries		150,686.00	150,686.00	21,514.57	13,764.35	65,576.23	63,595.20
4 Contractual and Other		7,090.00	10,668.00	1,081.85	1,081.85	4,528.00	5,058.15
45 Materials & Supplies		2,200.00	2,619.00	2,390.43	1,882.36	128.57	100.00
49 BOCES Services		115,000.00	122,591.08	8,212.53	8,212.53	105,983.55	8,395.00
Subtotal of 1310 Business Administration		426,963.00	438,551.08	57,741.70	37,212.25	298,928.03	81,881.35
1320 Auditing							
16 Noninstructional Salaries		0.00	0.00	1,015.38	515.38	5,000.00	-6,015.38
4 Contractual and Other		43,680.00	45,580.00	10,900.00	0.00	27,880.00	6,800.00
Subtotal of 1320 Auditing		43,680.00	45,580.00	11,915.38	515.38	32,880.00	784.62
1325 Treasurer							
16 Noninstructional Salaries		85,280.00	85,280.00	14,185.60	7,092.80	70,928.00	166.40
4 Contractual and Other		500.00	500.00	1,500.00	1,500.00	0.00	-1,000.00
45 Materials & Supplies		1,000.00	1,000.00	127.10	88.93	772.90	100.00
Subtotal of 1325 Treasurer		86,780.00	86,780.00	15,812.70	8,681.73	71,700.90	-733.60
1330 Tax Collector							
4 Contractual and Other		17,500.00	17,500.00	0.00	0.00	9,863.47	7,636.53
45 Materials & Supplies		100.00	100.00	0.00	0.00	0.00	100.00
Subtotal of 1330 Tax Collector		17,600.00	17,600.00	0.00	0.00	9,863.47	7,736.53
1345 Purchasing							

Victor Central School District
Budget Status Report As Of: 08/31/2023
Fiscal Year: 2024
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
16 Noninstructional Salaries		45,000.00	45,000.00	0.00	0.00	0.00	45,000.00
4 Contractual and Other		15,080.00	15,080.00	0.00	0.00	0.00	15,080.00
Subtotal of 1345 Purchasing		60,080.00	60,080.00	0.00	0.00	0.00	60,080.00
1420 Legal							
4 Contractual and Other		100,000.00	105,298.68	3,132.43	0.00	104,000.00	-1,833.75
49 BOCES Services		28,000.00	28,000.00	0.00	0.00	27,810.00	190.00
Subtotal of 1420 Legal		128,000.00	133,298.68	3,132.43	0.00	131,810.00	-1,643.75
1430 Personnel							
15 Instructional Salaries		161,434.00	161,434.00	26,067.72	13,033.86	130,338.59	5,027.69
16 Noninstructional Salaries		221,550.00	221,550.00	36,264.21	20,254.23	182,824.24	2,461.55
4 Contractual and Other		126,000.00	126,161.25	16,391.73	1,782.28	36,849.40	72,920.12
45 Materials & Supplies		1,350.00	1,350.00	0.00	0.00	0.00	1,350.00
49 BOCES Services		8,320.00	8,320.00	0.00	0.00	8,320.00	0.00
Subtotal of 1430 Personnel		518,654.00	518,815.25	78,723.66	35,070.37	358,332.23	81,759.36
1480 Public Information and Services							
15 Instructional Salaries		56,081.00	56,081.00	9,604.71	4,850.17	47,545.32	-1,069.03
16 Noninstructional Salaries		66,000.00	66,000.00	11,741.25	8,375.86	129,496.80	-75,238.05
4 Contractual and Other		22,500.00	22,633.00	169.00	36.00	1,456.00	21,008.00
45 Materials & Supplies		13,000.00	13,266.00	14,339.56	10,126.00	802.56	-1,876.12
49 BOCES Services		66,560.00	66,560.00	0.00	0.00	66,560.00	0.00
Subtotal of 1480 Public Information and Services		224,141.00	224,540.00	35,854.52	23,388.03	245,860.68	-57,175.20
1620 Operation of Plant							
16 Noninstructional Salaries		1,851,832.00	1,851,832.00	188,007.41	137,376.20	650,139.55	1,013,685.04
4 Contractual and Other		1,258,100.00	1,314,275.94	68,447.28	12,532.59	979,192.53	266,636.13
45 Materials & Supplies		225,000.00	225,000.00	45,225.81	40,628.01	73,646.39	106,127.80
Subtotal of 1620 Operation of Plant		3,334,932.00	3,391,107.94	301,680.50	190,536.80	1,702,978.47	1,386,448.97
1621 Maintenance of Plant							
16 Noninstructional Salaries		773,307.00	773,307.00	103,389.29	69,357.71	485,822.64	184,095.07
2 Equipment		216,763.00	231,914.00	25,618.68	15,401.87	10,263.00	196,032.32
4 Contractual and Other		692,050.00	728,623.80	242,765.95	164,548.81	365,522.64	120,335.21
45 Materials & Supplies		250,000.00	414,594.33	28,245.57	17,319.96	258,263.10	128,085.66
49 BOCES Services		20,000.00	20,000.00	0.00	0.00	200.00	19,800.00
Subtotal of 1621 Maintenance of Plant		1,952,120.00	2,168,439.13	400,019.49	266,628.35	1,120,071.38	648,348.26
1622 Security of Plant							
16 Noninstructional Salaries		373,000.00	373,000.00	23,715.19	14,103.85	258,683.88	90,600.93
2 Equipment		60,000.00	60,000.00	0.00	0.00	0.00	60,000.00
4 Contractual and Other		165,000.00	203,368.40	38,368.40	0.00	110,000.00	55,000.00
45 Materials & Supplies		5,000.00	39,997.59	0.00	0.00	34,997.59	5,000.00
Subtotal of 1622 Security of Plant		603,000.00	676,365.99	62,083.59	14,103.85	403,681.47	210,600.93
1670 Central Printing & Mailing							

Victor Central School District

Budget Status Report As Of: 08/31/2023

Fiscal Year: 2024**Fund: A GENERAL FUND**

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
4 Contractual and Other		72,800.00	73,026.65	12,713.64	1,807.90	42,694.44	17,618.57
Subtotal of 1670 Central Printing & Mailing		72,800.00	73,026.65	12,713.64	1,807.90	42,694.44	17,618.57
1680 Central Data Processing							
49 BOCES Services		700,000.00	760,847.16	93,001.02	93,001.02	667,846.14	0.00
Subtotal of 1680 Central Data Processing		700,000.00	760,847.16	93,001.02	93,001.02	667,846.14	0.00
1910 Unallocated Insurance							
4 Contractual and Other		300,000.00	300,000.00	234,626.00	42,500.00	31,400.00	33,974.00
Subtotal of 1910 Unallocated Insurance		300,000.00	300,000.00	234,626.00	42,500.00	31,400.00	33,974.00
1920 School Association Dues							
4 Contractual and Other		12,000.00	12,000.00	0.00	0.00	0.00	12,000.00
Subtotal of 1920 School Association Dues		12,000.00	12,000.00	0.00	0.00	0.00	12,000.00
1981 BOCES Administrative Costs							
49 BOCES Services		795,000.00	795,000.00	0.00	0.00	795,000.00	0.00
Subtotal of 1981 BOCES Administrative Costs		795,000.00	795,000.00	0.00	0.00	795,000.00	0.00
2010 Curriculum Devel and Suprvsn							
15 Instructional Salaries		759,813.00	759,813.00	181,739.32	98,837.16	535,371.68	42,702.00
16 Noninstructional Salaries		177,233.00	177,233.00	19,674.86	12,323.28	116,945.03	40,613.11
4 Contractual and Other		25,000.00	26,150.00	3,448.56	1,029.08	1,653.00	21,048.44
45 Materials & Supplies		30,900.00	47,500.00	6,675.07	6,250.11	11,084.53	29,740.40
Subtotal of 2010 Curriculum Devel and Suprvsn		992,946.00	1,010,696.00	211,537.81	118,439.63	665,054.24	134,103.95
2020 Supervision-Regular School							
15 Instructional Salaries		1,284,313.00	1,284,313.00	204,406.03	105,879.81	1,058,455.00	21,451.97
16 Noninstructional Salaries		430,369.00	430,369.00	53,129.29	37,257.58	288,011.13	89,228.58
4 Contractual and Other		10,952.00	10,952.00	3,142.17	3,142.17	3,185.20	4,624.63
45 Materials & Supplies		10,480.00	9,280.00	801.01	735.47	1,821.90	6,657.09
Subtotal of 2020 Supervision-Regular School		1,736,114.00	1,734,914.00	261,478.50	147,015.03	1,351,473.23	121,962.27
2060 Research, Planning & Evaluation							
4 Contractual and Other		2,800.00	1,600.00	750.00	0.00	0.00	850.00
45 Materials & Supplies		500.00	500.00	281.61	0.00	1,000.00	-781.61
Subtotal of 2060 Research, Planning & Evaluation		3,300.00	2,100.00	1,031.61	0.00	1,000.00	68.39
2070 Inservice Training-Instruction							
15 Instructional Salaries		45,000.00	60,000.00	13,746.57	7,137.01	0.00	46,253.43
4 Contractual and Other		10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
45 Materials & Supplies		5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
49 BOCES Services		98,800.00	112,101.46	35,734.31	35,734.31	76,367.15	0.00
Subtotal of 2070 Inservice Training-Instruction		158,800.00	187,101.46	49,480.88	42,871.32	76,367.15	61,253.43
2110 Teaching-Regular School							
10 Teacher Salaries, Pre-K		89,501.00	89,501.00	0.00	0.00	0.00	89,501.00
12 Teacher Salaries, K-6		11,640,768.00	11,640,768.00	24,386.36	19,286.55	10,787,954.80	828,426.84

Victor Central School District

Budget Status Report As Of: 08/31/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
13 Teacher Salaries, 7-12		10,093,423.00	10,091,323.00	7,564.91	3,049.19	9,728,196.34	355,561.75
14 Substitute Tchr Salaries		663,000.00	663,000.00	10,130.25	5,447.39	26,889.00	625,980.75
16 Noninstructional Salaries		1,000,438.00	1,000,438.00	6,055.03	3,999.52	811,344.77	183,038.20
2 Equipment		240,982.00	248,476.75	30,806.86	30,806.86	21,022.62	196,647.27
4 Contractual and Other		145,130.00	151,784.38	12,770.25	8,283.26	7,810.43	131,203.70
45 Materials & Supplies		434,815.00	439,803.65	95,505.45	61,382.22	148,646.24	195,651.96
471 Tuition Pd To NYS Pub Sch		60,000.00	60,000.00	6,501.74	0.00	0.00	53,498.26
473 Payment to Charter School		25,000.00	25,000.00	0.00	0.00	0.00	25,000.00
48 Textbooks		132,679.00	136,414.68	7,223.50	7,223.50	85,933.94	43,257.24
49 BOCES Services		438,370.00	456,595.58	42,864.82	42,864.82	413,470.76	260.00
Subtotal of 2110 Teaching-Regular School		24,964,106.00	25,003,105.04	243,809.17	182,343.31	22,031,268.90	2,728,026.97
2250 Prg For Sdnts w/Disabil-Med Elgble							
13 Teacher Salaries, 7-12		215,392.00	215,392.00	0.00	0.00	0.00	215,392.00
15 Instructional Salaries		4,886,596.00	4,886,596.00	10,721.65	10,286.65	4,410,139.09	465,735.26
16 Noninstructional Salaries		3,022,886.00	3,022,886.00	8,647.78	6,380.83	1,903,053.20	1,111,185.02
4 Contractual and Other		255,350.00	257,188.03	4,406.03	3,102.00	133,856.00	118,926.00
45 Materials & Supplies		60,000.00	64,681.00	23,354.54	23,123.54	12,403.18	28,923.28
471 Tuition Pd To NYS Pub Sch		9,000.00	18,796.14	27,989.64	27,989.64	0.00	-9,193.50
472 Tuition-All Other		965,000.00	1,007,206.54	21,894.92	0.00	516,138.62	469,173.00
473 Payment to Charter School		20,000.00	20,000.00	0.00	0.00	0.00	20,000.00
49 BOCES Services		2,650,000.00	2,811,234.44	162,066.20	162,066.20	1,818.24	2,647,350.00
Subtotal of 2250 Prg For Sdnts w/Disabil-Med Elgble		12,084,224.00	12,303,980.15	259,080.76	232,948.86	6,977,408.33	5,067,491.06
2259 Prg for English Language Learners							
15 Instructional Salaries		738,090.00	738,090.00	0.00	0.00	550,243.14	187,846.86
45 Materials & Supplies		4,215.00	4,215.00	260.41	0.00	1,219.59	2,735.00
Subtotal of 2259 Prg for English Language Learners		742,305.00	742,305.00	260.41	0.00	551,462.73	190,581.86
2280 Occupational Education(Grades 9-12)							
49 BOCES Services		835,000.00	835,000.00	0.00	0.00	835,000.00	0.00
Subtotal of 2280 Occupational Education(Grades 9-12)		835,000.00	835,000.00	0.00	0.00	835,000.00	0.00
2330 Teaching-Special Schools							
4 Contractual and Other		0.00	0.00	718.00	359.00	3,590.00	-4,308.00
49 BOCES Services		38,800.00	38,940.62	210.93	210.93	38,729.69	0.00
Subtotal of 2330 Teaching-Special Schools		38,800.00	38,940.62	928.93	569.93	42,319.69	-4,308.00
2610 School Library & AV							
15 Instructional Salaries		389,686.00	389,686.00	0.00	0.00	385,949.70	3,736.30
16 Noninstructional Salaries		119,927.00	119,927.00	0.00	0.00	120,925.14	-998.14
4 Contractual and Other		3,360.00	3,360.00	0.00	0.00	0.00	3,360.00
45 Materials & Supplies		7,628.00	7,628.00	263.53	98.14	484.86	6,879.61
46 Sch. Library AV Loan Prog		66,049.00	66,049.00	3,792.46	3,233.11	25,314.53	36,942.01
49 BOCES Services		88,566.00	88,566.00	0.00	0.00	88,566.00	0.00

Victor Central School District

Budget Status Report As Of: 08/31/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
Subtotal of 2610 School Library & AV		675,216.00	675,216.00	4,055.99	3,331.25	621,240.23	49,919.78
2630 Computer Assisted Instruction							
15 Instructional Salaries		169,713.00	169,713.00	18,165.16	9,082.58	90,825.84	60,722.00
16 Noninstructional Salaries		441,963.00	441,963.00	50,904.38	29,208.40	293,654.66	97,403.96
22 State Aided Comp Hardware		155,000.00	167,748.20	5,052.96	3,163.93	57,795.61	104,899.63
4 Contractual and Other		87,000.00	89,558.00	6,817.77	5,710.52	19,471.11	63,269.12
45 Materials & Supplies		30,000.00	30,000.00	3,034.45	1,900.65	10,089.65	16,875.90
46 Sch. Library AV Loan Prog		118,000.00	118,000.00	5,485.04	1,317.00	1,515.41	110,999.55
49 BOCES Services		1,143,000.00	1,711,993.85	525,520.51	525,520.51	1,186,473.34	0.00
Subtotal of 2630 Computer Assisted Instruction		2,144,676.00	2,728,976.05	614,980.27	575,903.59	1,659,825.62	454,170.16
2810 Guidance-Regular School							
15 Instructional Salaries		1,385,128.00	1,385,128.00	110,898.49	58,287.21	1,236,753.24	37,476.27
16 Noninstructional Salaries		147,886.00	147,886.00	8,165.13	4,081.06	67,260.60	72,460.27
Subtotal of 2810 Guidance-Regular School		1,533,014.00	1,533,014.00	119,063.62	62,368.27	1,304,013.84	109,936.54
2815 Health Svcs-Regular School							
16 Noninstructional Salaries		432,402.00	432,402.00	10,162.61	6,997.61	352,670.00	69,569.39
4 Contractual and Other		160,000.00	163,699.20	3,699.20	0.00	7,210.00	152,790.00
45 Materials & Supplies		27,000.00	27,028.50	6,871.43	6,842.93	8,880.85	11,276.22
Subtotal of 2815 Health Svcs-Regular School		619,402.00	623,129.70	20,733.24	13,840.54	368,760.85	233,635.61
2820 Psychological Svcs-Reg Schl							
15 Instructional Salaries		1,124,305.00	1,124,305.00	77,043.46	41,388.75	936,303.04	110,958.50
Subtotal of 2820 Psychological Svcs-Reg Schl		1,124,305.00	1,124,305.00	77,043.46	41,388.75	936,303.04	110,958.50
2825 Social Work Svcs-Regular School							
15 Instructional Salaries		442,050.00	442,050.00	15,396.42	7,698.21	105,483.05	321,170.53
Subtotal of 2825 Social Work Svcs-Regular School		442,050.00	442,050.00	15,396.42	7,698.21	105,483.05	321,170.53
2830 Pupil Personnel Svcs-Special Schools							
15 Instructional Salaries		431,007.00	431,007.00	36,280.84	17,715.42	177,154.16	217,572.00
16 Noninstructional Salaries		204,021.00	204,021.00	33,510.96	22,117.19	170,423.76	86.28
4 Contractual and Other		800.00	800.00	0.00	0.00	0.00	800.00
Subtotal of 2830 Pupil Personnel Svcs-Special Schools		635,828.00	635,828.00	69,791.80	39,832.61	347,577.92	218,458.28
2850 Co-Curricular Activ-Reg Schl							
15 Instructional Salaries		240,525.00	240,525.00	0.00	0.00	5,014.65	235,510.35
4 Contractual and Other		34,400.00	45,000.00	0.00	0.00	10,600.00	34,400.00
45 Materials & Supplies		16,770.00	20,301.59	3,517.34	1,060.00	116.00	16,668.25
Subtotal of 2850 Co-Curricular Activ-Reg Schl		291,695.00	305,826.59	3,517.34	1,060.00	15,730.65	286,578.60
2855 Interscholastic Athletics-Reg Schl							
15 Instructional Salaries		884,302.00	884,302.00	53,904.73	53,473.48	282,753.16	547,644.11
16 Noninstructional Salaries		60,000.00	60,000.00	0.00	0.00	24,906.42	35,093.58
2 Equipment		127,600.00	127,600.00	-16,297.09	1,858.27	77,185.32	66,711.77

Victor Central School District

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Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
4 Contractual and Other		274,000.00	282,644.54	20,489.66	14,331.36	134,172.13	127,982.75
45 Materials & Supplies		78,000.00	78,000.00	7,971.25	7,864.39	45,963.68	24,065.07
Subtotal of 2855 Interscholastic Athletics-Reg Schl		1,423,902.00	1,432,546.54	66,068.55	77,527.50	564,980.71	801,497.28
5510 District Transportation Services							
16 Noninstructional Salaries		2,504,375.00	2,504,375.00	82,140.87	52,393.38	1,709,696.92	712,537.21
2 Equipment		6,500.00	6,500.00	137.92	137.92	2,060.99	4,301.09
4 Contractual and Other		313,500.00	336,044.82	144,484.86	3,858.17	74,685.68	116,874.28
45 Materials & Supplies		640,000.00	640,000.00	49,411.94	49,240.89	395,295.34	195,292.72
Subtotal of 5510 District Transportation Services		3,464,375.00	3,486,919.82	276,175.59	105,630.36	2,181,738.93	1,029,005.30
5530 Garage Building							
16 Noninstructional Salaries		499,150.00	499,150.00	56,481.39	29,072.42	263,478.64	179,189.97
4 Contractual and Other		63,050.00	70,792.47	3,273.52	1,207.65	65,958.05	1,560.90
Subtotal of 5530 Garage Building		562,200.00	569,942.47	59,754.91	30,280.07	329,436.69	180,750.87
5581 Transportation from Boces							
49 BOCES Services		15,965.00	17,384.64	3,758.48	3,758.48	13,626.16	0.00
Subtotal of 5581 Transportation from Boces		15,965.00	17,384.64	3,758.48	3,758.48	13,626.16	0.00
7310 Youth Program							
15 Instructional Salaries		0.00	0.00	17,556.77	7,152.75	0.00	-17,556.77
Subtotal of 7310 Youth Program		0.00	0.00	17,556.77	7,152.75	0.00	-17,556.77
9010 State Retirement							
8 Employee Benefits		1,693,874.00	1,693,874.00	95,127.67	61,939.77	806,622.72	792,123.61
Subtotal of 9010 State Retirement		1,693,874.00	1,693,874.00	95,127.67	61,939.77	806,622.72	792,123.61
9020 Teachers' Retirement							
8 Employee Benefits		3,623,000.00	3,623,000.00	95,839.58	54,156.25	3,048,946.93	478,213.49
Subtotal of 9020 Teachers' Retirement		3,623,000.00	3,623,000.00	95,839.58	54,156.25	3,048,946.93	478,213.49
9030 Social Security							
8 Employee Benefits		3,731,457.00	3,715,757.00	150,007.33	92,961.13	3,106,694.53	459,055.14
Subtotal of 9030 Social Security		3,731,457.00	3,715,757.00	150,007.33	92,961.13	3,106,694.53	459,055.14
9040 Workers' Compensation							
8 Employee Benefits		401,700.00	401,700.00	145,361.00	0.00	145,361.00	110,978.00
Subtotal of 9040 Workers' Compensation		401,700.00	401,700.00	145,361.00	0.00	145,361.00	110,978.00
9045 Life Insurance							
8 Employee Benefits		23,000.00	23,000.00	5,090.35	2,566.37	21,409.65	-3,500.00
Subtotal of 9045 Life Insurance		23,000.00	23,000.00	5,090.35	2,566.37	21,409.65	-3,500.00
9050 Unemployment Insurance							
8 Employee Benefits		15,000.00	15,000.00	3,464.00	3,464.00	0.00	11,536.00
Subtotal of 9050 Unemployment Insurance		15,000.00	15,000.00	3,464.00	3,464.00	0.00	11,536.00
9055 Disability Insurance							
8 Employee Benefits		30,000.00	30,000.00	4,341.00	1,617.00	17,383.00	8,276.00

Victor Central School District

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Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
Subtotal of 9055 Disability Insurance		30,000.00	30,000.00	4,341.00	1,617.00	17,383.00	8,276.00
9060 Hospital, Medical, Dental Insurance							
8 Employee Benefits		17,127,572.00	17,127,572.00	2,264,738.07	1,139,853.22	9,918,853.00	4,943,980.93
Subtotal of 9060 Hospital, Medical, Dental Insurance		17,127,572.00	17,127,572.00	2,264,738.07	1,139,853.22	9,918,853.00	4,943,980.93
9089 Other (specify)							
8 Employee Benefits		225,000.00	225,000.00	0.00	0.00	0.00	225,000.00
Subtotal of 9089 Other (specify)		225,000.00	225,000.00	0.00	0.00	0.00	225,000.00
9711 Serial Bonds-School Construction							
6 Principal		4,465,000.00	4,465,000.00	0.00	0.00	0.00	4,465,000.00
7 Interest		2,270,150.00	2,270,150.00	0.00	0.00	0.00	2,270,150.00
Subtotal of 9711 Serial Bonds-School Construction		6,735,150.00	6,735,150.00	0.00	0.00	0.00	6,735,150.00
9732 Bond Antic Notes-Bus Purchases							
6 Principal		581,613.00	581,613.00	0.00	0.00	0.00	581,613.00
7 Interest		85,027.00	85,027.00	0.00	0.00	0.00	85,027.00
Subtotal of 9732 Bond Antic Notes-Bus Purchases		666,640.00	666,640.00	0.00	0.00	0.00	666,640.00
9789 Other Debt (specify)							
6 Principal		230,707.00	230,707.00	230,706.73	0.00	0.00	0.27
7 Interest		101,034.00	101,034.00	101,034.24	0.00	0.00	-0.24
Subtotal of 9789 Other Debt (specify)		331,741.00	331,741.00	331,740.97	0.00	0.00	0.03
9901 Transfer to Other Funds							
95 Transfer-Special Aid Fund		200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
Subtotal of 9901 Transfer to Other Funds		200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
Total GENERAL FUND		98,924,377.00	100,280,371.96	6,847,368.10	3,790,580.78	64,232,767.47	29,200,236.39

**VICTOR CENTRAL SCHOOL
BOARD OF EDUCATION**
Personnel Agenda, October 12, 2023

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 **Robert Grasso**, who has pending certification in Technology Education, to a probationary position as a Technology Education Teacher, effective December 18, 2023, at an annual salary of \$44,929, leading towards tenure in Technology Education.

The probationary appointment of **Tara Baldwin**, who has certification in Speech/Language Education, to a probationary position as a Secondary Special Education Teacher on Special Assignment, effective November 6, 2023, at an annual salary of \$73,800, leading towards tenure in Speech/Language Education.

**Part Time
Appointments:**

The appointment of **Gregory Caryk**, who has certification in Physical Education, to a part-time (.6fte) position as a Physical Education Teacher effective September 25, 2023, and ending June 30, 2024, at an annual salary of \$26,957, which will be prorated based on length of the assignment.

**Tenure
Appointments:**

The appointment to tenure of **Emily Hopkins-Ives**, who is certified as a School Psychologist, upon the successful completion of her probationary period as a School Psychologist, effective October 29, 2023.

Co-Curriculars:

Clubs & Advisors

Sr. High Link Crew

Name

Sarah Annlee

Band

3

Resignation:

The resignation of **Amy Noye**, Victor Pride Coalition Advisor.

Athletics:

Strength &

Conditioning

Alpine Skiing

Basketball – Boys

Position

Volunteer

Varsity Assistant

Varsity Assistant

Modified

Volunteer

Volunteer

Name

Alex Ciccone

Tracey DeBruyn

Graig Roberts

Randy Johnson

Sean Rutherford

Jay Barber

Level

-

5

3

4

-

-

Years

-

1

9

6

-

-

Basketball – Girls	Volunteer	David Vistocco	-	-
	Volunteer	Phil Desaw	-	-
	Volunteer	Benjamin Raymo	-	-
	JV	Marie Hunt	3	2
	Modified	Brian Hill	4	6
Unified Bowling	Modified	Anna Milham	4	1
	Head Coach	Johanna Arnitz	6	3
	Head Varsity	Jennifer Haggerty	2	6
	Varsity Assistant	Jamie Smith	4	16
	JV Assistant	Madeline Haney	5	3
Lacrosse – Girls	Modified	Ashley Zahn	6	3
	Volunteer	Mary Allen	-	-

Per Diem Substitutes:	<u>Candidate</u>	<u>Area of Certification</u>
	Ashleigh Rombaut	Uncertified
	Sammantha Hamilton	Uncertified
	Mary Allen	Uncertified
	Olivia Santos	Uncertified
	Mary Pilcher	Elementary

**Non-Instructional
Appointments:**

The appointment of **Linda Miller**, from Part Time Teacher Aide to Full Time Teacher Aide, effective September 7, 2023.

The appointment of **Jill Pavlock**, from Part Time Teacher Aide to Full Time Teacher Aide, effective September 7, 2023.

The appointment of **Gloria Caceres de Reyes**, Full Time Teacher Aide, effective September 26, 2023, at an hourly rate of \$15.17.

The appointment of **Rebecca Ball**, Part Time Teacher Aide, effective September 20, 2023, at an hourly rate of \$15.17.

The appointment of **Linda Bryant**, Full Time School Bus Driver, effective October 2, 2023, at an hourly rate of \$25.27.

The appointment of **Suzanne Grow**, from Part Time Teacher Aide to Full Time Teacher Aide, effective September 7, 2023.

The appointment of **Kinley Palmer**, from Part Time Teacher Aide to Full Time Teacher Aide, effective September 20, 2023.

The appointment of **Krista Englert**, from Registered Professional Nurse Substitute to Full Time Registered Professional Nurse, effective October 10, 2023, at an annual rate of \$41,963, which will be prorated based on the start date.

The appointment of **Kristen Napolitano**, Full Time Teacher Aide, effective September 25, 2023, at an hourly rate of \$15.17.

The appointment of **Peter Deckert**, Full Time School Bus Driver, effective September 28, 2023, at an hourly rate of \$25.27.

The appointment of **Carole Fenner**, Department Secretary, effective September 26, 2023, at an hourly rate of \$19.40.

The appointment of **Alma Solis Pizarro**, from Full Time Cleaner to Part Time Cleaner, effective September 15, 2023.

The appointment of **Katie Mangiamele**, Full Time Teacher Aide, effective October 4, 2023, at an hourly rate of \$15.17.

The appointment of **Imelda Valenzuela**, Part Time Teacher Aide, effective October 2, 2023, at an hourly rate of \$15.17.

The appointment of **Kimberly Patti**, Full Time Teacher Aide, effective October 2, 2023, at an hourly rate of \$15.17.

The appointment of **Michael Burke**, from School Bus Driver Substitute to Part Time School Bus Drivers, effective October 4, 2023, at an hourly rate of \$21.99.

The appointment of **Gloria Caceres de Reyes**, Full Time Teacher Aide, effective September 26, 2023, at an hourly rate of \$15.17.

The appointment of **Jorge Coria**, Full Time Teacher Aide, effective October 16, 2023, at an hourly rate of \$15.17.

The appointment of **Marina Coleman**, Part Time Teacher Aide, effective October 16, 2023, at an hourly rate of \$15.17.

Resignations:

The resignation of **Corey Kelley**, Food Service Helper, effective September 12, 2023.

The resignation of **Timothy Cedar**, School Bus Driver, effective September 17, 2023.

The resignation of **Lisa Cedar**, School Bus Monitor, effective September 17, 2023.

The resignation of **Stacey King**, School Bus Monitor, effective September 15, 2023.

The resignation of **Shaunna Schaufelberger**, Full Time Teacher Aide, effective October 9, 2023.

Position Action:

The Board of Education authorizes the following actions to be effective on October 13, 2023:

- Create a position of Network Engineer I at an hourly rate of \$29.75. This position is not assigned to a bargaining unit.
- Abolish the position of Information Technology Network Analyst I.

**Per Diem and
Substitute Positions:**

Candidate

Position

Paul Anderson

School Bus Driver Trainee/
School Bus Monitor

Brooke Bagley

Teacher Aide

Emily Reed

Teacher Aide

Autumn Chapman

Teacher Aide/ Typist

Jaclyn Corrado

Teacher Aide

Shaunna Schaufelberger

Teacher Aide

Patricia St Mary

School Bus Driver Trainee/

School Bus Monitor

William Ramos

Lifeguard



953 High Street, Victor, New York 14564 www.victorschools.org p 585.924.3252 f 585.742.7057

Duane Weimer, *Director of Health, Physical Education, and Athletics*

ONE YEAR AGREEMENT

BETWEEN

IRONDEQUOIT CENTRAL SCHOOL DISTRICT

AND

VICTOR CENTRAL SCHOOL DISTRICT

CONCERNING ALPINE SKIING GIRL'S INTERSCHOLASTIC TEAM

SERVICES

This Agreement is effective November 1st, 2023 by and between the Irondequoit Central School District (Irondequoit herein), a school district within the State of New York, and the Victor Central School District (Victor herein), a school district within the State of New York.

RECITALS

Victor maintains a high school Varsity Girls' Alpine Skiing team which participates in high school interscholastic competition. Irondequoit does not. Irondequoit desires to field an Irondequoit Varsity Girls' Alpine Skiing team and to have Victor provide the coaching and all facilities and services for the Irondequoit team. This would be accomplished through an Intermunicipal agreement pursuant to General Municipal Law Article 5-G (Sections 119-m *et seq.*). Victor is agreeable to providing this service to Irondequoit for the one-year period of school year 2023-2024.

AGREEMENT

NOW, THEREFORE, it is mutually covenanted and agreed by and between the parties as follows:

1. **Term of the Agreement.** This Agreement shall be effective for a one-year period consisting of school year 2023-2024, which school year begins July 1, 2023 and ends June 30, 2024. This Agreement shall remain in effect for that term except upon ninety (90) days' prior written notice to terminate the Agreement by either party to the other by regular U.S. mail or email or facsimile. Upon termination of this Agreement, regardless of which party initiated the termination, and regardless of the reason for the termination, Victor shall have no further responsibility to Irondequoit, or any Irondequoit student, with respect to the provision of Girl' Varsity Alpine Skiing Team opportunities or activities. The ceasing of any responsibility for such service by Victor shall take effect immediately upon termination of this Agreement. Irondequoit shall have no obligation to make any payment to Victor with respect to any period of time after the termination of this Agreement irrespective of the reason for the termination.

2. **Girls' Varsity Alpine Skiing Team Services.** During the term of this Agreement, Victor shall provide all reasonably necessary services and facilities for the Irondequoit Girls' Varsity Alpine Skiing team to include required coaches and/or advisors and required resources, including places for practices and meets and including making payment for any referee's fee or portion of referee's fee attributable to the participation of the Irondequoit team in any event or competition. Victor shall use its best efforts to obtain any and all approvals for the Irondequoit team, including approval for participation in any league, conference, tournament, play-off, etc. The foregoing shall not be deemed a representation or warranty by Victor that any such approvals shall be granted.

3. **Compensation/Sharing of Expense.** It is expressly understood that only ONE Irondequoit student will participate on the team and that the additional cost to Victor is negligible. Therefore, there will be no charge imposed on Irondequoit by this Agreement. Irondequoit shall present to Victor a certificate of insurance.

4. **Approval/Adoption of Agreement.** This Agreement will not become effective until approved by a majority vote of the voting strength of the Board of Education of Irondequoit and a majority vote of the voting strength of the Board of Education of Victor. Moreover, this Agreement shall be deemed to incorporate the provisions of Victor Board of Education Regulation 5280-R.2.

5. **Limitation to Irondequoit Team.** In no event shall participation by an Irondequoit student on the Irondequoit team entitle the Irondequoit student to participate on any Victor team. The Irondequoit student shall wear an Irondequoit uniform. The parties understand that coaches, advisors and other personnel and resources will be used by both the Victor team and the Irondequoit team and agree that this shall not constitute an impermissible conflict of interest.

6. **Right to Terminate the Girls' Varsity Alpine Skiing Team.** Any provision of this Agreement to the contrary notwithstanding, Victor reserves the right to eliminate or cancel the team at any time; provided that if Victor does terminate or cancel the team, this Agreement shall immediately terminate and not be subject to any 90 days' written notice requirement.

7. **Indemnification and Hold Harmless Agreement.** In consideration of the services to be rendered and the facilities and resources to be provided by Victor, Irondequoit does hereby agree to indemnify and hold Victor, its officers, agents and employees harmless from any and all claims or liability, including the cost of defense arising out of or in any way attributable to the activities of the Irondequoit girls' varsity Alpine Skiing team under this agreement.

8. **Applicable Law.** This Agreement shall be governed by the laws of the State of New York.

Irondequoit Central School District

Victor Central School District

By: _____
Date
Irondequoit Superintendent

By: _____
Date
Dr. Timothy Terranova
Victor Superintendent

VICTOR CENTRAL SCHOOL DISTRICT

BASIC FINANCIAL STATEMENTS

For Year Ended June 30, 2023



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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Victor Central School District, New York, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Victor Central School District, New York, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Victor Central School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Victor Central School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2023 on our consideration of Victor Central School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Victor Central School District's internal control over financial reporting and compliance.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
September 13, 2023

Victor Central School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2023. This section is a summary of the School District's financial activities based on currently known facts, decisions, and/or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

Financial Highlights

At the close of the fiscal year, the total assets plus deferred outflows (what the district owns) exceeded its total liabilities plus deferred inflows (what the district owes) by \$41,044,964 (net position) an increase of \$9,229,309 from the prior year.

General revenues which include, Property Taxes, Non Property Taxes, State and Federal Aid, Investment Earnings, Compensation for Loss, and Miscellaneous revenues accounted for \$93,980,469 or 94% of all revenues. Program specific revenues in the form of Charges for Services and Operating Grants and Contributions, accounted for \$6,080,382 or 6% of total revenues.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$33,602,077, an increase of \$30,052,576 in comparison with the prior year.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

Notes to the Financial Statements

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

Government-Wide Statements

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

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

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

Financial Analysis of the School District as a Whole

Net Position

The District's combined net position was more on June 30, 2023, than the year before, increasing to \$41,044,964 as shown in the table below:

	<u>Governmental Activities</u>		<u>Total Variance</u>
<u>ASSETS:</u>	<u>2023</u>	<u>2022</u>	
Current and Other Assets	\$ 41,241,432	\$ 70,478,678	\$ (29,237,246)
Capital Assets	121,708,391	118,825,442	2,882,949
Total Assets	\$ 162,949,823	\$ 189,304,120	\$ (26,354,297)
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	\$ 34,444,759	\$ 32,738,047	\$ 1,706,712
<u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 119,317,933	\$ 89,227,301	\$ 30,090,632
Other Liabilities	7,901,104	35,265,835	(27,364,731)
Total Liabilities	\$ 127,219,037	\$ 124,493,136	\$ 2,725,901
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	\$ 29,130,581	\$ 65,733,376	\$ (36,602,795)
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 64,708,138	\$ 62,023,609	\$ 2,684,529
<u>Restricted For,</u>			
Capital Reserve	19,002,212	10,344,907	8,657,305
Debt Service Reserve	-	2,261,640	(2,261,640)
Other Purposes	8,738,877	6,884,376	1,854,501
Unrestricted	(51,404,263)	(49,698,877)	(1,705,386)
Total Net Position	\$ 41,044,964	\$ 31,815,655	\$ 9,229,309

Key Variances

- Current and Other Assets decreased as a result of NYS ERS and TRS systems no longer reporting a net pension asset in 2023
- Long-Term Debt Obligations increased as a result of the bonding of debt
- Other Liabilities decreased as a result of the bonding of debt
- Deferred Inflows of Resources decreased as a result of to the operations of NYS Pension Systems

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

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

There are two restricted net asset balances: Capital Reserve and Other Purposes. The remaining balance of unrestricted net position is a deficit balance of \$51,404,263.

Changes in Net Position

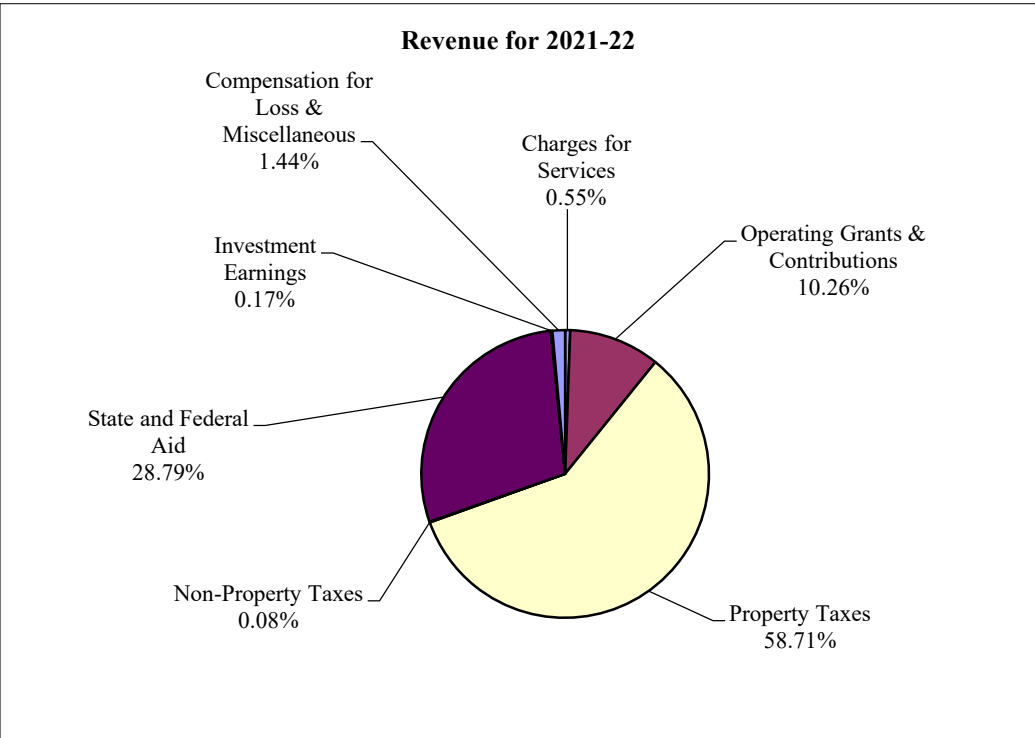
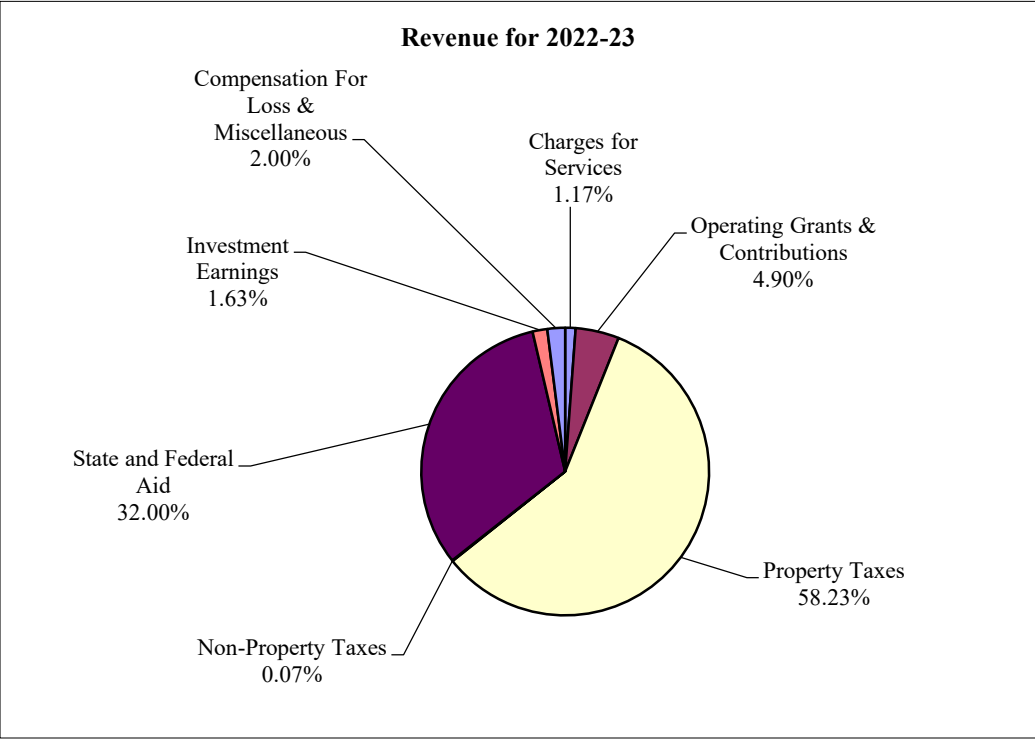
The District's total revenue increased 6% to \$100,060,851 State and federal aid, 32% and property taxes, 58% accounted for most of the District's revenue. The remaining 10% of the revenue comes from operating grants, charges for services, non-property taxes, investment earnings, compensation for loss, and miscellaneous revenues.

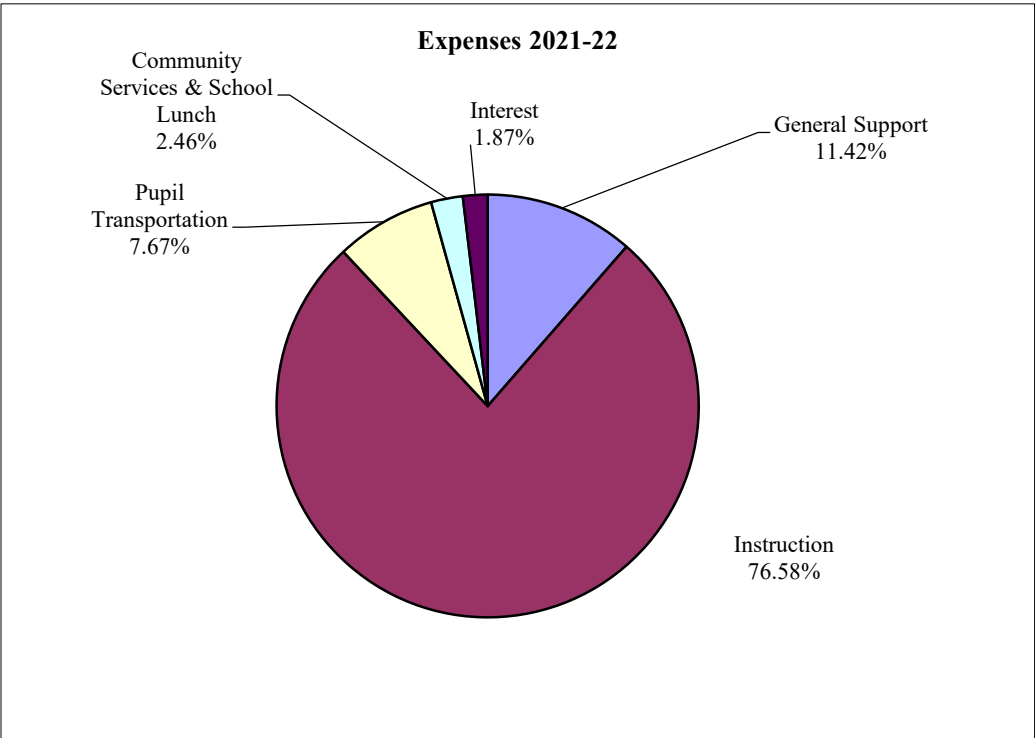
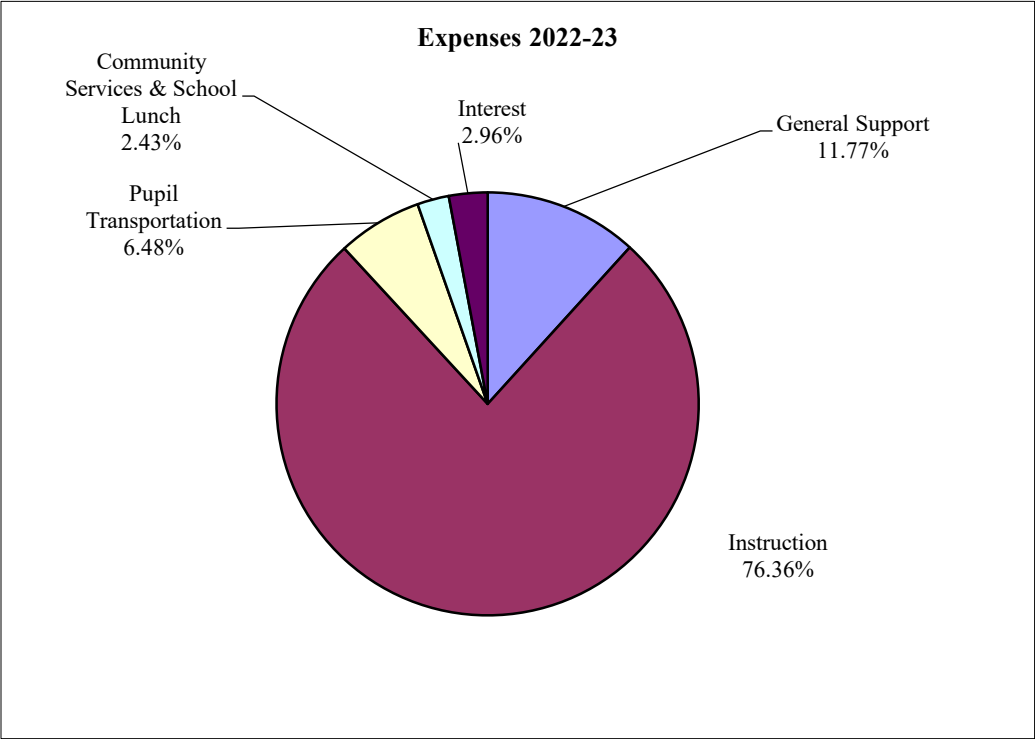
The total cost of all the programs and services increased 18% to \$90,831,542. The District's expenses are predominately related to education and caring for the students (Instruction), 76%. General support, which included expenses associated with the operation, maintenance, and administration of the District accounted for 12% of the total costs. See table below:

	Governmental Activities		Total
	<u>2023</u>	<u>2022</u>	<u>Variance</u>
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Service	\$ 1,174,886	\$ 521,468	\$ 653,418
Operating Grants & Contributions	4,905,496	9,676,570	(4,771,074)
Total Program	\$ 6,080,382	\$ 10,198,038	\$ (4,117,656)
<u>General -</u>			
Property Taxes	\$ 58,265,404	\$ 55,348,271	\$ 2,917,133
Non Property Taxes	73,000	73,000	-
State and Federal Aid	32,015,385	27,142,880	4,872,505
Investment Earnings	1,628,804	164,551	1,464,253
Compensation for Loss	237,253	28,490	208,763
Miscellaneous	1,760,623	1,315,070	445,553
Total General	\$ 93,980,469	\$ 84,072,262	\$ 9,908,207
TOTAL REVENUES	\$ 100,060,851	\$ 94,270,300	\$ 5,790,551
<u>EXPENSES:</u>			
General Support	\$ 10,688,252	\$ 8,770,553	\$ 1,917,699
Instruction	69,360,526	58,793,099	10,567,427
Pupil Transportation	5,886,692	5,885,091	1,601
Community Services	56,394	16,873	39,521
School Lunch	2,151,826	1,867,791	284,035
Interest	2,687,852	1,437,081	1,250,771
TOTAL EXPENSES	\$ 90,831,542	\$ 76,770,488	\$ 14,061,054
CHANGE IN NET POSITION	\$ 9,229,309	\$ 17,499,812	
NET POSITION, BEGINNING OF YEAR	31,815,655	14,315,843	
NET POSITION, END OF YEAR	\$ 41,044,964	\$ 31,815,655	

Key Variances

- Operating Grants and Contributions decreased as a result of timing of the spending of stimulus grants.
- Property Taxes increased as a result of the tax cap calculation and the Board of Education's acceptance of the tax levy used to support the budget.
- State and Federal Aid increased as result of NYS fully funding foundation aid.
- Instruction increased as a result of the utilization of the additional foundation aid.





Financial Analysis of the School District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported combined fund balances of \$33,602,077 which is more than last year's ending fund balance of \$3,549,501

The General Fund is the chief operating fund of the District. At the end of the current year, the total fund balance of the General Fund was \$30,389,236. Fund balance for the General Fund increased by \$8,269,632 compared with the prior year. See table below:

<u>General Fund Balances:</u>	<u>2023</u>	<u>2022</u>	<u>Total Variance</u>
Nonspendable	\$ 78,162	\$ -	\$ 78,162
Restricted	24,998,105	17,229,283	7,768,822
Assigned	1,355,994	1,322,382	33,612
Unassigned	3,956,975	3,567,939	389,036
Total General Fund Balances	<u>\$ 30,389,236</u>	<u>\$ 22,119,604</u>	<u>\$ 8,269,632</u>

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$867,382. This change is attributable to \$442,382 of carryover encumbrances and \$425,000 for building purchase.

Expenditure Items:	Budget Variance Original Vs. Amended	Explanation for Budget Variance
General Support	\$747,176	Increased positions due to additional foundation aid.
Instructional	\$761,980	Increased positions due to additional foundation aid.
Pupil Transportation	\$744,099	Due to increased bus driver salaries
Employee Benefits	(\$3,427,581)	Due to utilization of grants.
Debt Service – Interest	\$1,272,956	Progress of the Capital Project approved in 2019.

Revenue Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
Use of Money and Property	\$1,469,478	Higher interest rates at financial institutions.
Miscellaneous	\$924,052	Insurance recoveries and refunds of prior year expenses.
State Sources	\$1,835,374	Additional State and BOCES Aid
Expenditure Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
General Support	\$578,541	Increased positions in budget due to additional foundation aid.
Instructional	\$2,502,290	Increased positions in budget due to additional foundation aid.

Capital Asset and Debt Administration

Capital Assets

By the end of the 2023 fiscal year, the District had invested \$118,842,871 in a broad range of capital assets, including land, buildings and improvements, and machinery and equipment. The change in capital assets, net of accumulated depreciation, is reflected below:

	<u>2023</u>	<u>2022</u>
<u>Capital Assets:</u>		
Land	\$ 767,156	\$ 767,156
Work in Progress	28,345,436	23,270,829
Buildings and Improvements	86,675,480	89,103,363
Machinery and Equipment	3,054,799	3,273,204
Total Capital Assets	<u>\$ 118,842,871</u>	<u>\$ 116,414,552</u>
<u>Lease Assets:</u>		
Equipment	\$ 2,865,520	\$ 2,410,890
Total Lease Assets	<u>\$ 2,865,520</u>	<u>\$ 2,410,890</u>

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

Long-Term Debt

At year end, the District had \$119,317,933 in general obligation bonds and other long-term debt outstanding as follows:

<u>Type</u>	<u>2023</u>	<u>2022</u>
Serial Bonds	\$ 46,505,000	\$ 26,710,000
Unamortized Bond Premium	5,049,698	2,481,725
Lease Liability	213,676	50,353
Energy Performance Contract	3,009,659	3,232,872
Net Pension Liability	8,869,043	-
OPEB	51,507,503	51,761,081
Retainage	57,414	642,405
Compensated Absences	4,105,940	4,348,865
Total Long-Term Obligations	<u>\$ 119,317,933</u>	<u>\$ 89,227,301</u>

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

Factors Bearing on the District's Future

- NYS Ability to maintain state aid figures and future increases
- New homes being built within District boundaries.

Contacting the School District's Financial Management

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

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

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Net Position

June 30, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 36,119,426
Accounts receivable	4,991,482
Inventories	52,362
Prepaid items	78,162
Capital Assets:	
Land	767,156
Work in progress	28,345,436
Other capital assets (net of depreciation)	92,595,799
TOTAL ASSETS	<u>\$ 162,949,823</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 34,444,759</u>
 LIABILITIES	
Accounts payable	\$ 139,680
Accrued liabilities	967,443
Unearned revenues	196,775
Due to other governments	3,862
Due to teachers' retirement system	3,677,708
Due to employees' retirement system	338,491
Bond anticipation notes payable	2,267,382
Other Liabilities	309,763
Long-Term Obligations:	
Due in one year	5,128,625
Due in more than one year	114,189,308
TOTAL LIABILITIES	<u>\$ 127,219,037</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 29,130,581</u>
 NET POSITION	
Net investment in capital assets	\$ 64,708,138
Restricted For:	
Capital reserves	19,002,212
Other purposes	8,738,877
Unrestricted	(51,404,263)
TOTAL NET POSITION	<u>\$ 41,044,964</u>

(See accompanying notes to financial statements)

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Activities

For The Year Ended June 30, 2023

		Program Revenues		Net (Expense)
				Revenue and
				Changes in
				Net Position
		Operating		
<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for</u>	<u>Grants and</u>	
		<u>Services</u>	<u>Contributions</u>	<u>Governmental</u>
				<u>Activities</u>
<u>Primary Government -</u>				
General support	\$ 10,688,252	\$ -	\$ -	\$ (10,688,252)
Instruction	69,360,526	224,908	3,905,330	(65,230,288)
Pupil transportation	5,886,692	-	-	(5,886,692)
Community services	56,394	-	-	(56,394)
School lunch	2,151,826	949,978	1,000,166	(201,682)
Interest	2,687,852	-	-	(2,687,852)
Total Primary Government	\$ 90,831,542	\$ 1,174,886	\$ 4,905,496	\$ (84,751,160)
General Revenues:				
Property taxes				\$ 58,265,404
Non property taxes				73,000
State and federal aid				32,015,385
Investment earnings				1,628,804
Compensation for loss				237,253
Miscellaneous				1,760,623
Total General Revenues				\$ 93,980,469
Changes in Net Position				\$ 9,229,309
Net Position, Beginning of Year				31,815,655
Net Position, End of Year				\$ 41,044,964

(See accompanying notes to financial statements)

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Balance Sheet

Governmental Funds

June 30, 2023

	General Fund	Special Aid Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 30,480,296	\$ 64,471	\$ 1,778,062	\$ 3,796,597	\$ 36,119,426
Receivables	3,927,114	1,011,399	-	52,969	4,991,482
Inventories	-	-	-	52,362	52,362
Due from other funds	1,291,089	300,865	-	11,367	1,603,321
Prepaid items	78,162	-	-	-	78,162
TOTAL ASSETS	\$ 35,776,661	\$ 1,376,735	\$ 1,778,062	\$ 3,913,295	\$ 42,844,753
LIABILITIES AND FUND BALANCES					
<u>Liabilities</u> -					
Accounts payable	\$ 139,580	\$ -	\$ -	\$ 100	\$ 139,680
Accrued liabilities	685,829	4,149	-	15,716	705,694
Notes payable - bond anticipation notes	-	-	2,267,382	-	2,267,382
Due to other funds	236,054	1,318,941	195	48,131	1,603,321
Due to other governments	-	3,230	-	632	3,862
Due to TRS	3,677,708	-	-	-	3,677,708
Due to ERS	338,491	-	-	-	338,491
Other liabilities	309,763	-	-	-	309,763
Unearned revenue	-	50,415	-	146,360	196,775
TOTAL LIABILITIES	\$ 5,387,425	\$ 1,376,735	\$ 2,267,577	\$ 210,939	\$ 9,242,676
<u>Fund Balances</u> -					
Nonspendable	\$ 78,162	\$ -	\$ -	\$ 52,362	\$ 130,524
Restricted	24,998,105	-	999,402	2,742,984	28,740,491
Assigned	1,355,994	-	-	907,010	2,263,004
Unassigned	3,956,975	-	(1,488,917)	-	2,468,058
TOTAL FUND BALANCE	\$ 30,389,236	\$ -	\$ (489,515)	\$ 3,702,356	\$ 33,602,077
TOTAL LIABILITIES AND FUND BALANCES	\$ 35,776,661	\$ 1,376,735	\$ 1,778,062	\$ 3,913,295	

Amounts reported for governmental activities in the

Statement of Net Position are different because:

Capital assets/right to use assets used in governmental activities are not financial resources and therefore are not reported in the funds.

121,708,391

Interest is accrued on outstanding bonds in the statement of net position but not in the funds.

(261,749)

The following long-term obligations are not due and payable in the current period and therefore are not reported in the governmental funds:

Serial bonds payable	(46,505,000)
Leases	(213,676)
Retainage	(57,414)
OPEB	(51,507,503)
Compensated absences	(4,105,940)
Unamortized bond premiums	(5,049,698)
Energy performance contract	(3,009,659)
Deferred outflow - pension	21,388,183
Deferred outflow - OPEB	13,056,576
Net pension liability	(8,869,043)
Deferred inflow - advanced refunding	(1,675,291)
Deferred inflow - pension	(1,927,496)
Deferred inflow - OPEB	(25,527,794)

Net Position of Governmental Activities

\$ 41,044,964

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Year Ended June 30, 2023

	General Fund	Special Aid Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Real property taxes and tax items	\$ 58,265,404	\$ -	\$ -	\$ -	\$ 58,265,404
Non-property taxes	73,000	-	-	-	73,000
Charges for services	224,908	-	-	-	224,908
Use of money and property	1,564,478	-	-	64,326	1,628,804
Sale of property and compensation for loss	237,253	-	-	-	237,253
Miscellaneous	1,079,052	-	-	2,924	1,081,976
Interfund revenues	17,670	-	-	-	17,670
State sources	31,829,807	1,161,936	-	23,559	33,015,302
Federal sources	185,578	2,743,394	-	976,607	3,905,579
Sales	-	-	-	949,978	949,978
TOTAL REVENUES	\$ 93,477,150	\$ 3,905,330	\$ -	\$ 2,017,394	\$ 99,399,874
EXPENDITURES					
General support	\$ 8,331,700	\$ 35,034	\$ -	\$ 323,875	\$ 8,690,609
Instruction	43,772,522	3,428,319	-	-	47,200,841
Pupil transportation	3,907,955	90,442	233,691	-	4,232,088
Community services	35,362	-	-	-	35,362
Employee benefits	20,520,395	559,969	-	313,166	21,393,530
Debt service - principal	5,232,633	-	-	2,435,000	7,667,633
Debt service - interest	2,773,517	-	-	-	2,773,517
Cost of sales	-	-	-	966,735	966,735
Other expenses	-	-	-	656,543	656,543
Capital outlay	-	-	6,313,707	-	6,313,707
TOTAL EXPENDITURES	\$ 84,574,084	\$ 4,113,764	\$ 6,547,398	\$ 4,695,319	\$ 99,930,565
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 8,903,066	\$ (208,434)	\$ (6,547,398)	\$ (2,677,925)	\$ (530,691)
OTHER FINANCING SOURCES (USES)					
Transfers - in	\$ -	\$ 208,434	\$ 425,000	\$ -	\$ 633,434
Transfers - out	(633,434)	-	-	-	(633,434)
Proceeds from obligations	-	-	23,294,109	-	23,294,109
BAN's redeemed from appropriations	-	-	4,108,633	-	4,108,633
Premium on obligations issued	-	-	-	3,180,525	3,180,525
TOTAL OTHER FINANCING SOURCES (USES)	\$ (633,434)	\$ 208,434	\$ 27,827,742	\$ 3,180,525	\$ 30,583,267
NET CHANGE IN FUND BALANCE	\$ 8,269,632	\$ -	\$ 21,280,344	\$ 502,600	\$ 30,052,576
FUND BALANCE, BEGINNING OF YEAR	22,119,604	-	(21,769,859)	3,199,756	3,549,501
FUND BALANCE, END OF YEAR	\$ 30,389,236	\$ -	\$ (489,515)	\$ 3,702,356	\$ 33,602,077

(See accompanying notes to financial statements)

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to Statement of Activities
For The Year Ended June 30, 2023

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS

\$ 30,052,576

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

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

Capital Outlay	\$ 5,728,717
Additions to Assets, Net	(72,357)
Leases, Net	1,011,720
Depreciation and Amortization	<u>(3,785,131)</u>

2,882,949

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

Debt Repayments	\$ 7,667,633
Leases	(229,110)
Proceeds from BAN Redemption	(4,108,633)
Unamortized Bond Premium	<u>(2,567,973)</u>

(22,303,083)

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

(105,237)

The Retainage liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.

584,991

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

(431,841)

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

Teachers' Retirement System	(732,959)
Employees' Retirement System	(1,200,339)

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

239,327

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

Compensated Absences	<u>242,925</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 9,229,309

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Fiduciary Net Position

June 30, 2023

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 159,315
TOTAL ASSETS	\$ 159,315
LIABILITIES	
Due to other governments	\$ 5,960
TOTAL LIABILITIES	\$ 5,960
NET POSITION	
Restricted for individuals, organizations and other governments	\$ 153,355
TOTAL NET POSITION	\$ 153,355

Statement of Changes in Fiduciary Net Position

For The Year Ended June 30, 2023

	Custodial Funds
ADDITIONS	
Taxes	\$ 839,633
Miscellaneous	285,319
TOTAL ADDITIONS	\$ 1,124,952
DEDUCTIONS	
Student activity	\$ 243,178
Taxes	839,633
TOTAL DEDUCTIONS	\$ 1,082,811
CHANGE IN NET POSITION	\$ 42,141
NET POSITION, BEGINNING OF YEAR	111,214
NET POSITION, END OF YEAR	\$ 153,355

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2023

I. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

1. Extraclassroom Activity Funds

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

(I.) (Continued)

B. Joint Venture

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

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

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

During the year, the District was billed \$6,988,929 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$3,276,568.

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

C. Basis of Presentation

1. Districtwide Statements

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

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

(I.) (Continued)

2. **Fund Statements**

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

The District reports the following governmental funds:

a. **Major Governmental Funds**

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

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

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

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

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

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

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

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

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

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

(I.) (Continued)

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

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

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

E. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1, and become a lien on August 18, 2022. Taxes are collected during the period September 1 to October 31, 2022.

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

F. Restricted Resources

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

G. Interfund Transactions

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

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

(I.) (Continued)

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

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

H. Estimates

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

I. Cash and Cash Equivalents

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

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

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

J. Receivables

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

In addition, the District will report a receivable relating to a lease arrangement. The receivable is recorded at the present value of the future payments and recognized over the life of the lease.

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

K. Inventory and Prepaid Items

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

(I.) (Continued)

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

L. Capital Assets

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

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

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

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

M. Right To Use Assets

The District-wide financial statements, right-to-use-assets are reported within the major class of the underlying asset and valued at the future minimum lease payment. Amortization is between 3 and 10 years based on the contract terms and/or estimated replacement of the assets.

N. Unearned Revenue

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

O. Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditure) until then.

(I.) (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

P. Vested Employee Benefits

1. Compensated Absences

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

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

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

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

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

Q. Other Benefits

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

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

R. Short-Term Debt

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

(I.) (Continued)

S. **Accrued Liabilities and Long-Term Obligations**

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

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

T. **Equity Classifications**

1. **District-Wide Statements**

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

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

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

	<u>Total</u>
Workers' Compensation	\$ 516,000
Unemployment Costs	373,009
Retirement Contribution - ERS	1,110,514
Retirement Contribution - TRS	1,626,728
Tax Certiorari	522,177
Debt	2,742,984
Liability	817,155
Employee Benefit Accrued Liability	1,030,310
Total Net Position - Restricted for Other Purposes	<u>\$ 8,738,877</u>

- c. **Unrestricted Net Position** - reports the balance of net position that does not meet the definition of the above two classifications. The reported deficit of \$51,404,263 at year end is the result of full implementation of GASB #75 regarding retiree health obligations.

(I.) (Continued)

2. **Fund Statements**

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

a. **Nonspendable Fund Balance** – Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes the following:

	<u>Total</u>
Inventory in School Lunch	\$ 52,362
Prepaid Items	78,162
Total Nonspendable Fund Balance	<u>\$ 130,524</u>

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

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

<u>Name of Reserve</u>	<u>Maximum Funding</u>	<u>Total Funding Provided</u>	<u>Total Year to Date Balance</u>
2021 Technology Reserve	\$ 750,000	\$ 250,000	\$ 259,133
2021 Capital Reserve	\$ 10,000,000	\$ 9,890,196	\$ 9,752,445
2022 Capital Bus Reserve	\$ 6,000,000	\$ 10,000	\$ 10,328
2022 Capital Reserve	\$ 10,000,000	\$ 8,759,141	\$ 8,980,306

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

(I.) (Continued)

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

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

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

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

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

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

(I.) (Continued)

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

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

Restricted fund balances include the following:

	<u>Total</u>
<u>General Fund -</u>	
Workers' Compensation	\$ 516,000
Unemployment Costs	373,009
Retirement Contribution - ERS	1,110,514
Retirement Contribution - TRS	1,626,728
Tax Certiorari	522,177
Liability	817,155
Capital Reserves	19,002,212
Employee Benefit Accrued Liability	1,030,310
<u>Capital Fund -</u>	
Capital Projects	999,402
<u>Debt Service Fund -</u>	
Debt Service	2,742,984
Total Restricted Fund Balance	<u>\$ 28,740,491</u>

- c. **Committed** - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school districts highest level of decision making authority, i.e., the Board of Education. The District has no committed fund balances as of June 30, 2023.

(I.) (Continued)

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

Management has determined significant encumbrances for the General Fund to be \$110,700 and Capital Projects Fund to be \$12,900.

General Fund -

Central Services	\$ 406,933
Handicapped Services	\$ 215,306
Instructional Media	\$ 584,300

Capital Projects Fund -

Capital Improvements	\$ 223,537
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Assigned fund balances include the following:

	<u>Total</u>
General Fund - Encumbrances	\$ 1,355,994
School Lunch Fund - Year End Equity	907,010
Total Assigned Fund Balance	<u>\$ 2,263,004</u>

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

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

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

(I.) (Continued)

U. New Accounting Standards

The District has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2023, the District implemented the following new standards issued by GASB:

GASB has issued Statement No. 91, *Conduit Debt Obligations*.

GASB has issued Statement No. 93, *Replacement of Interbank Offered Rates, Paragraph 11b*.

GASB has issued Statement No. 96, *Subscription Based Information Technology*.

GASB has issued Statement No. 99, *Omnibus 2022 (leases, PPPs, and SBITAs)*.

V. Future Changes in Accounting Standards

GASB has issued Statement No. 100, *Accounting for Changes and Error Corrections-an Amendment of GASB Statement No. 62*, which will be effective for reporting periods beginning after June 15, 2023.

GASB has issued Statement No. 101, *Compensated Absences*, which will be effective for reporting periods beginning after December 15, 2023.

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

II. Changes in Accounting Principles

For the year ended June 30, 2023, the District implemented GASB Statement No. 96, *Subscription Based Information Technology Arrangements (SBITA)*. The implementation of the statement changes the reporting for SBITAs. There was no financial statement impact for the implementation of the Statement.

III. Stewardship, Compliance and Accountability

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

A. Budgets

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

The voters of the District approved the proposed appropriation budget.

(III.) (Continued)

Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restriction, if the Board approves them because of a need which exists which was not determined at the time the budget was adopted. During the 2022-23 fiscal year, the budget was amended by \$442,382 for carryover encumbrances, and \$425,000 for the voter approved purchase of new buildings.

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

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

B. Encumbrances

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

C. Deficit Fund Balance – Capital Projects Fund

The Capital Projects Fund had a deficit fund balance of \$489,515 at June 30, 2023, which is a result of bond anticipation notes which are used as a temporary means of financing capital projects. These proceeds are not recognized as revenue but merely serve to provide cash to meet expenditures. This results in the creation of a fund deficit which will remain until the notes are replaced by permanent financing (i.e., bonds, grants-in-aid, or redemption from current appropriations).

IV. Cash and Cash Equivalents

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

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

(IV.) (Continued)

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

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

Uncollateralized	\$ -
Collateralized with Securities held by the Pledging Financial Institution	8,001,237
Total	\$ 8,001,237

Restricted cash represents cash where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year-end includes \$28,818,653 within the governmental funds and \$153,355 in the Fiduciary Fund.

V. Investment Pool

The District participates in a multi-municipal cooperative investment pool agreement pursuant to New York State General Municipal Law Article 5-G, §119-O, whereby it holds a portion of the investments in cooperation with other participants. The investments are highly liquid and are considered to be cash equivalents.

Total investments of the cooperative as of year end are \$28,610,953, which consisted of \$8,554,675 in repurchase agreements, \$16,471,326 in U.S. Treasury Securities, \$683,802 in FDIC insured deposits and \$2,901,150 in collateralized bank deposits, with various interest rates and due dates.

The following amounts are included as unrestricted and restricted cash:

<u>Fund</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>	<u>Type of Investment</u>
General	\$ 25,879,336	\$ 25,879,336	NYCLASS
Debt Service	\$ 2,731,617	\$ 2,731,617	NYCLASS

VI. Receivables

Receivables at June 30, 2023 for individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

<u>Description</u>	<u>Governmental Activities</u>			<u>Total</u>
	<u>General Fund</u>	<u>Special Aid Fund</u>	<u>NonMajor Funds</u>	
Accounts Receivable	\$ 9,184	\$ -	\$ 751	\$ 9,935
Due From State and Federal	2,062,911	1,011,399	52,218	3,126,528
Due From Other Governments	1,855,019	-	-	1,855,019
Total Receivables	\$ 3,927,114	\$ 1,011,399	\$ 52,969	\$ 4,991,482

District management has deemed the amounts to be fully collectible.

VII. Interfund Receivables, Payables, Revenues and Expenditures

Interfund Receivables, Payables, Revenues and Expenditures at June 30, 2023 were as follows:

	Interfund			
	<u>Receivables</u>	<u>Payables</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 1,291,089	\$ 236,054	\$ -	\$ 633,434
Special Aid Fund	300,865	1,318,941	208,434	-
Capital Fund	-	195	425,000	-
Nonmajor Funds	11,367	48,131	-	-
Total	<u>\$ 1,603,321</u>	<u>\$ 1,603,321</u>	<u>\$ 633,434</u>	<u>\$ 633,434</u>

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

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

VIII. Capital Assets and Lease Assets

A. Capital Assets

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance</u> <u>7/1/22</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/23</u>
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 767,156	\$ -	\$ -	\$ 767,156
Work in progress	23,270,829	5,728,717	654,110	28,345,436
<i>Total Nondepreciable</i>	<u>\$ 24,037,985</u>	<u>\$ 5,728,717</u>	<u>\$ 654,110</u>	<u>\$ 29,112,592</u>
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 143,234,881	\$ 425,000	\$ -	\$ 143,659,881
Machinery and equipment	14,913,241	162,706	173,228	14,902,719
<i>Total Depreciated Assets</i>	<u>\$ 158,148,122</u>	<u>\$ 587,706</u>	<u>\$ 173,228</u>	<u>\$ 158,562,600</u>
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 54,131,518	\$ 2,852,883	\$ -	\$ 56,984,401
Machinery and equipment	11,640,037	381,111	173,228	11,847,920
<i>Total Accumulated Depreciation</i>	<u>\$ 65,771,555</u>	<u>\$ 3,233,994</u>	<u>\$ 173,228</u>	<u>\$ 68,832,321</u>
<i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i>	<u>\$ 92,376,567</u>	<u>\$ (2,646,288)</u>	<u>\$ -</u>	<u>\$ 89,730,279</u>
Total Capital Assets	<u>\$ 116,414,552</u>	<u>\$ 3,082,429</u>	<u>\$ 654,110</u>	<u>\$ 118,842,871</u>

(VIII.) (Continued)

B. Lease Assets

A summary of the lease and subscription IT asset activity during the year ended June 30, 2023 is as follows:

<u>Type</u>	<u>Balance</u> <u>7/1/22</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/23</u>
<u>Lease Assets:</u>				
Equipment	\$ 3,353,624	\$ 1,011,720	\$ 31,671	\$ 4,333,673
<i>Total Lease Assets</i>	<u>\$ 3,353,624</u>	<u>\$ 1,011,720</u>	<u>\$ 31,671</u>	<u>\$ 4,333,673</u>
<u>Less Accumulated Amortization -</u>				
Equipment	\$ 942,734	\$ 551,137	\$ 25,718	\$ 1,468,153
<i>Total Accumulated Amortization</i>	<u>\$ 942,734</u>	<u>\$ 551,137</u>	<u>\$ 25,718</u>	<u>\$ 1,468,153</u>
<i>Total Lease Assets, Net</i>	<u><u>\$ 2,410,890</u></u>	<u><u>\$ 460,583</u></u>	<u><u>\$ 5,953</u></u>	<u><u>\$ 2,865,520</u></u>

C.

Other capital assets (net of depreciation and amortization):

Depreciated capital assets (net)	\$ 89,730,279
Amortized lease assets (net)	2,865,520
Total Other Capital Assets (net)	<u><u>\$ 92,595,799</u></u>

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

<u>Governmental Activities:</u>	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General Government Support	\$ 58,437	\$ -	\$ 58,437
Instruction	2,717,322	551,137	3,268,459
Pupil Transportation	312,142	-	312,142
School Lunch	146,093	-	146,093
Total Depreciation and Amortization Expense	<u><u>\$ 3,233,994</u></u>	<u><u>\$ 551,137</u></u>	<u><u>\$ 3,785,131</u></u>

IX. Short-Term Debt

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

	<u>Maturity</u>	<u>Interest</u> <u>Rate</u>	<u>Balance</u> <u>7/1/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2023</u>
Bus BAN	9/16/2022	3.75%	\$ 1,676,552		\$ 1,676,552	\$ -
Bus BAN	9/16/2023	3.75%	-	2,267,382	-	2,267,382
Construction BAN	6/30/2023	4.00%	-	26,585,000	26,585,000	-
Construction BAN	9/30/2023	1.50%	26,787,427	-	26,787,427	-
Total Short-Term Debt			<u><u>\$ 28,463,979</u></u>	<u><u>\$ 28,852,382</u></u>	<u><u>\$ 55,048,979</u></u>	<u><u>\$ 2,267,382</u></u>

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

Interest Paid	\$ 1,399,268
Plus: Interest Accrued in the Current Year	43,427
Total Short-Term Interest Expense	<u><u>\$ 1,442,695</u></u>

X. Long-Term Debt Obligations

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

	<u>Balance 7/1/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2023</u>	<u>Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 26,710,000	\$ 23,065,000	\$ 3,270,000	\$ 46,505,000	\$ 4,055,000
Unamortized Bond Premium	2,481,725	2,758,875	190,902	5,049,698	293,083
Lease Liability	50,353	229,110	65,787	213,676	81,827
Energy Performance Contracts	3,232,872	-	223,213	3,009,659	230,707
Total Bonds and Notes Payable	\$ 32,474,950	\$ 26,052,985	\$ 3,749,902	\$ 54,778,033	\$ 4,660,617
<u>Other Liabilities -</u>					
Net Pension Liability	\$ -	\$ 8,869,043	\$ -	\$ 8,869,043	\$ -
OPEB	51,761,081	-	253,578	51,507,503	-
Retainage	642,405	-	584,991	57,414	57,414
Compensated Absences	4,348,865	-	242,925	4,105,940	410,594
Total Other Liabilities	\$ 56,752,351	\$ 8,869,043	\$ 1,081,494	\$ 64,539,900	\$ 468,008
Total Long-Term Obligations	\$ 89,227,301	\$ 34,922,028	\$ 4,831,396	\$ 119,317,933	\$ 5,128,625

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

Existing serial and statutory bond obligations:

<u>Description</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount Outstanding 6/30/2023</u>
<u>Serial Bonds -</u>					
Refunding	\$ 18,605,000	2013	2027	2.0%-5.0%	\$ 2,375,000
Refunding	\$ 4,030,000	2016	2024	1.0%-2.0%	685,000
Construction	\$ 14,815,000	2016	2029	2.0%-5.0%	8,255,000
DASNY	\$ 14,250,000	2020	2034	5.00%	12,125,000
Construction	\$ 23,065,000	2023	2050	4.0%-5.0%	23,065,000
Total Serial Bonds					\$ 46,505,000
<u>Energy Performance Contract -</u>					
Energy Performance Contract	\$ 3,882,717	2018	2034	3.357%	\$ 3,009,659
<u>Leases -</u>					
Equipment	\$ 10,853	2021	2024	0.005%-1.200%	\$ 4,140
Equipment	\$ 1,072	2021	2025	0.005%-1.200%	521
Equipment	\$ 18,291	2021	2025	0.005%-1.200%	11,287
Equipment	\$ 33,001	2021	2024	0.005%-1.200%	8,420
Equipment	\$ 12,654	2021	2024	0.005%-1.200%	4,630
Equipment	\$ 72,586	2022	2026	0.005%-1.200%	62,653
Equipment	\$ 55,028	2023	2028	0.005%-1.200%	53,370
Equipment	\$ 101,496	2022	2025	0.005%-1.200%	68,655
Total Leases					\$ 213,676

(X.) (Continued)

The following is a summary of debt service requirements:

<u>Year</u>	<u>Serial Bonds</u>		<u>Energy Performance Contract</u>		<u>Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 4,055,000	\$ 2,583,625	\$ 230,707	\$ 101,034	\$ 81,827	\$ 6,455
2025	3,870,000	2,075,100	238,452	93,289	70,300	4,080
2026	4,050,000	1,887,850	246,456	85,285	31,976	1,824
2027	4,075,000	1,691,800	254,730	77,011	19,597	2,246
2028	3,750,000	1,498,150	263,281	68,460	9,976	190
2029-33	14,045,000	5,088,000	1,455,067	203,638	-	-
2034-38	8,730,000	1,938,750	320,966	10,775	-	-
2039-43	1,470,000	706,250	-	-	-	-
2044-48	1,685,000	362,600	-	-	-	-
2049-50	775,000	46,800	-	-	-	-
Total	\$ 46,505,000	\$ 17,878,925	\$ 3,009,659	\$ 639,492	\$ 213,676	\$ 14,795

In prior years, the District defeased certain general obligations and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. The balance of the defeased debt totaled \$3,230,000.

Interest on long-term debt for June 30, 2023 was composed of:

Interest Paid	\$ 1,374,249
Less: Interest Accrued in the Prior Year	(156,512)
Plus: Interest Accrued in the Current Year	218,322
Less: unamortized bond interest	(190,902)
Total Long-Term Interest Expense	\$ 1,245,157

XI. Deferred Outflows/Inflows of Resources

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

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Pension	\$ 21,388,183	\$ 1,927,496
Bonds	-	1,675,291
OPEB	13,056,576	25,527,794
Total	\$ 34,444,759	\$ 29,130,581

XII. Pension Plans

A. General Information

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

B. Provisions and Administration

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

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

C. Funding Policies

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

(XII.) (Continued)

The District's share of the required contributions, based on covered payroll paid for the District's year ended June 30, 2023:

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2023	\$ 889,047	\$ 3,677,708

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions

At June 30, 2023, the District reported the following asset/(liability) for its proportionate share of the net pension asset /(liability) for each of the Systems. The net pension asset/(liability) was measured as of March 31, 2023 for ERS and June 30, 2022 for TRS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the TRS and ERS Systems in reports provided to the District.

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2023	June 30, 2022
Net pension assets/(liability)	\$ (5,596,671)	\$ (3,272,372)
District's portion of the Plan's total net pension asset/(liability)	0.0260990%	0.1705340%

For the year ended June 30, 2023, the District recognized pension expenses of \$2,073,105 for ERS and \$4,039,615 for TRS. At June 30, 2023 the District's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 596,089	\$ 3,429,031	\$ 157,176	\$ 65,573
Changes of assumptions	2,718,105	6,347,847	30,040	1,318,204
Net difference between projected and actual earnings on pension plan investments	-	4,228,214	32,880	-
Changes in proportion and differences between the District's contributions and proportionate share of contributions	249,099	98,213	-	323,623
Subtotal	\$ 3,563,293	\$ 14,103,305	\$ 220,096	\$ 1,707,400
District's contributions subsequent to the measurement date	338,491	3,383,094	-	-
Grand Total	\$ 3,901,784	\$ 17,486,399	\$ 220,096	\$ 1,707,400

(XII.) (Continued)

District contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>ERS</u>	<u>TRS</u>
2023	\$ -	\$ 2,341,349
2024	833,819	1,206,488
2025	(233,197)	(580,029)
2026	1,189,298	8,298,488
2027	1,553,276	1,069,219
Thereafter	-	60,390
Total	\$ 3,343,196	\$ 12,395,905

E. Actuarial Assumptions

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

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2023	June 30, 2022
Actuarial valuation date	April 1, 2022	June 30, 2021
Interest rate	5.90%	6.95%
Salary scale	4.40%	5.18%-1.95%
Decrement tables	April 1, 2015- March 31, 2020 System's Experience	July 1, 2009- June 30, 2014 System's Experience
Inflation rate	2.90%	2.40%
COLA's	1.50%	1.30%

For ERS, annuitant mortality rates are based on April 1, 2010 – March 31, 2015 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2021. For TRS, annuitant mortality rates are based on plan member experience adjustments for mortality improvements based on Society of Actuaries Scale MP-2021.

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2023 are summarized as follows:

(XII.) (Continued)

Long Term Expected Rate of Return		
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2023	June 30, 2022
<u>Asset Type -</u>		
Domestic equity	4.30%	6.50%
International equity	6.85%	7.20%
Global equity	0.00%	6.90%
Private equity	7.50%	9.90%
Real estate	4.60%	6.20%
Opportunistic portfolios	5.38%	0.00%
Real assets	5.84%	0.00%
Bonds and mortgages	0.00%	0.60%
Cash	0.00%	-0.30%
Private debt	0.00%	5.30%
Real estate debt	0.00%	2.40%
High-yield fixed income securities	0.00%	3.30%
Domestic fixed income securities	0.00%	1.10%
Global fixed income securities	0.00%	0.00%
Short-term	0.00%	0.00%
Credit	5.43%	0.00%

The real rate of return is net of the long-term inflation assumption of 2.5% for ERS and 2.4% for TRS.

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

F. Discount Rate

The discount rate used to calculate the total pension liability was 5.90% for ERS and 6.95% for TRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(XII.) (Continued)

G. Sensitivity of the Net Pension Liability to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 5.90% for ERS and 6.95% for TRS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentagepoint lower (4.90% for ERS and 5.95% for TRS) or 1-percentage-point higher (6.90% for ERS and 7.95% for TRS) than the current assumption :

<u>ERS</u>	<u>1% Decrease (4.90%)</u>	<u>Current Assumption (5.90%)</u>	<u>1% Increase (6.90%)</u>
Employer's proportionate share of the net pension asset (liability)	\$ (13,524,754)	\$ (5,596,671)	\$ 1,028,164

<u>TRS</u>	<u>1% Decrease (5.95%)</u>	<u>Current Assumption (6.95%)</u>	<u>1% Increase (7.95%)</u>
Employer's proportionate share of the net pension asset (liability)	\$ (30,172,800)	\$ (3,272,372)	\$ 19,350,712

H. Pension Plan Fiduciary Net Position

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

	<u>(In Thousands)</u>	
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2023	June 30, 2022
Employers' total pension liability	\$ 232,627,259	\$ 133,883,474
Plan net position	211,183,223	131,964,582
Employers' net pension asset/(liability)	<u>\$ (21,444,036)</u>	<u>\$ (1,918,892)</u>
Ratio of plan net position to the employers' total pension asset/(liability)	90.78%	98.60%

I. Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2023 represent the projected employer contribution for the period of April 1, 2023 through June 30, 2023 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2023 amounted to \$338,491.

(XII.) (Continued)

For TRS, employer and employee contributions for the fiscal year ended June 30, 2023 are paid to the System in September, October and November 2023 through a state aid intercept. Accrued retirement contributions as of June 30, 2023 represent employee and employer contributions for the fiscal year ended June 30, 2023 based on paid TRS wages multiplied by the employer's contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2023 amounted to \$3,677,708.

XIII. Postemployment Benefits

A. General Information About the OPEB Plan

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

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

Employees Covered by Benefit Terms – At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	268
Active Employees	516
Total	784

B. Total OPEB Liability

The District's total OPEB liability of \$51,507,503 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.65 percent
Salary Increases	2.40 percent, average, including inflation
Discount Rate	3.65 percent
Healthcare Cost Trend Rates	Initial rate of 6.4% decreasing to an ultimate rate of 3.8% over 55 years
Retirees' Share of Benefit-Related Costs	Varies depending on contract

(XIII.) (Continued)

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

Mortality rates were based on the Mortality Improvement Scale MP-2021 ultimate scale.

C. Changes in the Total OPEB Liability

Balance at June 30, 2022	<u>\$ 51,761,081</u>
<u>Changes for the Year -</u>	
Service cost	\$ 2,273,172
Interest	1,881,029
Effect of demographic gains or losses	(5,742,739)
Changes in assumptions or other inputs	3,146,375
Benefit payments	<u>(1,811,415)</u>
Net Changes	<u>\$ (253,578)</u>
Balance at June 30, 2023	<u>\$ 51,507,503</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.54 percent in 2022 to 3.65 percent in 2023. Overall membership decreased from 842 to 784.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65 percent) or 1-percentage-point higher (4.65 percent) than the current discount rate:

	1% Decrease	Discount	1% Increase
	<u>(2.65%)</u>	<u>(3.65%)</u>	<u>(4.65%)</u>
Total OPEB Liability	\$ 57,460,369	\$ 51,507,503	\$ 46,242,092

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.4 percent decreasing to 4.8 percent) or 1-percentage-point higher (7.4 percent decreasing to 6.8 percent) than the current healthcare cost trend rate:

	1% Decrease	Healthcare	1% Increase
	<u>(5.4%</u>	Cost Trend Rates	<u>(7.4%</u>
	<u>Decreasing</u>	<u>(6.4%</u>	<u>(7.4%</u>
	<u>to 4.8%)</u>	<u>Decreasing</u>	<u>Decreasing</u>
		<u>to 5.8%)</u>	<u>to 6.8%)</u>
Total OPEB Liability	\$ 44,603,166	\$ 51,507,503	\$ 59,933,985

(XIII.) (Continued)

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

For the year ended June 30, 2023, the District recognized OPEB expense of \$2,243,256. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 3,187,592	\$ (12,469,658)
Changes of assumptions	9,868,984	(13,058,136)
Total	<u>\$ 13,056,576</u>	<u>\$ (25,527,794)</u>

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

<u>Year</u>	
2024	\$ (1,910,945)
2025	(1,910,945)
2026	(1,910,945)
2027	(1,910,945)
2028	(1,910,945)
Thereafter	(2,916,493)
Total	<u>\$ (12,471,218)</u>

XIV. Risk Management

A. General Information

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

(XIV.) (Continued)

B. Workers' Compensation

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

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

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

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2023, the Victor Central School District incurred premiums or contribution expenditures totaling \$289,280.

The Plan is audited on an annual basis and is available at the BOCES administrative offices. The most recent audit available for the year ended June 30, 2022 revealed that the Plan is fully funded.

C. Unemployment

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The District has established a self-insurance fund to pay these claims. The claim and judgment expenditures of this program for the 2022-23 fiscal year totaled \$2,541. The balance of the fund at June 30, 2023 was \$373,009 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2023, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

XV. Commitments and Contingencies

A. Litigation

A complaint has been filed against the District for which the financial outcome, if any, cannot be determined.

B. Grants

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

XVI. Tax Abatement

The County of Ontario IDA, and the District enter into various property tax abatement programs for the purpose of Economic Development. As a result, the District property tax revenue was reduced \$4,351,144. The District received payment in lieu of tax (PILOT) payment totaling \$3,201,355 to help offset the property tax reduction.

XVII. Subsequent Event

The District issued a Bus Bond Anticipation Note in the amount of \$2,737,769 on September 14, 2023 with an interest rate of 4.25%

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Changes in District's Total OPEB Liability and Related Ratio
For The Year Ended June 30, 2023

	TOTAL OPEB LIABILITY					
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 2,273,172	\$ 3,454,029	\$ 3,228,530	\$ 2,502,775	\$ 2,913,364	\$ 2,731,796
Interest	1,881,029	1,318,350	1,469,566	1,888,114	1,575,605	1,477,166
Changes in benefit terms	-	-	-	-	3,274,391	-
Effect of demographic gains or losses	(5,742,739)	-	(10,869,534)	-	-	-
Differences between expected and actual experiences	-	-	-	-	5,380,598	296,954
Changes of assumptions or other inputs	3,146,375	(9,755,512)	2,149,048	8,946,612	(9,971,503)	-
Benefit payments	<u>(1,811,415)</u>	<u>(1,664,056)</u>	<u>(1,664,846)</u>	<u>(1,358,958)</u>	<u>(1,314,811)</u>	<u>(1,496,311)</u>
Net Change in Total OPEB Liability	\$ (253,578)	\$ (6,647,189)	\$ (5,687,236)	\$ 11,978,543	\$ 1,857,644	\$ 3,009,605
Total OPEB Liability - Beginning	\$ 51,761,081	\$ 58,408,270	\$ 64,095,506	\$ 52,116,963	\$ 50,259,319	\$ 47,249,714
Total OPEB Liability - Ending	<u>\$ 51,507,503</u>	<u>\$ 51,761,081</u>	<u>\$ 58,408,270</u>	<u>\$ 64,095,506</u>	<u>\$ 52,116,963</u>	<u>\$ 50,259,319</u>
 Covered Employee Payroll	 \$ 28,197,936	 \$ 27,760,795	 \$ 27,760,795	 \$ 22,994,408	 \$ 22,994,408	 \$ 25,948,333
 Total OPEB Liability as a Percentage of Covered Employee Payroll	 182.66%	 186.45%	 210.40%	 278.74%	 226.65%	 193.69%

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

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of the District's Proportionate Share of the Net Pension Liability
For The Year Ended June 30, 2023

NYSERS Pension Plan									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.0261%	0.0238%	0.0234%	0.0234%	0.0212%	0.0216%	0.0214%	0.0223%	0.02196%
Proportionate share of the net pension liability (assets)	\$ 5,596,671	\$ (1,943,376)	\$ 23,349	\$ 6,200,188	\$ 1,500,379	\$ 696,989	\$ 2,012,546	\$ 3,572,328	\$ 741,697
Covered-employee payroll	\$ 8,294,590	\$ 7,605,939	\$ 7,793,996	\$ 7,153,767	\$ 6,601,450	\$ 6,416,905	\$ 6,159,037	\$ 7,009,341	\$ 6,061,577
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	67.474%	-25.551%	0.300%	86.670%	22.728%	10.862%	32.676%	50.965%	12.236%
Plan fiduciary net position as a percentage of the total pension liability	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%
NYSTRS Pension Plan									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.1705%	0.1724%	0.1691%	0.1665%	0.1637%	0.1628%	0.1606%	0.1587%	0.15545%
Proportionate share of the net pension liability (assets)	\$ 3,272,372	\$ (29,876,478)	\$ 4,673,728	\$ (2,708,924)	\$ (2,959,590)	\$ (1,237,520)	\$ 1,719,664	\$ (16,480,448)	\$ 17,315,906
Covered-employee payroll	\$ 32,877,492	\$ 30,975,956	\$ 29,374,320	\$ 28,420,843	\$ 27,630,514	\$ 26,623,688	\$ 25,741,349	\$ 24,697,342	\$ 23,810,551
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	9.953%	-96.451%	15.911%	-9.531%	-10.711%	-4.648%	6.681%	-66.730%	72.724%
Plan fiduciary net position as a percentage of the total pension liability	98.60%	113.20%	97.80%	102.20%	101.53%	100.66%	99.01%	110.46%	111.48%

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

(See Independent Auditors' Report)

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of District Contributions
For The Year Ended June 30, 2023

NYSERS Pension Plan									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 892,690	\$ 1,125,835	\$ 1,039,856	\$ 962,095	\$ 915,938	\$ 927,484	\$ 923,767	\$ 1,092,738	\$ 1,127,920
Contributions in relation to the contractually required contribution	<u>(892,690)</u>	<u>(1,125,835)</u>	<u>(1,039,856)</u>	<u>(962,095)</u>	<u>(915,938)</u>	<u>(927,484)</u>	<u>(923,767)</u>	<u>(1,092,738)</u>	<u>(1,127,920)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 8,294,590	\$ 7,605,939	\$ 7,793,996	\$ 7,153,767	\$ 6,601,450	\$ 6,416,905	\$ 6,159,037	\$ 7,009,341	\$ 6,061,577
Contributions as a percentage of covered-employee payroll	10.76%	14.80%	13.34%	13.45%	13.87%	14.45%	15.00%	15.59%	18.61%

NYSTRS Pension Plan									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 3,677,708	\$ 3,269,878	\$ 3,008,768	\$ 2,708,924	\$ 3,144,786	\$ 2,787,779	\$ 3,217,121	\$ 3,484,308	\$ 4,376,271
Contributions in relation to the contractually required contribution	<u>(3,677,708)</u>	<u>(3,269,878)</u>	<u>(3,008,768)</u>	<u>(2,708,924)</u>	<u>(3,144,786)</u>	<u>(2,787,779)</u>	<u>(3,217,121)</u>	<u>(3,484,308)</u>	<u>(4,376,271)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 32,877,492	\$ 30,975,956	\$ 29,374,320	\$ 28,420,843	\$ 27,630,514	\$ 26,623,688	\$ 25,741,349	\$ 24,697,342	\$ 23,810,151
Contributions as a percentage of covered-employee payroll	11.19%	10.56%	10.24%	9.53%	11.38%	10.47%	12.50%	14.11%	18.38%

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

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
For The Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Current Year's Revenues</u>	<u>Over (Under) Revised Budget</u>
REVENUES				
Local Sources -				
Real property taxes	\$ 55,045,566	\$ 52,590,290	\$ 52,555,468	\$ (34,822)
Real property tax items	2,706,480	5,161,756	5,709,936	548,180
Non-property taxes	77,000	77,000	73,000	(4,000)
Charges for services	20,000	20,000	224,908	204,908
Use of money and property	95,000	95,000	1,564,478	1,469,478
Sale of property and compensation for loss	-	-	237,253	237,253
Miscellaneous	155,000	155,000	1,079,052	924,052
Interfund revenues	-	-	17,670	17,670
State Sources -				
Basic formula	27,098,744	19,869,612	20,945,258	1,075,646
Lottery aid	-	7,229,132	7,229,133	1
BOCES	2,476,716	2,476,716	3,276,568	799,852
Textbooks	258,980	258,980	209,914	(49,066)
All Other Aid -				
Computer software	133,243	133,243	130,673	(2,570)
Library loan	26,750	26,750	26,468	(282)
Other aid	-	-	11,793	11,793
Federal Sources	<u>75,000</u>	<u>75,000</u>	<u>185,578</u>	<u>110,578</u>
TOTAL REVENUES	<u>\$ 88,168,479</u>	<u>\$ 88,168,479</u>	<u>\$ 93,477,150</u>	<u>\$ 5,308,671</u>
Appropriated reserves	<u>\$ 150,000</u>	<u>\$ 575,000</u>		
Appropriated fund balance	<u>\$ 880,000</u>	<u>\$ 880,000</u>		
Prior year encumbrances	<u>\$ 442,382</u>	<u>\$ 442,382</u>		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u><u>\$ 89,640,861</u></u>	<u><u>\$ 90,065,861</u></u>		

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
For The Year Ended June 30, 2023

	<u>Original</u>	<u>Amended</u>	<u>Current</u>		<u>Unencumbered</u>
	<u>Budget</u>	<u>Budget</u>	<u>Year's</u>	<u>Encumbrances</u>	<u>Balances</u>
EXPENDITURES			<u>Expenditures</u>		
General Support -					
Board of education	\$ 66,301	\$ 86,433	\$ 82,698	\$ 355	\$ 3,380
Central administration	268,799	277,986	277,367	-	619
Finance	588,694	578,366	468,282	13,488	96,596
Staff	865,367	949,819	799,638	5,859	144,322
Central services	5,682,812	6,085,968	5,371,365	406,933	307,670
Special items	1,117,727	1,358,304	1,332,350	-	25,954
Instructional -					
Instruction, administration and improvement	2,747,047	2,742,813	2,705,989	14,451	22,373
Teaching - regular school	23,195,208	23,439,089	22,976,341	56,950	405,798
Programs for children with handicapping conditions	11,621,002	11,073,730	9,272,604	215,306	1,585,820
Occupational education	681,928	802,571	802,571	-	-
Teaching - special schools	39,413	92,686	73,383	141	19,162
Instructional media	2,723,336	3,426,794	2,776,071	584,300	66,423
Pupil services	5,402,550	5,594,781	5,165,563	26,504	402,714
Pupil Transportation	3,209,121	3,953,220	3,907,955	31,707	13,558
Community Services	-	35,362	35,362	-	-
Employee Benefits	24,342,604	20,915,023	20,520,395	-	394,628
Debt service - principal	5,400,059	5,242,633	5,232,633	-	10,000
Debt service - interest	1,503,893	2,776,849	2,773,517	-	3,332
TOTAL EXPENDITURES	\$ 89,455,861	\$ 89,432,427	\$ 84,574,084	\$ 1,355,994	\$ 3,502,349
Other Uses -					
Transfers - out	\$ 185,000	\$ 633,434	\$ 633,434	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 89,640,861	\$ 90,065,861	\$ 85,207,518	\$ 1,355,994	\$ 3,502,349
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 8,269,632		
FUND BALANCE, BEGINNING OF YEAR	22,119,604	22,119,604	22,119,604		
FUND BALANCE, END OF YEAR	\$ 22,119,604	\$ 22,119,604	\$ 30,389,236		

Note to Required Supplementary Information:

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

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Change From Adopted Budget To Final Budget
And The Real Property Tax Limit
For The Year Ended June 30, 2023

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:

Adopted budget	\$ 89,198,479
Prior year's encumbrances	<u>442,382</u>
Original Budget	\$ 89,640,861
Budget revisions -	
Building Purchase	<u>425,000</u>
FINAL BUDGET	<u><u>\$ 90,065,861</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2023-24 voter approved expenditure budget	\$ 98,924,377
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Unrestricted fund balance:

Assigned fund balance	\$ 1,355,994
Unassigned fund balance	<u>3,956,975</u>
Total Unrestricted fund balance	<u>\$ 5,312,969</u>

Less adjustments:

Appropriated fund balance	\$ -
Encumbrances included in assigned fund balance	<u>1,355,994</u>
Total adjustments	<u>\$ 1,355,994</u>

General fund fund balance subject to Section 1318 of

Real Property Tax Law	<u>3,956,975</u>
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ACTUAL PERCENTAGE	<u><u>4.00%</u></u>
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Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
CAPITAL PROJECTS FUND
Schedule of Project Expenditures
For The Year Ended June 30, 2023

<u>Project Title</u>	<u>Original Appropriation</u>	<u>Revised Appropriation</u>	<u>Expenditures</u>			<u>Unexpended Balance</u>	<u>Methods of Financing</u>			<u>Fund Balance</u>
			<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>		<u>Obligations</u>	<u>Local Sources</u>	<u>Total</u>	
Bus Purchases 2019-20	\$ 879,000	\$ 878,844	\$ 878,844	\$ -	\$ 878,844	\$ -	\$ 796,451	\$ -	\$ 796,451	\$ (82,393)
Bus Purchases 2020-21	865,000	859,817	859,817	-	859,817	-	343,866	-	343,866	(515,951)
Bus Purchase 2021-22	977,036	829,882	829,882	-	829,882	-	173,000	-	173,000	(656,882)
Bus Purchase 2022-23	1,052,000	1,052,000	-	233,691	233,691	818,309	-	-	-	(233,691)
Building Purchase	425,000	425,000	-	425,000	425,000	-	-	425,000	425,000	-
Campus Improvement 2019	29,287,427	29,287,427	22,628,427	5,659,598	28,288,025	999,402	26,787,427	2,500,000	29,287,427	999,402
Leases	229,109	229,109	-	229,109	229,109	-	229,109	-	229,109	-
TOTAL	\$ 33,714,572	\$ 33,562,079	\$ 25,196,970	\$ 6,547,398	\$ 31,744,368	\$ 1,817,711	\$ 28,329,853	\$ 2,925,000	\$ 31,254,853	\$ (489,515)

(See Independent Auditors' Report)

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2023

	<u>Special Revenue Fund</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>School Lunch Fund</u>	<u>Debt Service Fund</u>	
ASSETS			
Cash and cash equivalents	\$ 1,064,980	\$ 2,731,617	\$ 3,796,597
Receivables	52,969	-	52,969
Inventories	52,362	-	52,362
Due from other funds	-	11,367	11,367
TOTAL ASSETS	<u>\$ 1,170,311</u>	<u>\$ 2,742,984</u>	<u>\$ 3,913,295</u>
LIABILITIES AND FUND BALANCES			
<u>Liabilities</u> -			
Accounts payable	\$ 100	\$ -	\$ 100
Accrued liabilities	15,716	-	15,716
Due to other funds	48,131	-	48,131
Due to other governments	632	-	632
Unearned revenue	146,360	-	146,360
TOTAL LIABILITIES	<u>\$ 210,939</u>	<u>\$ -</u>	<u>\$ 210,939</u>
<u>Fund Balances</u> -			
Nonspendable	\$ 52,362	\$ -	\$ 52,362
Restricted	-	2,742,984	2,742,984
Assigned	907,010	-	907,010
TOTAL FUND BALANCE	<u>\$ 959,372</u>	<u>\$ 2,742,984</u>	<u>\$ 3,702,356</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,170,311</u>	<u>\$ 2,742,984</u>	<u>\$ 3,913,295</u>

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended June 30, 2023

	Special Revenue Fund		Total Nonmajor Governmental Funds
	School Lunch Fund	Debt Service Fund	
REVENUES			
Use of money and property	\$ 4,632	\$ 59,694	\$ 64,326
Miscellaneous	2,924	-	2,924
State sources	23,559	-	23,559
Federal sources	976,607	-	976,607
Sales	949,978	-	949,978
TOTAL REVENUES	\$ 1,957,700	\$ 59,694	\$ 2,017,394
EXPENDITURES			
General support	\$ -	\$ 323,875	\$ 323,875
Employee benefits	313,166	-	313,166
Debt service - principal	-	2,435,000	2,435,000
Cost of sales	966,735	-	966,735
Other expenses	656,543	-	656,543
TOTAL EXPENDITURES	\$ 1,936,444	\$ 2,758,875	\$ 4,695,319
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 21,256	\$ (2,699,181)	\$ (2,677,925)
OTHER FINANCING SOURCES (USES)			
Premium on obligations issued	\$ -	\$ 3,180,525	\$ 3,180,525
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 3,180,525	\$ 3,180,525
NET CHANGE IN FUND BALANCE	\$ 21,256	\$ 481,344	\$ 502,600
FUND BALANCE, BEGINNING OF YEAR	938,116	2,261,640	3,199,756
FUND BALANCE, END OF YEAR	\$ 959,372	\$ 2,742,984	\$ 3,702,356

(See Independent Auditors' Report)

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Net Investment in Capital Assets/ Right to use Assets
For The Year Ended June 30, 2023

Capital assets/ Right to use Assets, net		\$ 121,708,391
Add:		
Unspent bond proceeds	<u>\$ 999,402</u>	999,402
Deduct:		
Bond payable	\$ 46,505,000	
Capital leases	213,676	
Energy performance contract	3,009,659	
Unamortized bond premium	5,049,698	
Retainage Payable	57,414	
Assets purchased with short-term financing	1,488,917	
Other debt related to capital assets	<u>1,675,291</u>	
		<u>57,999,655</u>
Net Investment in Capital Assets/ Right to use Assets		<u><u>\$ 64,708,138</u></u>

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2023

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Lining</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>			
<u>Passed Through NYS Education Department -</u>			
<u>Special Education Cluster IDEA -</u>			
Special Education - Grants to States (IDEA, Part B)	84.027	0032-23-0673	\$ 907,252
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-23-0673	22,114
ARP - Special Education - Grants to States (IDEA, Part B)-COVID-19	84.027X	5532-23-0673	180,613
ARP - Special Education - Preschool Grants (IDEA Preschool)-COVID-19	84.173X	5533-23-0673	11,591
<i>Total Special Education Cluster IDEA</i>			<u>\$ 1,121,570</u>
<u>Education Stabilization Fund -</u>			
CRRSA - ESSER 2-COVID-19	84.425D	5891-21-2215	\$ 147,887
ARP - ESSER 3-COVID-19	84.425U	5880-21-2215	471,368
ARP - UPK-COVID-19	84.425U	5875-23-0008	385,000
ARP - SLR Learning Loss-COVID-19	84.425U	5884-21-2215	91,288
ARP - Afterschool-COVID-19	84.425U	5883-21-2215	1,746
ARP - Homeless-COVID-19	84.425W	5218-21-2215	6,804
<i>Total Education Stabilization Fund</i>			<u>\$ 1,104,093</u>
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-22-2215	37,349
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-23-2215	16,841
Title IIIA - Immigrant Education	84.365	0293-23-2215	15,892
Title IVA - Student Support and Academic Enrichment Grants	84.424	0204-23-2215	23,487
Title I - Grants to Local Educational Agencies	84.010	0021-22-2215	565
Title I - Grants to Local Educational Agencies	84.010	0021-23-2215	388,562
Total U.S. Department of Education			<u>\$ 2,708,359</u>
<u>U.S. Department of Agriculture:</u>			
<u>Passed Through NYS Education Department -</u>			
<u>Child Nutrition Cluster -</u>			
National School Lunch Program	10.555	26170106	\$ 567,870
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	26170106	174,872
Supply Chain Assistance	10.555	26170106	129,712
National School Breakfast Program	10.553	26170106	101,013
<i>Total Child Nutrition Cluster</i>			<u>\$ 973,467</u>
Food Service Equipment Assistance Grant	10.579	0051-19-0069	35,035
Pandemic EBT Administrative Costs	10.649	26170106	3,140
Total U.S. Department of Agriculture			<u>\$ 1,011,642</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,720,001</u>



BUSINESS
ADVISORS
AND CPAS

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

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Victor Central School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 13, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
September 13, 2023

VICTOR CENTRAL SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2023



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

September 13, 2023

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

In planning and performing our audit of the financial statements of Victor Central School District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Victor Central School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Victor Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Victor Central School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated September 13, 2023 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control, or result in other operating efficiencies. Our comments are summarized as follows:

Prior Year Deficiency Pending Corrective Action:

School Lunch Program –

During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2023 totaled \$907,010. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7CFR Part 210.14 in the amount of \$378,439.

We recommend the District continue to develop the corrective action necessary for compliance with the Federal Regulation.

Current Year Deficiency in Internal Control:

Claims Auditor –

During the course of our examination, we noted a warrant report that was not signed by the Claims Auditor indicating review and approval of disbursements in the warrant.

We recommend that during review the Claims Auditor acknowledges approval of disbursements by signing the warrant or check stub associated with each disbursement reviewed.

Prior Year Recommendation:

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

1. The District has developed a procedure to ensure an administrative review and authorization of separation payments.

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We believe that the implementation of these recommendations will provide Victor Central School District with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

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

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
September 13, 2023

Victor Central School District
Internal Audit
Auditors' Findings and Evaluation for 2022-2023

<u>Auditors Findings</u>	<u>Recommendation</u>	<u>Management Response</u>	<u>Person Responsible & Complete Date</u>
During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2023 totaled \$907,010. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7CFR Part 210.14 in the amount of \$378,439.	We recommend the District continue to develop the corrective action necessary for compliance with the Federal Regulation.	The Food Service Program is getting closer to finalizing the rebranding of their program with will create themed cafeterias. Once rebranded, we will be better prepared to purchase new cafeteria tables and seats, update equipment, and add signage to help promote the Food Service Program	Assistant Superintendent of Business Director of Food Service Effective 7/1/2023
During the course of our examination, we noted a warrant report that was not signed by the Claims Auditor indicating review and approval of disbursements in the warrant.	We recommend that during review the Claims Auditor acknowledges approval of disbursements by signing the warrant or check stub associated with each disbursement reviewed.	We believe this was due to turnover in the claims auditor position and the claims auditor having reconciling items at her departure, which led to the warrant not being signed. Going forward, the District will ensure that we close the loop with a departing claims auditor and ensure that the claims auditor signs the warrant before separating from the District.	Assistant Superintendent of Business Effective 7/1/2023



953 High Street, Victor, New York 14564 www.victorschools.org p 585.924.3252 f 585.742.7023

Derek Vallese, *Assistant Superintendent for Business*

To: Dr. Timothy Terranova, Superintendent of Schools
From: Derek Vallese, Assistant Superintendent for Business
Date: October 4, 2023
Topic: Acceptance of Maintenance Vehicle Bid

Dr. Terranova-

As part of Mr. Marshall's facilities budget, there is a budget line to support the replacement of his vehicles and mowers. This year, he is in need of purchasing a new truck that will be used for the salting of parking lots and sidewalks in the winter. We reached out to all car dealerships on the New York State contract and they were unable to provide a vehicle that conformed with the contract, so we were forced to issue a bid. The bid opening was Friday September 29th at 11:00 am in the Business Office.

Mr. Marshall distributed 13 packets, but only Auction Direct returned the packet. They offered two different trucks that met the needs of the District. After review by our grounds team and our bus mechanics, their recommendation was to accept the 2014 GMC over the 2015 Chevrolet. The details of the two

Year	Make	Model	Mileage	Price	Accept/Reject
2015	Cherolet	Silverado 1500 WT	61,071	\$19,958.95	Reject
2014	GMC	Sierra 1500 Base	58,787	\$21,951.95	Accept

My recommendation is to accept the bid for the GMC Sierra and reject the Bid for the Chevrolet Silverado.

Please let me know if you have any additional questions.

Best Regards

Derek Vallese



953 High Street, Victor, New York 14564 www.victorschools.org p 585.924.3252 f 585.742.7023

Derek Vallese, *Assistant Superintendent for Business*

To: Dr. Timothy Terranova, Superintendent of Schools
From: Derek Vallese, Assistant Superintendent for Business
Date: October 4, 2023
Topic: Acceptance of Bid for High Jump Pits

Dr. Terranova-

Under General Municipal Law, any commodities purchased in excess of \$20,000 requires a public bid. Our track teams are in need of new pads for pole vault and high jump for safety concerns. Duey had requested a quote from a vendor, and it came in at \$33,000, so we issued a bid. Duey distributed the bid packet to his vendors, and only one vendor returned the packet. The bids were due Friday September 29th at 11:30am. The results of the bid is as follows:

Vendor	Dollar Amount
MFAC, LLC dba M-F Athletic	\$33,000

Based on discussion with Duey Weimer, this is the vendor he worked with to build the specification, so he is confident that it meets the needs of the District, and protects our students when competing. My recommendation is to accept this bid so it can be manufactured and delivered in time for the track season.

Please let me know if you have any additional questions.

Best Regards

Derek Vallese

RESOLUTION AUTHORIZING PARTIAL SETTLEMENT OF VAPING LITIGATION

WHEREAS, in recent years the use and abuse of e-cigarettes and vaping devices increased dramatically among high school and middle school students, leading to significant risks of addiction and potentially life-threatening respiratory ailments; and

WHEREAS, students attending the Victor Central School District (the “School District”) have not been immune to this phenomenon with the School District observing students using e-cigarettes and vaping devices in school and on school grounds; and

WHEREAS, the use of e-cigarettes and vaping devices by students has caused the School District to incur costs in the form of staff time, disciplinary proceedings, and other costs, with the expectation that these costs will only increase unless and until student use of these devices decreases and stops; and

WHEREAS, the School District authorized the law firms of Ferrara Fiorenza PC, and the Frantz Law Group, APLC, to initiate litigation against Altria Group, Inc. and Philip Morris USA, Inc., Altria Client Services LLC, Altria Enterprises LLC, and Altria Group Distribution Company (collectively “Altria”) by board resolution relating to the production, marketing, sale, and distribution of e-cigarettes and vaping devices; and

WHEREAS, a tentative settlement has been reached with Defendant Altria whereby in return for discontinuing the litigation, the School District would receive certain cash payment; and

WHEREAS, the amount that the School District receives will be no less than \$20,276 ; and

WHEREAS, the Board of Education (the “Board”) has determined it is necessary, advantageous, desirable, and in the public interest and the best interests of the School District that it settle this litigation against Altria.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the School District, as follows:

1. The Board authorizes the partial settlement of the vaping lawsuit against defendant Altria.
2. A Settlement with the substantive terms contained herein is hereby approved in substantially the form reviewed by the Board and together with such minor modifications as are deemed necessary by the School District's attorneys and administrators to protect the best interests of the School District.
3. The Board President, Superintendent and their designee(s) are hereby authorized to finalize, sign and enter into the Settlement Agreement on behalf of the School District and take all actions and execute all documents necessary or appropriate to carry out the intent of this Resolution.
4. This Resolution shall take effect immediately.

Dated: _____

District Clerk

UPDATED VCS Field Trip Form

You have been requested to review the following:

Requestor's Email Address:	potenzag@victorschools.org
Requestor's First Name:	Gina
Requestor's Last Name:	Potenza
School:	HS
Course / Grade Level of Students::	Softball / 7-12
Short Description or Name of Field Trip:	Softball Spring Training- Ripkin Experience
Select the appropriate type of field trip:	Athletics
Have BOTH the District and Building calendars been checked for potential conflicts?:	Yes
Estimated number of Students::	14
Departure Date::	Apr 01, 2024
Place of Departure::	Players Homes
Type of Transportation::	Parent / Alternate Transportation Guardians
Departure Time::	6:00 AM
Destination (include EXACT address)::	Myrtle Beach, SC,
Time you plan to REACH your destination::	10:00 AM
Return Date::	Apr 05, 2024
Time you plan to LEAVE your destination::	10:00 AM
Estimated Round-Trip Mileage:	782

Return Time::	10:00 PM
Arrangements for meals (if necessary)::	NA
Preparation: How will the student be prepared for the trip as an instructional activity?:	Prior to the trip we will hold OTA's from January-March, tryouts and team practices prior to leaving.
On trip: What instructional activities will occur on the trip?:	Team bonding, leadership instruction, skill work, scrimmages, games and continued skill work.
Upon Return: What activities will occur to enrich the experience and determine if the objectives were accomplished?:	This trip will allow us to better understand how we work as group. We will take all game time scenarios back with us to focus on specific skills and apply them to skill performance and game understanding. This will better prepare us for our regular season games.
What instructional provisions have been made to help participants keep up with other classes that they will miss?:	They will not miss any classes as the trip takes place over spring break. We will have scheduled time for players to work on their academic responsibilities.
What specific instructional plans have been made for any student missing the field trip?:	NA
Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the time period of this field trip.:	NA
Do you have any supporting documents such as an itinerary?:	Yes
Estimated Number of Chaperones (including teachers/staff/parents)::	3 coaches, some parents as spectators
Special arrangements, instructions, or comments::	None at this time- Will include with itinerary once completed. Still gathering more information from the Ripkin Team.
Will you be requesting this trip again next year?:	Maybe
School and/or District Funding Requested?:	No

If fundraising is involved, please describe::	NA
Out of Pocket Cost to Student (if any)::	\$280
Cost to Chaperone (if any)::	NA- Paid by Boosters
Cost Breakdown per Student - Event Fee::	\$89 per day
Cost Breakdown per Student - Meals::	NA
Cost Breakdown per Student - Travel::	NA
Cost Breakdown per Student - Other::	NA
Cost Breakdown per Student TOTAL::	\$280
Email Address:	potenzag@victorschools.org
Is this an overnight trip?:	Yes
Please select the correct Nurse for your building.:	HS, Kim Spitzer

Approval history

In progress

Approved by siestob@victorschools.org
 Approved by weimerd@victorschools.org
 Approved by clinkk@victorschools.org

[Approve](#)

[Decline](#)

[Comment](#)

Use of Service and Therapy Animals

The District complies with the American with Disabilities Act Amendments Act (ADA) in allowing the use of Service Animals for students, staff and visitors. The District is committed to allowing Service Animals as necessary to provide individuals with disabilities an equal opportunity to access the programs, services, and physical facilities of the District. As explained in more detail below, Service Animals are distinguished from emotional support, therapy, comfort, or companion animals. This policy explains the specific requirements applicable to an individual's use of a Service Animal on District property. The District reserves the right to amend this policy as circumstances require.

Additionally, the District recognizes the importance of therapy dogs, as defined below, and permits the use of therapy dogs on school grounds subject to the conditions of this policy. The use of therapy dogs can have many benefits including reduced anxiety and increased mental stimulation, as well as decreased depression, feelings of isolation, and boredom.

Service Animals

Under the ADA, a service animal is defined as any dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. The ADA Amendments Act excludes from this definition any animal that is not a dog.

The work or tasks performed by a service animal must be directly related to the individual's disability. Animals whose primary function is to provide crime deterrence and/or emotional support, comfort, or companionship are not considered to be Service Animals under the ADA Amendments Act. Psychiatric service animals that have been trained to take a specific action e.g., to help avoid an anxiety attack or to reduce its effects, however, may qualify as a service animal.

The "Handler" is the individual who is responsible for caring for and supervising the service animal, which includes toileting, feeding, grooming, and veterinary care. The District is not obligated to supervise or otherwise care for a service animal. In situations in which the individual with a disability is unable to act as the service animal's Handler, the individual with the disability must provide a Handler for the service animal on District property.

The District generally allows Service Animals on District property and in District facilities when the animal is accompanied by an individual with a disability who indicates the Service Animal is trained to provide, and does provide, a specific service to them that is directly related to their disability.

In order to use a service dog in the District, a written request must be submitted to the Superintendent or his/her designee. A parent or guardian must make a written request for a student to be accompanied to school or a school function by a Service Animal at least 10 business days prior to the Service Animal accompanying the student.

The District may make two inquiries to determine whether an animal qualifies as a Service Animal, which includes:

1. Whether the animal is required because of a disability, and;
2. What work or task the animal has been trained to perform.

The District cannot require documentation regarding the animal's certification or training.

Handler Responsibilities

A Service Animal's Handler is solely responsible for the custody and care of the Service Animal and must meet the following requirements:

1. The District requires that a service animal be under the control of its handler at all times. The District requires that a service animal shall have a harness, leash, or other tether, unless either the handler is unable because of a disability to use a harness, leash, or the tether, or the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks, in which case the service animal must otherwise be under the handler's control (e.g., voice control, signals, or other effective means).
2. If an individual with disabilities cannot, for any reason, provide needed care or supervision of his or her service animal, the District requires that the animal be accompanied by a handler who is capable of providing the needed care and supervision of the service animal.
3. The Handler must abide by current city, county, and state ordinances, laws, and/or regulations pertaining to licensing, vaccination, and other requirements for animals. It is the individual's responsibility to know and understand these ordinances, laws, and regulations. The District has the right to require documentation of compliance with such ordinances, laws, and/or regulations, which may include a vaccination certificate. The District reserves the right to request documentation showing that the animal has been licensed.
4. The Handler is required to clean up after and properly dispose of the animal's waste in a safe and sanitary manner. The Handler must always carry sufficient equipment to clean up the animal's waste.
5. The Handler must abide by all equally applicable District policies that are unrelated to the individual's disability such as assuring that the animal does not unduly interfere with the routine activities of the District.
6. The District's personnel shall **not** be required to provide care or food for any Service Animal including, but not limited to, removing the animal during emergency evacuation for events such as a fire alarm.

Exclusion of a Service Animal

The District may exclude a Service Animal from the District if:

1. The animal poses a direct threat to the health or safety of others or causes substantial property damage to the property of others;
2. The animal's presence results in a fundamental alteration of a District program, service, or activity;
3. The animal is not house-broken;
4. The Handler does not comply with the Handler's responsibilities set forth above; or
5. The animal or its presence creates an unmanageable disturbance or interference with the District's operations.

The District will base such determinations upon the consideration of the behavior of the particular animal at issue, and not on speculation or fear about the harm or damages an animal may cause. Any removal of the animal will be done in accordance with District policy.

Disputes

Any person who disputes any decision or action by any employee or agent of the District relating to a service animal may contest that decision by submitting a written complaint to the Assistant Superintendent of Pupil Services. Any such complaint must be filed within thirty (30) days of the decision or action complained of. The Assistant Superintendent of Pupil Services shall investigate any such complaint, using means that he or she deems appropriate under the circumstances, and respond to such a complaint in writing within thirty (30) days unless a longer time is warranted for thorough investigation. If a longer time for response is warranted, the Assistant Superintendent of Pupil Services shall state in writing the extended time period required. Any person dissatisfied by a decision of the Assistant Superintendent of Pupil Services may make a written appeal to the Superintendent of Schools within thirty (30) days of when the Director of PPS transmits his or her written response by email or by U.S. Mail. The Superintendent shall render a decision affirming or reversing the determination of the Director of PPS within thirty (30) days, or the Superintendent may refer the challenge to a neutral adjudicator.

Any dispute related to the use of a service animal pursuant to a Student's IEP must comply with the impartial due process procedures as required by federal and state special education law and Board Policy.

The District will maintain a copy of any complaint under this policy presented to the Assistant Superintendent of Pupil Services for a period of six years after final resolution of such dispute.

Therapy Dogs

For purposes of this policy, a therapy dog is defined as a dog that has been trained, evaluated, and certified to work with a handler to provide affection and comfort to individuals in a variety of settings including schools. A handler is defined as an individual that has been trained, evaluated, and certified to work with a particular therapy dog. Therapy dogs are not covered by the same laws that protect service dogs.

Although there is no formal identification or certification for therapy dogs, the District requires that any therapy dog and accompanying handler permitted on school grounds to be certified by an American Kennel Club (AKC) recognized therapy dog organization such as Therapy Dogs International. Further, the therapy dog must not pose a health and safety risk to any individual on school grounds. In order to use a therapy dog in the District, a written request must be submitted to the Superintendent or his/her designee. The request must include the following:

- A) General information about the proposed use of the therapy dog including when and where;
- B) Personal information about the therapy dog and handler including name, address, and phone;
- C) Copies of the therapy dog's:
 - a. Current licensure from the local licensing authority;
 - b. Vaccination and immunization records from a licensed veterinarian;
- D) Copy of a certification from an AKC recognized therapy dog organization;
- E) Copy of an insurance policy that provides sufficient liability coverage for the work of the therapy dog and handler while on school grounds and names the District as an additional insured;
- F) Certification from the handler that, while on school grounds, the therapy dog will:
 - a. Be clean, well-groomed, and free of parasites, illness, or injury;
 - b. Remain under the handler's control through the use of a leash or other tether unless the use of a leash or other tether would interfere with the therapy dog's service;
 - c. Be supervised and accompanied by the handler;
 - d. Wear a therapy dog ID and/or a bandana;

- e. Not disrupt the educational process by excessive barking or any other behavior;
- f. Only go to locations that have been authorized by District administrators;
- g. Be fed, exercised, and cleaned-up after by the handler.

Additionally, handlers who are not employed by the District must comply with all requirements for volunteers in the District. Volunteers will work under the supervision of appropriate staff and are expected to comply with all District rules and regulations.

A new request must be submitted for each proposed use of a therapy dog. There must be one request for each dog. In no case will a request for the use of a therapy dog be valid for more than one school year.

The District reserves the right to deny a request for the use of a therapy dog for any reason. Once a request has been granted, the District reserves the right to exclude a therapy dog from school grounds for any reason including, but not limited to, the therapy dog:

- A) Presenting a direct and immediate threat to others;
- B) Not being under the handler's control;
- C) Interfering with the educational process;
- D) Going into a location in the district that has not been authorized by District administrators.

If any individual suffers an allergic reaction while in the presence of a therapy dog, the District will require the handler to move the therapy dog to a different location designated by a District administrator.

The handler of a therapy dog is solely responsible and liable for any damage to school property, or any injury caused by the therapy dog. Further, the District bears no financial responsibility for the required training, care, or feeding for the therapy dog.

Parents/Guardians will be notified prior to any therapy dog being permitted on school grounds.

Policy References:

Americans with Disabilities Act (ADA), 42 USC § 12101 et seq.

28CFR§§ 35.104 and 35.136

Civil Rights Law§§ 47, 47-a, and 47-b

Executive Law§296

Policy Cross References:

» 1501 – Animals on School Grounds

Adoption Date:

1000 – Community Relations

SUBJECT: FAMILY AND MEDICAL LEAVE ACT (FMLA)

The District allows eligible employees to take unpaid FMLA leave for up to 12 work weeks in a 12-month period as determined by the District. Employees are eligible if they have been employed by the District for at least 12 months and for at least 1,250 hours of service during the previous 12-month period.

The District must compute the time frame of the 12-month period for which FMLA leave is being requested.

The District uses a "rolling" 12-month period measured backward from the date of any FMLA leave usage to calculate the FMLA leave. In certain cases, FMLA leave may be taken on an intermittent or reduced schedule basis rather than all at once. The entitlement to leave for the birth or placement of a child expires at the end of the 12-month period beginning on the date of the birth or placement.

Eligible employees may be granted leave for one or more of the following reasons:

- a) The birth of a child and care for the child;
- b) Adoption of a child and care for the child;
- c) The placement of a child with the employee from foster care;
- d) To care for a spouse, minor child or parent who has a "serious health condition" as defined by the FMLA;
- e) To care for an adult child who is incapable of self-care due to a disability (regardless of date of the onset of disability) and has a serious health condition; or
- f) The employee's serious health condition prevents the employee from performing his or her job.

A serious health condition is defined as an illness, injury, impairment, or physical or mental condition that involves inpatient care or continuing treatment by a healthcare provider that renders the person incapacitated for more than three consecutive calendar days. An employee claiming a serious health condition must first visit a healthcare provider within seven days of the incapacity; the second visit must occur within 30 days of the incapacitating event. An employee claiming the need for continuous treatment under FMLA for a chronic serious health condition must visit a healthcare provider at least twice per year, and the condition must continue over an extended period of time. The condition may cause episodic rather than a continuing period of incapacity.

SUBJECT: FAMILY AND MEDICAL LEAVE ACT (FMLA) (Cont'd.)

Military Family Leave Entitlements

Military Caregiver Leave

An eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered servicemember with a serious injury or illness may take up to 26 weeks of leave during a single 12-month period to care for the servicemember.

Qualifying Exigency Leave

An "eligible" employee may take qualifying exigency leave when his or her spouse, son, daughter, or parent who is a member of the Armed Forces, National Guard, or Reserves is on covered active duty or has been notified of an impending call or order to covered active duty.

Concurrent (Substitute) Leave

Employees must use paid leave concurrently with periods of FMLA leave.

Special Provisions for Instructional Employees

An instructional employee's principal function is to teach and instruct students in a class, a small group, or an individual setting. Teaching assistants and aides who do not have instruction as the principal function of their job are not considered an instructional employee.

Intermittent Leave Taken by Instructional Employees

FMLA leave that is taken at the end of the school year and resumes at the beginning of the next school year is continuous leave. The period during summer vacation is not counted against an employee's FMLA leave entitlement; the employee will continue to receive any benefits that are customarily given over the summer break.

If an instructional employee requests intermittent leave or leave on a reduced schedule, and will be on that leave for more than 20% of the number of working days during that period, the District may:

- a) Require the employee to take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or
- b) Transfer the employee temporarily to an available alternative position for which the employee is qualified, which has equivalent pay and benefits, and which better accommodates recurring leave periods than the employee's regular position.

SUBJECT: FAMILY AND MEDICAL LEAVE ACT (FMLA) (Cont'd.)

Leave Taken by Instructional Employees Near the End of the Instructional Year

If the instructional employee begins leave more than five weeks before the end of the term, the District may require him or her to continue taking leave until the end of the term if the leave lasts more than three weeks and the employee would return during the three weeks before the end of the term.

If the instructional employee begins leave less than five weeks before the end of the term for any FMLA-related reasons except qualifying exigency, the District may require that the employee remain out for the rest of the term if the leave lasts more than two weeks and the employee would return to work during that two-week period at the end of the instructional term.

If the instructional employee begins taking leave during the three weeks before the end of the term for any FMLA-related reason except qualifying exigency, the District may require that the employee continue leave until the end of the term if the leave will last more than five working days.

Any additional time that is required by the District will not be charged against the employee as FMLA leave.

Benefits and Restoration

An employee is entitled to have group health insurance and benefits maintained while on leave. If an employee was paying all or part of the premium payments before leave, the employee will continue to pay his or her share during the leave period.

In most instances, an employee has a right to return to the same or an equivalent position following a leave. The Superintendent or designee may reassign an employee in accordance with any applicable collective bargaining agreement to a different grade level, building, or assignment consistent with the employee's certification and tenure area.

Employee Notice and Medical Certification

When leave is foreseeable, the employee must give at least 30 days' advance notice of when and how much leave he or she needs. When leave is not foreseeable, the employee must provide notice as soon as practicable.

The District may require an employee to submit certification from a healthcare provider to substantiate a leave request. If the certification is incomplete or insufficient, the District will identify in writing what information the employee must provide to correct the deficiency within seven days. If the employee fails to timely provide the requested information, the District may deny his or her FMLA leave request.

SUBJECT: FAMILY AND MEDICAL LEAVE ACT (FMLA) (Cont'd.)

The District may also request a second opinion regarding the employee's medical status from a healthcare provider of its choice at its expense, and a third opinion from a provider agreed upon by the District and the employee, to be paid for by the District.

Family and Medical Leave Act of 1993 (as amended), Public Law 103-3
National Defense Authorization Act of 2008, Public Law 110-181
10 USC Section 101(a)(13)
29 USC Sections 1630.1 and 2611-2654
29 CFR Part 825 and Part 1630
42 USC Section 12102
Health Insurance Portability and Accountability Act of 1996 (HIPAA), Public Law 104-191
45 CFR Parts 160 and 164

Refer also to Policy #6552 -- Military Leaves of Absence