

PITTSFORD CENTRAL SCHOOL DISTRICT
PITTSFORD, NEW YORK
BOARD OF EDUCATION MEETING
MONDAY, JANUARY 27, 2020
BOARD ROOM – BARKER ROAD MIDDLE SCHOOL

AGENDA

7:00 P.M.

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA (BOARD ACTION)
- IV. PRINCIPAL’S REPORT – Dr. Mark Balsamo – Park Road Elementary School
- V. APPROVAL OF MINUTES: January 13, 2020 (BOARD ACTION)
- VI. PUBLIC COMMENT
The Board of Education offers this time for those wishing to express public opinion. When addressing the Board, you will be asked to clearly state your name and address and limit your comment/s to approximately three minutes in order for the Board to accomplish the evening’s agenda.
- VII. BOARD OF EDUCATION REPORT
 - A. Monroe County School Boards Association Meeting Reports
 - 1. Board President’s – next meeting – 3/4/20
 - 2. Executive Committee – next meeting – 2/26/20
 - 3. Information Exchange Committee – next meeting – 2/12/20
 - 4. Labor Relations Committee – next meeting – 2/26/20
 - 5. Legislative Committee – next meeting – 2/5/20
 - 6. Steering Committee – next meeting – 1/29/20
 - 7. Communications Outreach Advisory Committee- next meeting-TBD
 - B. Other Meeting Reports
 - C. Dates to Remember
 - 1. 2/6/20 – Board Visit/Tour at Barker Road Middle School (7:00 am visit/7:30 am tour)
 - 2. 2/10/20 – Next Regularly Scheduled Meeting
 - 3. 2/26/20 – Board Retreat – 4:15-5:30 pm
- VIII. FINANCIAL REPORT – Darrin Kenney
 - A. Action Items:
 - 1. Acceptance of Treasurer’s Report – December 31, 2019 (BOARD ACTION)
 - 2. 2nd Quarterly Extraclassroom Activities Report (BOARD ACTION)
 - 3. Audit Reports Approval (BOARD ACTION)
 - 4. Internal Auditor Request for Proposal Acceptance (BOARD ACTION)
 - 5. Non-Resident Tuition Rates (BOARD ACTION)
 - 6. Bid Award (See Consent Agenda)
 - a. Textbook/Library Book Disposal
 - B. Discussion:
 - 1. Professional Services Contract Report
 - C. Other:
- IX. HUMAN RESOURCE REPORT – Mr. Leone
 - A. Action Items:
 - 1. Professional Staff Report (BOARD ACTION)
 - 2. Support Staff Report (BOARD ACTION)
 - B. Discussion:
 - C. Other:

- X. CURRICULUM REPORT – Mrs. Ward
 - A. Action Items:
 - B. Discussion:
 - 1. Digital Textbook Recommendation – 1st Reading
 - a. Discovery Textbook Science 6-8
 - C. Other:
- XI. SPECIAL EDUCATION REPORT – Ms. Woods
 - A. Action Items: (See Consent Agenda)
 - 1. Committee on Special Education: Amendments – Agreements No Meetings, Initial Eligibility Determination Meetings, Reevaluation/Annual Review, Reevaluation Reviews.
 - 2. Sub-Committee on Special Education: Amendments – Agreements No Meetings, Reevaluation Reviews, Requested Reviews.
 - 3. Committee on Preschool Special Education: Initial Eligibility Determination Meetings, Annual Review.
 - B. Discussion:
 - C. Other:
- XII. SUPERINTENDENT’S REPORT – Mr. Pero
 - A. Action Items:
 - 1. Call for Executive Session (BOARD ACTION)
 - 2. Field Trip Approval to Cleveland, OH (MHS) (BOARD ACTION)
 - 3. Field Trip Approval to N. Myrtle Beach, SC (SHS) (BOARD ACTION)
 - B. Discussion:
 - 1. Policy Recommendation – 1st Reading
 - a. #7130-Entitlement to Attend – Age and Residency
 - C. Other:
- XIII. CONSENT AGENDA (BOARD ACTION)
 - A. Bid Award
 - B. Committee on Special Education
 - C. Sub-Committee on Special Education
 - D. Committee on Preschool Special Education
- XIV. OLD BUSINESS
- XV. NEW BUSINESS
- XVI. PUBLIC COMMENT
- XVII. ADJOURNMENT/RECESS (BOARD ACTION)

Next regularly scheduled meeting: February 10, 2020



Mission: *The Pittsford Central School District community works collaboratively to inspire and prepare our students to be their best, do their best and make a difference in the lives of others.*

For school district information, visit our website at pittsfordschools.org

*For Board
Approval*

PITTSFORD CENTRAL SCHOOL DISTRICT

Board of Education Meeting

Monday, January 13, 2020

Barker Road Middle School

The REGULAR MEETING of the Pittsford Central School District Board of Education began at 7:00 p.m. in the Board Room, Barker Road Middle School on Monday, January 13, 2020.

BOARD MEMBERS PRESENT: A. Thomas, K. McCluski, T. Aroesty, V. Baum, I. Narotsky, R. Sanchez-Kazacos, P. Sullivan

LEADERSHIP TEAM PRESENT: M. Pero, J. Cimmerer, D. Kenney, M. Leone, P. Vaughan-Brogan, M. Ward, N. Wayman, E. Woods

OTHERS PRESENT: *The sign-in sheets in their entirety are duly made a part of these minutes and are kept in a supplemental file for this meeting.*

1. Mrs. Thomas called the meeting to order at 7:00 p.m. and asked everyone to stand for the Pledge of Allegiance.

2. Mrs. Thomas asked everyone for a moment of silence for the sudden passing of math teacher Jeremy Duntley.

3. Motion was made by Mrs. McCluski, seconded by Mr. Aroesty and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the agenda with the following change: a portion of the Superintendent's report will immediately follow the approval of the minutes.

**APPROVED:
AGENDA**

Vote: Unanimously carried

4. Motion was made by Mrs. Baum, seconded by Mrs. McCluski and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the minutes of its December 9, 2019, meeting.

**APPROVED:
MINUTES
12/09/19**

Vote: Carried by all except Mrs. Narotsky who abstained as she was not in attendance at the 12/9/19 meeting.

5. Superintendent's Report: Mr. Pero spoke on two significant events that have occurred recently. With the passing of Jeremy Duntley, he noted how amazing the staff was at Calkins Road MS (CRMS) to support each other, families and students, and how phenomenal the TIG (Trauma, Illness, Grief) Team was in working with the kids and staff. He said when talking with parents, they spoke on the life lessons and love of learning that Jeremy taught their children. Mr. Pero thanked Dr. Vaughan-Brogan, the TIG Team, CRMS staff & parents for their empathy and compassion.

Mr. Pero also noted that today was a tough day at Mendon HS. He gave praise to those involved with helping of the found note that said there was a bomb in the school. Emergency preparedness guidelines were followed and thankfully nothing was found. Updates were given throughout the day. During the event at an alternate location, Mr. Pero spoke with the kids and shared his gratitude for their responsiveness to the drill as well as answer their questions. He also took the opportunity to talk about how important safety is in our district and to share information if they knew anything. Mr. Pero said the students were patient, compassionate and took the drill seriously. He extended several compliments to COT, BOE, students, administrators, teachers and parents, and said he couldn't be prouder to be the Superintendent of this district.

6. Public comment: Mr. Cerbone PDTA president, noted how proud he is of the people he works with, especially in times of crisis. He said that it was the leadership from the top down that led us through the recent crises.

7. Board Reports: Mrs. Thomas read the MCSBA meeting dates as well as other dates to remember. Mr. Sullivan reported out on the Legislative committee meeting. Highlights were: the budget shortfall, considerable uncertainty on how education will fit into the governor's budget, adequate funding for safety & security measures, several new local representatives in the senate & assembly (will have to help them understand public education), NYSUT in transition, advocacy efforts moving forward, 2 day trip to Albany may be cancelled with the idea to focus time locally, encouraging BOE members to attend the legislative breakfast in Feb., asking former BOE members and parents to reach out to their legislators for meet & greets. Mrs. McCluski reported that the Communications Outreach committee (COAC) is focusing on 3 topics – mental health, transparency reports and the importance of the census. The next COAC meeting date has not yet been determined.

8. Motion was made by Mr. Aroesty, seconded by Mr. Sullivan and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education accepts the Treasurer's Report for the period ending November 30, 2019.

**ACCEPTED:
TREASURER'S
REPORT**

Vote: Unanimously carried

9. Motion was made by Mr. Sullivan, seconded by Mrs. McCluski and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education, upon the Superintendent's recommendation, approves the following Professional Staff Report:

**APPROVED:
PROFESSIONAL
STAFF REPORT**

Vote: Unanimously carried

A. Change of Status – Probationary to Tenure

Name: Emily Kecskemetý
Position: Park Road Elementary – Special Education
Tenure Area: Special Education
Probationary Period: 02/22/2016 – 02/21/2020
Certification: Initial

Name: Jillian Thomas
Position: Mendon High School - Business
Tenure Area: Business
Probationary Period: 01/30/2017 – 01/29/2020
Certification: Professional

B. Appointment – School Related Professional

Name: Minna Allison
Position: CSE Assigned Paraprofessional/CRMS
Type of Position: Full-time
Probationary Period: N/A
Salary: \$17,619.00
Effective Date: 12/16/2019

Name: Neveen Asaad
Position: CSE Assigned Paraprofessional/JRE
Type of Position: Full-time
Probationary Period: N/A
Salary: \$16,834.00
Effective Date: 01/13/2020

C. Resignations – Teacher

Todd Williams – see attached letter

D. Resignations – School Related Professional

Annette Scott – see attached letter

Jan Considine – see attached letter

E. Resignation for Retirement – School Related Professional – Correction of Retirement Date

First Name	Last Name	Location	Position	Yrs. In District	Retirement Date
Cynthia	Tyler	SHS	College Career/Center Coordinator	10	4/18/2020

10. Motion was made by Mr. Aroesty, seconded by Mrs. Sanchez-Kazacos and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education, upon the Superintendent's recommendation, approves the following Support Staff Report:

**APPROVED:
SUPPORT
STAFF REPORT**

Vote: Unanimously carried

CLERICAL

APPOINTMENTS	POSITION	BLDG	HOURS	DATE	SALARY
Susanne Reeder	Office Clerk III	SHS	37.5/wk.	12/11/2019	\$21,194.00
Julie Testani	Office Clerk IV	MCE	18.75/wk.	12/12/2019	\$10,037.00
Jennifer Shelton	Registrar	CRMS	37.5/wk.	01/09/2020	\$27,452.00
David Pompa	School Aide Sub			01/06/2020	\$11.80/HR.
Tashonta McCool	School Aide	CRMS	12.5/wk.	01/06/2020	\$11.80/HR.

TRANSPORTATION

RESIGNATIONS	POSITION	BLDG	LENGTH OF SVC	DATE
Lance Benjamin	Bus Driver	TMF	9 YRS.	01/06/2020
Gamaliel Ayala	Bus Driver	TMF	1 WK.	12/11/2019
Anthony Anderson	Bus Driver	TMF	1 YR.	12/21/2019

TRANSPORTATION

RETIREMENTS	POSITION	BLDG	HOURS	LENGTH OF SVC	DATE	SALARY
Kevin Cass	Bus Driver	TMF		11.3 YRS.	12/10/2019	
Volker Schmitt	Mechanic	TMF		17.7 YRS.	03/22/2020	

CUSTODIAL/MAINTENANCE

APPOINTMENTS	POSITION	BLDG	HOURS	DATE	SALARY
Edwin Parodi	Cleaner	TMF	30/wk.	12/16/2019	\$20,715.00
Michaela Ruggiero	Cleaner	MCE	40/wk.	01/13/2020	\$27,620.00

FOOD SERVICE

RESIGNATIONS	POSITION	BLDG	LENGTH OF SVC	DATE
David Braun	Food Service Sub	TMF	1.5 YRS.	01/03/2020

FOOD SERVICE

RETIREMENTS	POSITION	BLDG	LENGTH OF SVC	DATE
Sharon Cody	Food Service Worker	BRMS	32.6 YRS.	02/29/2020

11. Student Services Report: Dr. Vaughan-Brogan spoke on the Code of Conduct document which will be acted upon this evening under the Consent Agenda.

12. Chief Information Officer Report: Dr. Cimmerer presented the annual enrollment projections where he reviewed the following: secondary, elementary and full day kindergarten projections, birth rates, private school

59.

and PCSD enrollment trends, enrollment by ethnicity and race and the expected housing growth. Summary for the 2018-19 comparisons are as follows: 2018 total enrollment predictions for 2019 were 98.98% accurate, with 99% accuracy over the last 10 years and 95% accuracy over the past 5 years. Based on current projections, PCSD shows a gradual increase from 2019 to 2029.

Mr. Pero thanked Dr. Cimmerer and the data team for their work. He then spoke on the Mendon Center Attendance Boundary lines and elaborated on the challenge of the student population there. He noted that MCE may exceed room capacity as early as school year 2020-21, with projections showing continued growth, while Jefferson Rd. and Allen Creek Elementary have declining enrollment. Mr. Pero said that the enrollment projections necessitate a boundary study with the goal to balance attendance and capacity at our elementary schools. In order to address these challenges, Mr. Pero proposed a recommendation to the BOE, to approve a boundary study with the help from a formed committee, with the charge to move a portion of MCE boundaries to JRE/ACE. The final presentation/recommendation to the Board would be planned for the April 20th BOE meeting. After all questions were answered, the Board decided by a show of unanimous thumbs-up, to support the formation of a committee, the study of the attendance boundary lines, and the guiding principles that were presented this evening.

13. Special Education Report: Mrs. Woods noted that all items would be acted upon this evening under the Consent Agenda.

14. Motion was made by Mr. Sullivan, seconded by Mrs. Baum and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves calling an Executive Session for the purpose of discussing proposed, pending or current litigation, where no official business will be conducted. This session will take place immediately after the Regular Meeting.

**APPROVED:
EXECUTIVE
SESSION**

Vote: Unanimously carried

15. Motion was made by Mr. Sullivan, seconded by Mrs. McCluski and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves calling an Executive Session for the purpose of discussing the employment of a particular person, where no official business will be conducted. This session will take place immediately after the Regular Meeting.

**APPROVED:
EXECUTIVE
SESSION**

Vote: Unanimously carried

16. Superintendent's Report (cont.): Mr. Pero noted that in the near future a discussion will be brought before the BOE around field trips to decide what field trips would need Board approval and those that would not.

17. Motion was made by Mrs. Narotsky, seconded by Mrs. Baum and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the Sutherland HS baseball field trip to Myrtle Beach, SC from 4/03/20 to 4/10/20.

**APPROVED:
SHS BASEBALL
FIELD TRIP**

Vote: Unanimously carried

18. Mr. Pero noted the donation of \$5,000 from Lindsey Spencer for establishment of the Donald Spencer, Class of 1945 Memorial Scholarship.

19. Mr. Pero shared some considerations that everyone will need to be thoughtful of and acknowledge in the coming weeks as people are processing the passing of Jeremy and the bomb threat. He said that we need to be aware that people will be struggling for a while and they will need a little extra love, care, compassion and tolerance as well as different levels of support. He thanked everyone for their cooperation during this time.

20. Motion was made by Mrs. Narotsky, seconded by Mrs. Sanchez-Kazacos and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the following items per the Consent Agenda:

**APPROVED:
CONSENT
AGENDA**

Vote: Unanimously carried

Bid Awards:

BOCES Cooperative Multi Media AV Equipment	Various Vendors	\$21,447.86
BOCES Cooperative Printer/Copier Supplies	Various Vendors	\$9,615.38 (Estimated)

Code of Conduct Document.

Committee on Special Education: Amendments – Agreements No Meetings, Initial Eligibility Determination Meetings, Reevaluation Reviews, Requested Reviews, Requested Review – Transfer Student, Transfer Student – Agreement No Meeting.

Sub-Committee on Special Education: Amendments – Agreements No Meetings, Annual Review, Reevaluation Reviews, Requested Review.

Committee on Preschool Special Education: Initial Eligibility Determination Meetings, Reevaluation Reviews, Amendments – Agreements No Meetings, Annual Review.

Gift to the District: A donation of \$5,000 from Lindsey Spencer for establishment of the Donald Spencer, Class of 1945 Memorial Scholarship.

21. Public Comment: M. Rundberg, J. Ess, C. Rohrer, T. Manfredi-Hill spoke on HPV legislation and parental rights. Mr. Pero noted that he will be keeping a pulse on this and if he notices a shift in momentum, he would collaborate with the district. Mrs. Thomas also noted that Monroe County School Boards Assoc. is watching too.

22. Motion was made by Mr. Sullivan, seconded by Mrs. McCluski and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves recessing its Regular Meeting in order to enter into Executive Session at 8:24 p.m.

**APPROVED:
RECESS**

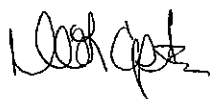
Vote: Unanimously carried

23. Motion was made by Mrs. Sanchez-Kazacos, seconded by Mrs. Thomas and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the adjournment of its Regular Meeting at 9:43 p.m.

**APPROVED:
ADJOURNMENT**

Vote: Unanimously carried

Respectfully submitted,



Deborah L. Carpenter
School District Clerk

PITTSFORD CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

December 31, 2019

The following reports have been prepared by the Assistant Director of Finance, Holly Evans, in accordance with the Uniform System of Accounts for School Districts as required by the New York State Department of Audit and Control. These reports represent the financial status of the District as of December 31, 2019.

GENERAL FUND

- The District received Excess Cost Aid of \$698,639 (see page 4).
- The District received Lottery Grant Aid of \$120,507 (see page 4).

SCHOOL LUNCH FUND

- The school lunch program had net operations of \$11,977 for the month of December (see page 6).

TRUST & AGENCY FUND

- Activity was normal for the month of December (see page 8).

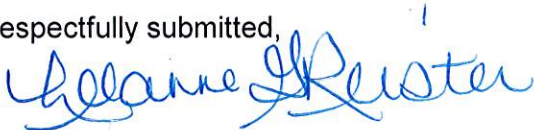
SPECIAL AID FUND

- Activity was normal for the month of December. The District received SED approval for Title III & Title IV (See page 11).

CAPITAL, DEBT AND RESERVE FUNDS

- Capital and Debt Service Funds have an unencumbered balance of \$4,326,597 (see page 13).
- Reserve fund balances total \$32,994,636 (see page 13).

Respectfully submitted,



Leeanne G. Reister
Director of Finance

PITTSFORD CENTRAL SCHOOLS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
December 31, 2019

GENERAL FUND

	11/30/2019 Balance	Receipts	Disbursements	12/31/2019 Balance
Cash in Banks - Checking	\$ 7,174,166.22	\$ 11,256,287.29	\$ 13,592,071.44	\$ 4,838,382.07
Money Market Account-Chase	388,901.24	148.53	-	389,049.77
Money Market Account- Key	333,272.74	49.50	100,000.00	233,322.24
Money Market Account- M & T	4,591,147.13	2,535.24	-	4,593,682.37
Money Market Account- CNB	81,903.02	2.87	-	81,905.89
Money Market Account- NYCLASS	20,038,948.69	26,370.51	-	20,065,319.20
Chase Purchasing Card	-	260,188.00	260,188.00	-
Investments (See Schedule)	42,089,199.56	23,013.93	10,023,500.00	32,088,713.49
	\$ 74,697,538.60	\$ 11,568,595.87	\$ 23,975,759.44	\$ 62,290,375.03

RESERVES

	11/30/2019 Balance	Receipts	Disbursements	12/31/2019 Balance
Unemployment Reserve (Checking)	\$ 364,749.87	\$ 46.36	-	\$ 364,796.23
Workers' Compensation Reserve	441,071.01	56.06	-	441,127.07
Reserve for Tax Certiorari (Checking)	1,091,454.20	138.72	-	1,091,592.92
Teachers Retirement Contribution	869,134.37	1,143.66	-	870,278.03
Employee Retirement Contribution	2,104,849.21	267.53	-	2,105,116.74
Reserve for Liability (Checking)	1,602,031.94	203.62	-	1,602,235.56
Insurance Reserve (Checking)	1,187,809.57	150.97	-	1,187,960.54
Capital Reserve	16,085,660.99	137,255.52	134,905.37	16,088,011.14
Bus Purchase Reserve	5,091,031.16	652.25	-	5,091,683.41
Employee Benefit Reserve	2,517,816.28	320.01	-	2,518,136.29
Instructional Technology Capital Reserve	2,407,744.86	306.02	-	2,408,050.88
	\$ 33,763,353.46	\$ 140,540.72	\$ 134,905.37	\$ 33,768,988.81

SCHOOL LUNCH FUND

	11/30/2019 Balance	Receipts	Disbursements	12/31/2019 Balance
Cash in Banks - Checking	\$ 359,520.95	\$ 163,625.16	\$ 158,493.50	\$ 364,652.61
Money Market Account-Chase	228,043.59	28.98	-	228,072.57
Money Market Account-NYCLASS	200,350.68	263.66	-	200,614.34
	\$ 787,915.22	\$ 163,917.80	\$ 158,493.50	\$ 793,339.52

CAPITAL FUND

	11/30/2019 Balance	Receipts	Disbursements	12/31/2019 Balance
Cash in Banks - Checking	\$ 24,880.35	\$ 234,918.35	\$ 61,545.57	\$ 198,253.13
Capital Reserve	2,448,055.72	-	136,253.33	2,311,802.39
Bus Purchase Reserve -Capital	40,799.75	-	-	40,799.75
	\$ 2,513,735.82	\$ 234,918.35	\$ 197,798.90	\$ 2,550,855.27

SPECIAL AID FUND

	11/30/2019 Balance	Receipts	Disbursements	12/31/2019 Balance
Cash in Banks - Checking	\$ 150,564.70	\$ 114,938.85	\$ 199,410.37	\$ 66,093.18
	\$ 150,564.70	\$ 114,938.85	\$ 199,410.37	\$ 66,093.18

PITTSFORD CENTRAL SCHOOLS

INVESTMENT SCHEDULES

As of December 31, 2019

GENERAL FUND

Date Purchased	Maturity Date	Bank of Deposit	Principal Amount	Interest Rate	Number of Days	Interest Income
12/7/2019	2/5/2020	CNB	2,064,661.55	1.42%	60	4,819.43
11/7/2019	1/6/2020	CNB	5,006,791.67	1.47%	60	12,098.60
12/12/2019	2/10/2020	CNB	15,017,260.27	1.40%	60	34,560.27
12/10/2019	1/9/2020	Chase	10,000,000.00	1.30%	30	10,684.93
			<u>32,088,713.49</u>			<u>62,163.23</u>

Our current interest rates are as follows:

JP Morgan Chase Checking	0.10% -0.25%
JP Morgan Chase Money Market	0.45%
Key Checking	0.15%
Key Money Market	0.15% -0.20%
Canandaigua National Bank Money Market	0.04%
M & T Money Market -General Fund	0.65%

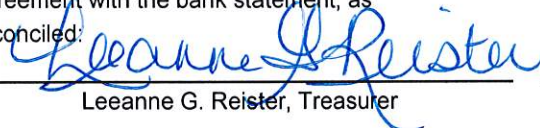
Many of our Chase money market accounts are bundled, but with separate account numbers to provide a higher rate of return.

PITTSFORD CENTRAL SCHOOLS
BANK RECONCILIATION FOR THE MONTH OF DECEMBER 2019
General Fund Accounts (Checking and Money Market)

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
30-Nov	BEGINNING BALANCE			<u>32,608,339.04</u>
	Receipts:			
	Taxes & Tax Items			
	Non Property Taxes			
	Local Revenues	350,653.28		
	State Aid (VLT Lottery Aid, SSBA Aid)	822,268.08		
	Transfer from CD	10,044,691.54		
	Federal Aid - Medicaid (Both Portions)	23,044.84		
	Interest	30,846.64		
	Transfer- FSA Checking (Re: 18-19 Surplus)	10,952.28		
	Net Transfers			
	Total Receipts:			<u>11,282,456.66</u>
	Disbursements:			
	EFT/Wire Transfers		2,247,089.67	
	Check #254789-255116		3,330,962.30	
	ACH #000649-ACH#000683		7,283.86	
	Payroll Funding		5,944,522.83	
	Transfer to Debt (Bond)		1,799,087.50	
	Transfer to P-Card		260,188.00	
	Net Transfers		100,000.00	
	Total Disbursements:			<u>(13,689,134.16)</u>
31-Dec	ENDING BALANCE	<u>\$ 11,282,456.66</u>	<u>\$ 13,689,134.16</u>	<u>30,201,661.54</u>

BANK RECONCILIATION

BALANCE PER BANK:	30,402,214.98
ADD:	
Outstanding Transfer from Trust & Agency	11,156.83
SUBTRACT:	
Outstanding Checks	(206,238.27)
Outstanding Transfer to Memorials & Scholarships	(2,650.00)
Outstanding Transfer to Special Aid	(2,822.00)
ADJUSTED BANK BALANCE	<u>30,201,661.54</u>
BALANCE PER BOOKS	<u>30,201,661.54</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:

 Leanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

 Deborah L. Carpenter, School District Clerk

PITTSFORD CENTRAL SCHOOLS

GENERAL FUND

Monthly Statement of Revenues
December 31, 2019

DESCRIPTION	BUDGETED REVENUES WITH ADJUSTMENTS	REV. REC'D 12/31/2019	REV. REC'D TO DATE	ESTIMATED TO 6/30	OVER/(UNDER) BUDGET
Real Property Taxes	103,141,036.00	-	92,221,287.68	103,141,036.00	-
Other Payments in Lieu of Taxes	91,930.00	-	93,708.67	93,708.67	1,779
STAR Tax Relief Program	-	-	-	-	-
Interest & Penalties	515.00	-	-	515.00	-
County Sales Tax	5,330,861.00	-	1,668,166.13	5,330,861.00	-
Textbook Charges	600.00	-	12.00	600.00	-
Tuition - Individuals	-	-	-	-	-
Other Student Charges	15,000.00	89.75	156.00	15,000.00	-
Admissions	13,450.00	1,536.00	7,910.00	13,450.00	-
Tuition - Other Districts	125,000.00	-	-	125,000.00	-
Health Services - Other Districts	215,000.00	-	-	215,000.00	-
Interest Earned on Investments	225,000.00	75,208.93	205,836.19	225,000.00	-
Rental of Real Property	80,000.00	5,156.41	19,699.91	80,000.00	-
Rental of Real Property, BOCES	-	-	-	-	-
Rental of Buses	2,000.00	-	3,482.57	3,482.57	1,483
Commissions	-	-	-	-	-
Forfeiture of Deposits	-	-	-	-	-
Sale of Scrap and Excess Materials	1,000.00	117.00	905.84	1,000.00	-
Sale of Instructional Materials - Textbooks	-	52.00	539.75	539.75	540
Sale of Equipment	100,000.00	-	32,647.50	100,000.00	-
Insurance Recoveries	40,000.00	-	7,048.09	40,000.00	-
Other Compensation for Loss	2,000.00	170.61	1,374.42	2,000.00	-
Refund for BOCES Aided Services	285,000.00	-	-	285,000.00	-
Refund of Prior Years Expense	90,000.00	-	170,785.75	170,785.75	80,786
Gifts and Donations	30,000.00	518.00	25,995.82	30,000.00	-
Unclassified Revenues	170,000.00	61,972.95	93,638.57	170,000.00	-
State Aid - General Operating/Foundation Aid	6,714,857.09	11,522.43	5,011,031.39	6,714,857.09	-
State Aid - Excess Cost	810,756.00	698,638.75	687,014.75	810,756.00	-
State Aid - Building Aid	6,594,136.00	-	-	6,594,136.00	-
State Aid - Lottery Aid	5,243,067.70	-	5,243,067.70	5,243,067.70	-
State Aid - Lottery Grant	441,860.21	120,507.33	441,860.21	441,860.21	-
State Aid - Commercial Gaming Grant	-	-	-	-	-
State Aid - BOCES	2,819,445.00	-	-	2,819,445.00	-
State Aid - Textbooks	358,645.00	-	92,445.00	358,645.00	-
State Aid - Software Aid	90,583.00	-	-	90,583.00	-
State Aid - Hardware Aid	95,198.00	-	-	95,198.00	-
State Aid - Library Mat. Aid	39,719.00	-	-	39,719.00	-
State Aid - Other Charter School CSBT	3,122.00	3,122.00	3,122.00	3,122.00	-
State Aid - Other FDK Conversion	478,396.00	-	-	478,396.00	-
State Aid - Other Urban Suburban	1,071,244.00	-	-	1,071,244.00	-
Medicaid Assistance	50,000.00	11,522.41	37,288.84	50,000.00	-
Interfund Transfers	-	-	-	-	-
Appropriated Fund Balance	1,300,000.00	-	-	1,300,000.00	-
Reserve for Encumbrances	1,972,753.53	-	-	1,972,753.53	-
Appropriated Reserve: Liability	114,353.00	-	-	114,353.00	-
Appropriated Reserve: Workers Compensation	20,000.00	-	-	20,000.00	-
Appropriated Reserve: EBALR	400,000.00	-	-	400,000.00	-
Appropriated Reserve: ERS	200,000.00	-	-	200,000.00	-
Appropriated Reserve: Unemployment Res	40,000.00	-	-	40,000.00	-
Appropriated Reserve: Bus Purchase Reserve	-	-	-	-	-
TOTALS:	\$ 138,816,527.53	\$ 990,134.57	\$ 106,069,024.78	\$ 138,901,114.27	\$ 84,586.74

PITTSFORD CENTRAL SCHOOLS

GENERAL FUND

Schedule of Appropriated Expenses December 31, 2019

	ORIGINAL APPROPRIATIONS	TRANSFERS AND ADJUSTMENTS	REVISED APPROPRIATIONS	EXPENDITURES TO DATE	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCES
School Operations						
Elementary Schools	18,785,800.00	174,892.10	18,960,692.10	6,841,188.22	10,759,277.43	1,360,226.45
Middle School	14,487,850.00	289,553.68	14,777,403.68	5,313,535.74	8,365,588.20	1,098,279.74
High School	20,253,891.00	329,978.01	20,583,869.01	7,690,076.95	10,957,219.13	1,936,572.93
Total School Operations	53,527,541.00	794,423.79	54,321,964.79	19,844,800.91	30,082,084.76	4,395,079.12
Central Student Programs & Services						
Special Education Office	553,941.00	69,211.82	623,152.82	202,744.47	160,707.14	259,701.21
Special Education Services	1,228,511.00	35,256.00	1,263,767.00	435,339.95	773,404.25	55,022.80
Out of District Spec. Ed Programs	6,313,232.00	271,154.52	6,584,386.52	2,919,667.35	3,201,713.36	463,005.81
Special Services	687,772.00	(18,216.20)	669,555.80	228,616.69	419,742.23	21,196.88
Summer Programs	26,000.00	433.00	26,433.00	12,000.00	12,000.00	2,433.00
Non Public Services	428,114.00	17,174.90	445,288.90	75,538.03	287,963.17	81,787.70
BOCES	450,355.00	(60,695.49)	389,659.51	221,592.05	123,007.95	45,059.51
Total Central Programs & Services	9,687,925.00	314,318.55	10,002,243.55	4,095,498.54	4,978,538.10	928,206.91
Instructional Services						
Curriculum & Instruction Services	754,251.00	17,063.69	771,314.69	380,241.80	292,371.30	98,701.59
Standards of Performance	501,720.00	45,115.88	546,835.88	187,023.82	291,953.98	67,858.08
Pupil Services Office	328,635.00	7,439.93	336,074.93	149,169.18	132,518.57	54,387.18
Instructional Technology Services	1,648,872.00	279,881.56	1,928,753.56	1,071,734.12	666,682.49	190,336.95
Professional Development Services	261,608.00	4,675.51	266,283.51	110,089.33	113,979.91	42,214.27
Data Team	420,585.00	2,621.11	423,206.11	213,968.79	200,142.22	9,095.10
Total Instructional Services	3,915,671.00	356,797.68	4,272,468.68	2,112,227.04	1,697,648.47	462,593.17
Support Services						
Finance Services	947,453.00	32,692.38	980,145.38	497,103.10	417,258.82	65,783.46
Personnel Services	426,397.00	28,999.47	455,396.47	220,597.49	174,313.66	60,485.32
Public Information Services	363,098.00	5,653.72	368,751.72	126,268.01	191,680.03	50,803.68
Operations and Maintenance	8,155,228.00	855,720.23	9,010,948.23	3,361,856.86	3,719,446.93	1,929,644.44
Printing and Mailing Services	287,390.00	7,295.56	294,685.56	111,613.83	168,458.76	14,612.97
Support Services Technology	1,481,131.00	(29,844.96)	1,451,286.04	812,432.02	367,940.98	270,913.04
Transportation Services	4,804,057.00	155,693.44	4,959,750.44	1,672,251.57	2,290,548.38	996,950.49
Total Support Services	16,484,754.00	1,056,209.84	17,520,963.84	6,802,122.88	7,329,647.56	3,389,193.40
Central Administration						
Board of Education	59,400.00	760.69	60,160.69	23,155.24	9,275.98	27,729.47
Superintendent's Office	372,525.00	38,962.08	411,487.08	187,581.82	192,948.42	30,956.64
Total Central Administration	431,925.00	39,722.77	471,647.77	210,737.06	202,224.40	58,686.31
Undistributed Expenses						
Debt Service & Interfund Transfers	11,608,669.00	1,385.75	11,610,054.75	7,624,284.50	3,800,770.25	185,000.00
Insurance & Fees	1,667,676.00	149,162.47	1,816,838.47	1,044,944.94	676,631.89	95,261.64
Employee Benefits	39,385,260.00	(621,059.32)	38,764,200.68	15,406,503.08	19,398,805.01	3,958,892.59
Total Undistributed Expenses	52,661,605.00	(470,511.10)	52,191,093.90	24,075,732.52	23,876,207.15	4,239,154.23
TOTAL	136,689,421.00	2,090,961.53	138,780,382.53	57,141,118.95	68,166,350.44	13,472,913.14

Transfers and Adjustments Detail:

Prior Year Encumbrances	1,972,753.53
Athletics Equipment Donation	3,855.00
Liability Reserve Appropriation	114,353.00
Total Transfers and Adjustments	2,090,961.53

**PITTSFORD CENTRAL SCHOOLS
SCHOOL LUNCH FUND
Monthly Operating Report
December 31, 2019**

CURRENT YEAR MONTHLY TOTALS	PREVIOUS YEAR MONTHLY TOTALS	2019-20 YR-TO-DATE	2018-19 YR-TO-DATE
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REVENUES:

TYPE A SALES	\$ 59,627.00	\$ 64,378.00	\$ 295,285.00	\$ 306,520.50
OTHER CAFETERIA SALES	102,258.19	108,970.67	477,564.23	498,320.61
REBATES	-	-	979.63	613.99
INTEREST INCOME	342.33	85.87	1,105.15	451.05
INSURANCE/OTHER COMP	-	-	-	-
MISCELLANEOUS INCOME	144.72	146.14	400.86	365.66
TOTAL REVENUES:	\$ 162,372.24	\$ 173,580.68	\$ 775,334.87	\$ 806,271.81

EXPENDITURES

SALARIES	\$ 65,529.77	\$ 67,761.19	\$ 283,040.07	\$ 284,668.49
EQUIPMENT	-	-	-	6,174.00
CONTRACTUAL/BOCES	1,832.85	569.10	9,147.32	10,139.51
FOOD & MILK USED	58,328.82	51,412.96	279,526.22	247,668.37
REPAIRS	220.50	1,369.53	8,903.95	6,963.32
TRAVEL/MILEAGE	83.40	-	120.93	127.69
SUPPLIES	3,611.14	2,518.09	17,962.97	22,774.34
BENEFITS	20,788.95	42,795.03	175,977.31	202,760.57
TOTAL EXPENDITURES:	\$ 150,395.43	\$ 166,425.90	\$ 774,678.77	\$ 781,276.29

NET OPERATIONS:	\$ 11,976.81	\$ 7,154.78	\$ 656.10	\$ 24,995.52
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OTHER ITEMS AFFECTING FUND BALANCE

Cumulative Change in Reserve for Supplies Inventory	\$ 1,343.39	\$ 3,479.39
Change in Fund Balance:	1,999.49	28,474.91
Fund Balance at July 1	\$ 568,518.20	\$ 457,290.41
Fund Balance to date	<u>\$ 570,517.69</u>	<u>\$ 485,765.32</u>

Beginning Inventories	\$	24,857.37
Encumbrances	\$	-
Appropriated - Next Year's Budget	\$	45,000.00

Loss of State Aid (National Lunch & Breakfast Program)	\$12,701	Free, Reduced & Paid
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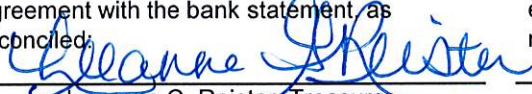
**PITTSFORD CENTRAL SCHOOLS
BANK RECONCILIATION FOR THE MONTH OF DECEMBER 2019**

School Lunch Fund

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
30-Nov	BEGINNING BALANCE			<u>\$ 787,915.22</u>
	Receipts:			
	Daily Deposits	27,546.31		
	Prepays- School Lunch Office	985.00		
	Prepaid- via NutriKids/Heartland	132,101.72		
	Other Sales-Vending	1,934.44		
	Catering	1,008.00		
	Miscellaneous			
	Interest	342.33		
	Net Transfers			
	Total Receipts:			<u>163,917.80</u>
	Disbursements:			
	EFT/Wire Transfers		1,009.08	
	Check # 202722-202754		87,141.79	
	Payroll Funding		70,342.63	
	Void Checks			
	Transfer to Trust & Agency re: Sales Tax			
	Net Transfers			
	Total Disbursements:			<u>(158,493.50)</u>
31-Dec	ENDING BALANCE	<u>\$ 163,917.80</u>	<u>\$ 158,493.50</u>	<u>793,339.52</u>

BANK RECONCILIATION	
BALANCE PER BANK:	795,185.09
ADD: Outstanding Deposits	200.00
NSF Checks	
SUBTRACT:	
Outstanding Checks	(2,045.57)
ADJUSTED BANK BALANCE	<u>793,339.52</u>
BALANCE PER BOOKS	<u>793,339.52</u>

This is to certify that the cash balance is in agreement with the bank statement as reconciled:



 Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

 Deborah L. Carpenter, School District Clerk

**PITTSFORD CENTRAL SCHOOLS
TRUST & AGENCY
December 31, 2019**

	11/30/2019			12/31/2019
	BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
Private Purpose Funds (Scholarships)	114,650.04	5,209.21	397.00	119,462.25
Special Revenue Funds (Local Grants/Donations)	17,666.48	2.09	554.21	17,114.36
Consolidated Payroll	(286.84)	3,795,554.97	3,795,554.97	(286.84)
Net 1099R Distributions	-	-	-	-
NYS Employee Retirement	26,602.67	26,186.49	26,264.32	26,524.84
Income Protection (LTD)	-	12,788.85	12,788.85	-
Hospital Insurance	-	211,778.70	211,673.22	105.48
AFLAC	-	1,314.56	1,306.62	7.94
NYS Income Tax	(8.87)	243,941.54	243,941.54	(8.87)
Federal Income Tax	-	528,318.32	528,318.32	-
Federal Income Tax-1099R	-	-	-	-
Earned Income Credit	-	-	-	-
Income Execution	-	5,363.91	5,363.91	-
Association Dues	-	80,402.16	80,353.22	48.94
Social Security	(122.10)	822,491.48	822,369.38	-
Teacher Loans	-	22,240.00	22,240.00	-
Tax Sheltered Annuities	-	322,479.52	322,479.52	-
Bid Deposits	-	-	-	-
Other Liabilities	-	12,101.00	-	12,101.00
United Way	-	2,166.60	2,166.60	-
Life Insurance	-	6,726.19	6,651.19	75.00
Flex Benefits-Medical Exp.	(57,717.67)	64,259.72	58,532.57	(51,990.52)
Flex Benefits-Dependent Care	33,832.61	42,107.76	33,181.78	42,758.59
Flex Benefits-Management Fee	648.11	181.80	212.40	617.51
529 College Savings	-	-	-	-
Sales Tax	-	2,554.62	2,554.62	-
Accounts Receivable	-	-	-	-
Due from Other Funds	-	6,133,529.09	6,133,529.09	-
Due to Other Funds	2,226.09	143.84	2,066.38	303.55
Health Fund Reserve	1,528,205.82	178.43	19,660.25	1,508,724.00
TOTALS:	\$ 1,665,696.34	\$ 12,342,020.85	\$ 12,332,159.96	\$ 1,675,557.23

**PITTSFORD CENTRAL SCHOOLS
BANK RECONCILIATION FOR THE MONTH OF DECEMBER 2019**


Trust & Agency Accounts

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
30-Nov	BEGINNING BALANCE			<u>\$ 1,532,854.82</u>
	Receipts:			
	Payroll Funding	6,128,507.28		
	FSA Deductions	51,997.64		
	General Fund- DT/DF	-		
	FSA/Health Fund Prefunding Credit	10,952.28		
	Miscellaneous	14,860.66		
	Interest	322.27		
	Net Transfers	1,593,392.24		
	Total Receipts:			<u>7,800,032.37</u>
	Disbursements:			
	EFT/Wire Transfers-Taxes		1,593,872.36	
	EFT Withdrawals (FSA/Health Fund Accounts)		57,035.36	
	EFT/Wire Transfers (Omni, NYS ERS & NYS Sales Tax)		351,307.46	
	Payroll Checks # 237363-237549		487,849.85	
	Direct Deposits (D334855-D337431)		3,702,592.82	
	T & A Checks #200091-200092		-	
	Void Checks		(2,570.80)	
	Transfer FSA Surplus 2018-19 to General Fund		10,952.28	
	Net Transfers		1,593,392.24	
	Total Disbursements:			<u>(7,794,431.57)</u>
31-Dec	ENDING BALANCE	<u>\$ 7,800,032.37</u>	<u>\$ 7,794,431.57</u>	<u>1,538,455.62</u>

BANK RECONCILIATION

BALANCE PER BANK	1,896,534.31
ADD:	
Deposit in Transit	
SUBTRACT:	
Outstanding Checks	(340,746.06)
Benefit Resources - Current Month's transactions taken Next Month	(6,380.35)
Outstanding Transfer to General Fund	<u>(10,952.28)</u>
ADJUSTED BANK BALANCE	<u>1,538,455.62</u>
BALANCE PER BOOKS	<u>1,538,455.62</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:


Lianne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:


Deborah L. Carpenter, School District Clerk

PITTSFORD CENTRAL SCHOOLS
BANK RECONCILIATION FOR THE MONTH OF DECEMBER 2019
Private Purpose Trusts and Special Revenue Accounts

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
30-Nov	BEGINNING BALANCE			<u>\$ 132,316.52</u>
	Receipts:			
	Miscellaneous -Dividend & Local Money	5,194.50		
	Interest	16.80		
	Net Transfers			
	Total Receipts:			<u>5,211.30</u>
	Disbursements:			
	Checks 200622-200626		951.21	
	Void Checks			
	Net Transfers			
	Total Disbursements:			<u>(951.21)</u>
31-Dec	ENDING BALANCE	<u>\$ 5,211.30</u>	<u>\$ 951.21</u>	<u>136,576.61</u>

BANK RECONCILIATION

BALANCE PER BANK:	134,698.89
ADD:	
Outstanding Transfer from General NSF Check	2,650.00
SUBTRACT:	
Outstanding Checks	(772.28)
ADJUSTED BANK BALANCE	<u>136,576.61</u>
BALANCE PER BOOKS	<u>136,576.61</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:


 Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

 Deborah L. Carpenter, School District Clerk

PITTSFORD CENTRAL SCHOOLS
SPECIAL AID FUNDS
SCHEDULE OF APPROPRIATED EXPENSE
December 31, 2019

DESCRIPTION	ORIGINAL BUDGET/REVENUES	PRIOR YR EXPENDITURES	CURRENT YR EXPENDITURES	O/S ENCUMBRANCES	UNENCUMBERED BALANCES	GRANT ADMINISTRATORS
SERVICES FOR FEES						Student Services
Driver Education (Cumulative Balance)	118,018.13	-	71,671.57	1,181.21	45,165.35	
Summer Enrichment (Cumulative Balance)	90,964.30	13,403.58	64,098.39	286.67	13,175.68	
ROC 2 Change (Cumulative Balance)	10,048.60	-	7,385.21	-	2,663.39	
IDEA 611 19/20 (07/01/19-06/30/20)	1,523,616.00	-	561,616.41	811,166.45	150,833.14	Special Education
Covers special education expenditures						
IDEA 619 19/20 (07/01/19-06/30/20)	33,007.00	-	6,554.58	6,904.39	19,548.03	Special Education
Covers pre-school educational expenses.						
TITLE I 18/19 (09/01/18-08/31/19)	198,070.00	177,809.09	3,560.00	-	16,700.91	Student Services
TITLE I 19/20 (09/01/19-08/31/20)	180,534.00	-	57,201.90	116,283.76	7,048.34	Student Services
Provides program additions at qualifying schools to support students at risk of not passing the required state assessments.						
TITLE IIA GRANT 18/19 (09/01/18-08/31/19)	165,126.00	87,687.21	22,881.16	-	54,557.63	Student Services
TITLE IIA GRANT 19/20 (09/01/19-08/31/20)	95,897.00	-	16,202.60	20,092.76	59,601.64	Student Services
Enhances Teacher/Principal training and recruitment.						
TITLE III GRANT 18/19 (09/01/18-08/31/19)	38,642.00	18,072.95	2,560.00	-	18,009.05	Student Services
TITLE III GRANT 19/20 (09/01/19-08/31/20)	23,692.00	-	375.00	839.17	22,477.83	Student Services
Provides language instructional education programs to assist Limited English Proficient (LEP) students achieve standards						
TITLE IV SSAE GRANT 18/19 (09/01/18-08/31/19)	13,480.00	4,390.00	1,300.00	-	7,790.00	Student Services
TITLE IV SSAE GRANT 19/20 (09/01/19-08/31/20)	13,813.00	-	2,281.84	4,563.76	6,767.40	
Provides resources to increase the capacity of local agencies to provide student support and academic enrichment programs						
TEACHER CENTER GRANT 2019-20	43,907.00	-	33,449.78	1,367.50	9,089.72	Teacher Center
Provides staff development opportunities for teachers.						
SPECIAL ED SUMMER PROGRAMS 4408	360,000.00	-	337,897.02	16,872.68	5,230.30	Special Education
Payments for tuition to BOCES and outside providers of summer special education programs.						
SPECIAL ED SUMMER PROGRAM-In District	360,000.00	-	302,889.27	-	57,110.73	Special Education
Expenses for staff and materials for state approved in-district special education summer program.						
SPECIAL ED SUMMER PROGRAM-Related Services	19,000.00	-	6,324.75	-	12,675.25	Special Education
Payments to outside providers and staff for related services during July and August.						
SCHOOL LIBRARY SYSTEM GRANT 2018-19	5,400.00	-	4,381.52	1,004.00	14.48	Various Schools
Mini grants through BOCES for School Library Media Specialists.						
STATE SUPPORTED SCHOOLS	43,000.00	-	13,770.17	21,645.98	7,583.85	Spec Ed/Business Office
4201 Schools for the Blind and Deaf						
TOTALS :	3,336,015.03	301,362.81	1,516,401.17	1,002,208.33	516,042.72	

**PITTSFORD CENTRAL SCHOOLS
BANK RECONCILIATION FOR THE MONTH OF DECEMBER 2019**

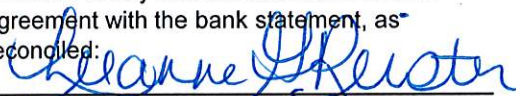
Special Aid Funds

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
30-Nov	BEGINNING BALANCE			\$ 150,564.70
	Receipts:			
	Local Revenues	52,193.85		
	State Aid/Federal Aid	62,745.00		
	Transfer from General (20% funding)			
	Transfer from General DT/DF			
	Transfer to Special Aid Fund: write offs			
	Net Transfers			
	Total Receipts:			<u>114,938.85</u>
	Disbursements:			
	EFT/Wire Transfers			
	Check # 205493-205541		85,768.55	
	Transfer to General Fund re: DT/DF			
	Void Checks/Stop Payments/NSF Checks			
	Payroll Funding		113,641.82	
	Net Transfers			
	Total Disbursements:			<u>(199,410.37)</u>
31-Dec	ENDING BALANCE	<u>\$ 114,938.85</u>	<u>\$ 199,410.37</u>	<u>66,093.18</u>

BANK RECONCILIATION

BALANCE PER BANK:	101,659.03
ADD:	
NSF Payments	580.00
Outstanding Deposit- MySchoolBucks	1.12
Interfund Transfer from General Fund	2,822.00
SUBTRACT:	
Outstanding Checks	(38,968.97)
Outstanding Payment Center Fees	
ADJUSTED BANK BALANCE	<u>66,093.18</u>
BALANCE PER BOOKS	<u>66,093.18</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:



Leanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

Deborah L. Carpenter, School District Clerk

PITTSFORD CENTRAL SCHOOLS

Capital & Debt Service SCHEDULE OF APPROPRIATED EXPENSE December 31, 2019

DESCRIPTION	PRIOR YEAR APPROPRIATIONS	PROJECT EXPENDITURES	EXPENDITURES	O/S ENCUMBRANCES	UNENCUMBERED BALANCES
Bus Purchases 2019-20	1,021,349.00	-	980,549.25	-	40,799.75
Capital 14-15 Funded by General Fund	250,000.00	111,599.54	103,010.31	33,899.00	1,491.15
Capital 15-16 Funded by General Fund	250,000.00	-	108,759.07	105,785.07	35,455.86
Capital 16-17 Funded by General Fund	250,000.00	-	-	-	250,000.00
Capital 17-18 Funded by General Fund	250,000.00	-	-	-	250,000.00
Capital 18-19 Funded by General Fund	250,000.00	-	-	-	250,000.00
Capital Funded by Reserve - May 2019	3,000,000.00	138,580.41	549,617.20	1,846,526.62	665,275.77
BOCES Capital Project	2,833,574.00	-	-	-	2,833,574.00
Subtotal - Capital Fund	5,271,349.00	250,179.95	1,741,935.83	1,786,210.69	4,326,596.53
Debt Service	10,738,669.00	-	7,624,284.50	3,114,384.50	-
TOTALS :	16,010,018.00	250,179.95	9,366,220.33	4,900,595.19	4,326,596.53

RESERVE BALANCES December 31, 2019

DESCRIPTION	FUND BALANCE AT 07/01/2019	APPROPRIATED AMOUNT OR ACTUAL EXPENDITURE	INTEREST/ OTHER REVENUES	APPROVED TRANSFER (In/Out)	FUND BALANCE TO DATE
Bus Purchases Funded by Reserve	5,087,762.02	-	3,921.39	-	5,091,683.41
Capital Reserve	16,074,876.07	-	13,135.07	-	16,088,011.14
Instructional Technology Capital Reserve	2,406,458.85	-	1,592.03	-	2,408,050.88
Insurance Reserve	1,187,064.73	-	895.81	-	1,187,960.54
Unemployment Insurance Reserve	364,520.26	(40,000.00)	275.97	-	324,796.23
Reserve for Liability	1,601,027.35	(114,353.00)	1,208.21	-	1,487,882.56
Reserve for Tax Certiorari	1,090,769.79	-	823.13	-	1,091,592.92
Employee Benefit & Accrued Liability Reserve	2,516,314.31	(400,000.00)	1,821.98	-	2,118,136.29
Reserve for Retirement Contributions	2,103,521.02	(200,000.00)	1,595.72	-	1,905,116.74
Reserve for Teacher Retirement Contributions	867,535.00	-	2,743.03	-	870,278.03
Workers' Compensation Reserve	440,830.90	(20,000.00)	296.17	-	421,127.07
TOTALS :	33,740,680.30	(774,353.00)	28,308.51	-	32,994,635.81

Note: Fund Balance includes the use of appropriated or actual amounts, as well as, approved transfers yet to be completed and may not equal cash on page 1.

**PITTSFORD CENTRAL SCHOOLS
BANK RECONCILIATION FOR THE MONTH OF DECEMBER 2019**

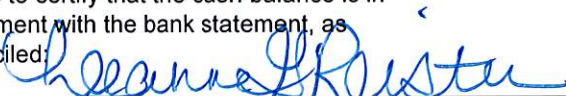
Capital

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
30-Nov	BEGINNING BALANCE			<u>\$ 2,513,735.82</u>
	Receipts:			
	Transfer from General Fund re: Due to/from	100,000.00		
	Transfer from General Fund re: Bus Purch. Reserve			
	BAN Proceeds			
	Interest	12.98		
	Net Transfers	134,905.37		
	Total Receipts:			<u>234,918.35</u>
	Disbursements:			
	EFT/Wire Transfers			
	Transfer to Debt Service Fund			
	Capital Checks-# 60127-60128		61,545.57	
	Capital Reserve Checks #883-884		1,347.96	
	Bus Purchase Reserve Checks #200030			
	Net Transfers		134,905.37	
	Total Disbursements:			<u>(197,798.90)</u>
31-Dec	ENDING BALANCE	<u>\$ 234,918.35</u>	<u>\$ 197,798.90</u>	<u>2,550,855.27</u>

BANK RECONCILIATION

BALANCE PER BANK:	2,550,855.27
ADD:	
SUBTRACT:	
Outstanding Checks	
ADJUSTED BANK BALANCE	<u>2,550,855.27</u>
BALANCE PER BOOKS	<u>2,550,855.27</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:



Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

Deborah L. Carpenter, School District Clerk

**PITTSFORD CENTRAL SCHOOLS
BANK RECONCILIATION FOR THE MONTH OF DECEMBER 2019**

**Reserves: Liability, Tax Certiorari, Unemployment Insurance, Employee Retirement Contribution,
Employee Benefit & Accrued Liabilities Reserves, Workers' Compensation & Insurance Reserves**

DATE	DESCRIPTION	CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
30-Nov	BEGINNING BALANCE			\$	10,178,916.45
	Receipts:				
	Transfer from General Fund				
	Interest - Reserve for Liability		203.62		
	Interest -Tax Certiorari		138.72		
	Interest- Unemployment Insurance		46.36		
	Interest- Employee Benefit & Accrued Liabilities		320.01		
	Interest- Employee Retirement Contribution		267.53		
	Interest- Teachers Retirement Contribution		1,143.66		
	Interest- Workers' Compensation		56.06		
	Interest- Insurance Reserve		150.97		
	Transfers				
	Total Receipts:				2,326.93
	Disbursements:				
	EFT Withdrawals				
	Transfer to General Fund				
	Transfers				
	Total Disbursements:				-
31-Dec	ENDING BALANCE		\$ 2,326.93	\$ -	10,181,243.38

BANK RECONCILIATION

BALANCE PER BANK:	10,181,243.38
ADD:	
SUBTRACT:	
Outstanding Checks	
ADJUSTED BANK BALANCE	<u>10,181,243.38</u>
BALANCE PER BOOKS	<u>10,181,243.38</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:



 Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

 Deborah L. Carpenter, School District Clerk

**PITTSFORD CENTRAL SCHOOLS
BANK RECONCILIATION FOR THE MONTH OF DECEMBER 2019
Capital Reserve, Capital Instructional Technology Reserve and Bus Purchase Reserve Accounts**

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
30-Nov	BEGINNING BALANCE			<u>\$23,584,437.01</u>
	Receipts:			
	Interest - Bus Purchase Reserve	652.25		
	Interest - Capital Reserve	2,350.15		
	Interest - Capital IT Reserve	306.02		
	Net Transfers	134,905.37		
	Total Receipts:			<u>138,213.79</u>
	Disbursements:			
	Net Transfers		134,905.37	
	Total Disbursements:			<u>(134,905.37)</u>
31-Dec	ENDING BALANCE	<u>\$ 138,213.79</u>	<u>\$ 134,905.37</u>	<u>23,587,745.43</u>

BANK RECONCILIATION

BALANCE PER BANK:	23,587,745.43
ADD:	-
SUBTRACT:	
Outstanding Checks	
ADJUSTED BANK BALANCE	<u>23,587,745.43</u>
BALANCE PER BOOKS	<u>23,587,745.43</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:



 Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

 Deborah L. Carpenter, School District Clerk

**PITTSFORD CENTRAL SCHOOLS
BANK RECONCILIATION FOR THE MONTH OF DECEMBER 2019**

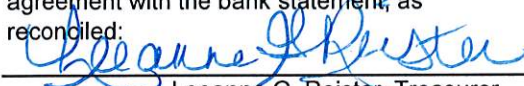
Debt Service Fund

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
30-Nov	BEGINNING BALANCE			\$ 3,208,601.33
	Receipts:			
	Transfer from General Fund (per appropriations)	1,799,087.50		
	Transfer from Capital Fund (Assuming BAN Premium)			
	Interest	376.68		
	Net Transfers			
	Total Receipts:			<u>1,799,464.18</u>
	Disbursements:			
	Checks (001055)		219,273.50	
	Depository Trust Company (Wires)		1,799,087.50	
	Net Transfers			
	Total Disbursements:			<u>(2,018,361.00)</u>
31-Dec	ENDING BALANCE	<u>\$ 1,799,464.18</u>	<u>\$ 2,018,361.00</u>	<u>2,989,704.51</u>

BANK RECONCILIATION

BALANCE PER BANK:	2,989,704.51
ADD:	
SUBTRACT:	
ADJUSTED BANK BALANCE	<u>2,989,704.51</u>
BALANCE PER BOOKS	<u>2,989,704.51</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:



 Leanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

 Deborah L. Carpenter, School District Clerk

**PITTSFORD CENTRAL SCHOOLS
BANK RECONCILIATION FOR THE MONTH OF DECEMBER 2019**

Zero Balance Accounts: Purchasing Card

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
30-Nov	BEGINNING BALANCE			\$ -
	Receipts:			
	Transfer from General Fund	260,188.00		
	Total Receipts:			260,188.00
	Disbursements:			
	JP Morgan Chase Withdrawal		260,188.00	
	Total Disbursements:			(260,188.00)
31-Dec	ENDING BALANCE	\$ 260,188.00	\$ 260,188.00	-

BANK RECONCILIATION

BALANCE PER BANK:	-
ADD:	-
SUBTRACT:	-
ADJUSTED BANK BALANCE	-
BALANCE PER BOOKS	-

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:


Lianne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

Deborah L. Carpenter, School District Clerk

PITTSFORD CENTRAL SCHOOLS

MONTHLY EXTRACLASSROOM ACTIVITY SUMMARY & RECONCILIATION December 31, 2019

SCHOOL	BEGINNING BALANCE 7/1/2019	RECEIPTS	DISBURSEMENTS	ENDING BALANCE 12/31/2019
Allen Creek Elementary	527.49	-	-	527.49
Jefferson Road Elementary	1,469.88	682.25	-	2,152.13
Mendon Center Elementary	13,552.41	8,635.71	7,182.43	15,005.69
Park Road Elementary	3,762.21	4,511.00	3,994.96	4,278.25
Thornell Road Elementary	4,282.63	2,963.00	2,808.57	4,437.06
Barker Road Middle School	43,135.02	62,587.97	54,532.16	51,190.83
Calkins Road Middle School	65,939.66	45,673.79	44,787.33	66,826.12
Sutherland High School	75,991.24	41,130.62	33,604.51	83,517.35
Mendon High School	93,429.77	54,731.73	33,251.40	114,910.10
TOTALS :	302,090.31	220,916.07	180,161.36	342,845.02

BANK RECONCILIATION			
COMBINED BALANCES PER BANK:			354,497.11
ADD:	Outstanding Deposits / Bank Adjustments		
	NSF Checks		55.00
SUBTRACT:	Outstanding Checks		(11,707.09)
ADJUSTED BANK BALANCE			<u>342,845.02</u>
BALANCE PER BOOKS			<u>342,845.02</u>

PITTSFORD CENTRAL SCHOOL DISTRICT
 Budgetary Transfer Report
 Current Appropriation - Effective From: 12/01/2019 To: 12/31/2019
 Fiscal Year: 2020

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
Fund: A - GENERAL FUND						
12/12/2019	013681	To provide funds for hosting fee for database.	A231-2610-500 R	BR Library Supplies	-50.00	
			A231-2610-400 R	BR Library Contracted Svc		50.00
12/03/2019	013800	FOR THE PURCHASE OF A LASER CUTTER/ENGRAVER.	A232-2149-500 R	CR Technology Supplies	-2,530.00	
			A530-2630-491 R	ITS-Comp Equip BOCES		2,530.00
12/05/2019	013805	TO PAY FOR TWO DIFFERENT CONFERENCES/SOCIAL STUDIES AND COUNSELING.	A231-2182-500 R	BR SocStudies Supplies	-195.00	
			A231-2810-500 R	BR Counseling Supplies	-110.00	
			A231-2100-465 R	BR SchISuppt Trav Conf		305.00
12/03/2019	013887	Moving funding from Elem. Science to Elem Math Standards for purchase of Corner grade level resources.	A511-2076-465 R	STD Science Trav Conf	-740.00	
			A511-2076-500 R	STD Science Supplies	-330.00	
			A511-2058-500 R	STD Math Supplies		1,070.00
12/03/2019	013889	TO COVER WIRELESS MICROPHONE @ PRE FUNDED BY PTSA DONATION.	A830-9010-800 R	BEN Employee Retirement	-750.00	
			A115-2100-500 R	PR SchISuppt Supplies		750.00
12/05/2019	014057	TO COVER PHYSICAL EDUCATION SUPPLIES AT ALLEN CREEK FUNDED BY DONATION FROM AMERICAN HEART ASSOCIATION.	A830-9010-800 R	BEN Employee Retirement	-350.00	
			A112-2167-500 R	AC PhysEd Supplies		350.00
12/05/2019	014467	To provide funds for computer equipment.	A530-2630-490 R	ITS Computer Inst BOCES	-995.68	
			A530-2630-491 R	ITS-Comp Equip BOCES		995.68
12/05/2019	014496	Adjusting for ASCD memberships for various standards leaders.	A511-2058-465 R	STD Math Trav Conf	-50.00	
			A511-2059-465 R	STD SpEd Trav Conf	-63.00	
			A511-2076-465 R	STD Science Trav Conf	-30.00	
			A511-2058-468 R	STD Math Memberships		80.00
			A511-2059-468 R	STD Sp Ed Memberships		63.00
12/05/2019	014499	For ASCD memberships for Standards Leaders. Also increased funds to cover travel and conference.	A511-2051-500 R	STD Speech Supplies	-0.02	
			A511-2058-465 R	STD Math Trav Conf	-9.00	
			A511-2059-465 R	STD SpEd Trav Conf	-26.00	
			A511-2051-465 R	STD Speech Trav Conf		0.02
			A511-2058-468 R	STD Math Memberships		9.00
			A511-2059-468 R	STD Sp Ed Memberships		26.00

PITTSFORD CENTRAL SCHOOL DISTRICT

Budgetary Transfer Report

Current Appropriation - Effective From: 12/01/2019 To: 12/31/2019

Fiscal Year: 2020

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
12/09/2019	014507	FOR WORLD LANGUAGE CONTRACTUAL TO COVER AN ONLINE SUBSCRIPTION.	A341-2134-500 R	MHS World Lang Supplies	-59.88	
			A341-2134-400 R	MHS World Lang Contr Srv		59.88
12/09/2019	014536	For contractual services to complete Emergency button installation.	A530-2630-490 R	ITS Computer Inst BOCES	-2,000.00	
			A530-2630-400 R	ITS Computer Inst Contr S		2,000.00
12/09/2019	014545	ADDITIONAL FUNDS ARE NEEDED TO COVER TRAVEL AND CONFERENCE.	A300-2855-468 R	HS Athletics Memberships	-2,000.00	
			A300-2855-465 R	HS Athletics Trav Conf		2,000.00
12/09/2019	014556	To provide funds for National Geographic GeoBee entry fee.	A231-2182-500 R	BR SocStudies Supplies	-20.00	
			A231-2182-406 R	BR SocStud Entry Fees		20.00
12/10/2019	014562	To provide funds for on-line database resources.	A341-2610-500 R	MHS Library Supplies	-1,250.00	
			A341-2610-400 R	MHS Library Contracted Sv		1,250.00
12/10/2019	014597	To provide funds for textbooks.	A112-2110-500 R	AC Tch RegSch Supplies	-227.34	
			A112-2110-480 R	AC Tch RegSch Textbooks		227.34
12/10/2019	014692	TO COVER COST OF PCSD PORTION OF CAUSWAVE INVOICE.	A720-1240-465 R	SUPT Travel & Conference	-32.54	
			A720-1240-490 R	SUPT BOCES Services		32.54
12/12/2019	014775	To provide funds for music stands.	A112-2110-500 R	AC Tch RegSch Supplies	-125.40	
			A112-2164-500 R	AC Music Instr Supplies		125.40
12/12/2019	014778	TO COVER THE COST FOR INFINITE CAMPUS MASTER SCHEDULING WORKSHOP.	A340-2100-465 R	SHS SchISuppt Trav Conf	-430.00	
			A340-2100-490 R	SHS SchISuppt BOCES		430.00
12/12/2019	014800	To provide funds to our Library Supplies.	A232-2610-400 R	CR Library Contracted Sv	-1,653.00	
			A232-2610-500 R	CR Library Supplies		1,653.00
12/13/2019	014850	TO COVER SUPPLIES FOR ART.	A114-2110-500 R	MC Tch RegSch Supplies	-35.00	
			A114-2113-500 R	MC Art Supplies		35.00
12/17/2019	015064	To provide funds for contractual services.	A340-2116-468 R	SHS Business Memberships	-300.00	
			A340-2116-400 R	SHS Business Contr Serv		300.00

PITTSFORD CENTRAL SCHOOL DISTRICT
 Budgetary Transfer Report
 Current Appropriation - Effective From: 12/01/2019 To: 12/31/2019
 Fiscal Year: 2020

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
12/13/2019	014850	TO COVER SUPPLIES FOR ART.	A114-2110-500 R	MC Tch RegSch Supplies	-35.00	
			A114-2113-500 R	MC Art Supplies		35.00
12/17/2019	015064	To provide funds for contractual services.	A340-2116-468 R	SHS Business Memberships	-300.00	
			A340-2116-400 R	SHS Business Contr Serv		300.00
12/17/2019	015111	TO COVER FUNDS FOR RESOURCE ROOM SUPPLIES.	A114-2110-500 R	MC Tch RegSch Supplies	-152.88	
			A114-2250-500 R	MC SpEd Supplies		152.88
12/20/2019	015274	TO COVER THE COST FOR BUISNESS CONTRACTUAL SERVICES.	A341-2116-500 R	MHS Business Supplies	-500.00	
			A341-2116-400 R	MHS Business Contr Serv		500.00
12/20/2019	015481	TO PROVIDE FUNDS FOR CULTURAL ARTS TO COVER YOGA FOR PE.	A341-2100-500 R	MHS SchISuppt Supplies	-236.82	
			A341-2167-500 R	MHS PhysEd Supplies	-453.18	
			A341-2110-493 R	MHS Young Aud-Cultural Ar		690.00
12/20/2019	015565	TO COVER COST OF MATERIALS FOR UPCOMING FLOORING, FLOOR CARE AND PAVING PROJECTS.	A640-1622-420 R	OM Utilities Natural Gas	-175,000.00	
			A640-1620-500 R	OM Supplies		175,000.00
12/20/2019	015566	TO COVER LABOR AND CONTRACTED SERVICE COSTS FOR UPCOMING FLOORING, PAVING, AND STRIPING PROJECTS.	A640-1622-418 R	OM Utilities Electricity	-260,000.00	
			A640-1620-400 R	OM Contracted Services		260,000.00
12/20/2019	015577	To provide funds for BOCES contractual services.	A117-2100-500 R	TR SchISuppt Supplies	-79.00	
			A117-2100-400 R	TR SchISuppt Contr Svc		79.00
12/30/2019	015640	To cover cost for ASHR recruitment.	A830-9060-800 R	BEN Hospital Medical	-15,000.00	
			A620-1430-400 R	PER Contracted Services		15,000.00
12/31/2019	016788	To cover the cost of entry fees.	A113-2020-500 R	JR Supr RegSch Supplies	-40.00	
			A113-2110-406 R	JR Tch RegSch Entry Fees		40.00
12/31/2019	017071	To correct negative budget accounts.	A100-2100-148 R	ES SchISuppt Accompanist	-1,500.00	
			A103-2250-162 R	JRE SpEd Para Salary	-10,486.08	
			A105-2810-157 R	PRE Counselor Salary	-10,645.30	
			A107-2167-121 R	TRE PhysEd Tchr Salary	-17,383.80	

PITTSFORD CENTRAL SCHOOL DISTRICT

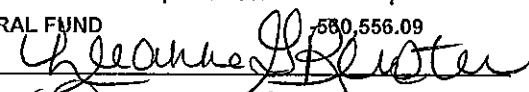
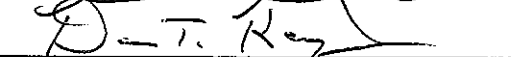
Budgetary Transfer Report

Current Appropriation - Effective From: 12/01/2019 To: 12/31/2019

Fiscal Year: 2020

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
			A200-2250-171 R	MS Spec Ed Nurse Sal	-1,046.37	
			A200-2250-171 R	MS Spec Ed Nurse Sal	-13,572.72	
			A202-2020-161 R	CR Supr RegSch Clerk Sal	-2,303.17	
			A300-2610-173 R	HS Library OT/Extra hrs	-1,303.42	
			A300-2610-173 R	HS Library OT/Extra hrs	-342.60	
			A310-2100-169 R	SHS SchISuppt Para Subs	-2,336.72	
			A310-2250-131 R	SHS SpEd Tchr Salary	-10,910.44	
			A310-2855-137 R	SHS Athletics Coach Salar	-12,672.00	
			A311-2149-131 R	MHS Technology Tchr Salar	-189.00	
			A460-2815-141 R	NonPubSv Nurse Subs	-40.73	
			A830-9060-800 R	BEN Hospital Medical	-10,000.00	
			A102-2100-148 R	ACE SchISuppt Accompanist		1,500.00
			A104-2250-162 R	MCE SpEd Para Salary		10,486.08
			A201-2250-131 R	BR SpEd Tchr Salary		1,046.37
			A202-2100-161 R	CR SchISuppt Clerk Sal		2,303.17
			A202-2250-131 R	CR SpEd Tchr Salary		13,572.72
			A202-2250-162 R	CR SpEd Para Salary		10,910.44
			A202-2810-157 R	CR Counselor Salary		10,645.30
			A300-2855-137 R	HS Athletics Coach Salary		12,672.00
			A310-2100-161 R	SHS SchISuppt Clerk Sal		1,198.00
			A310-2100-168 R	SHS SchISuppt Clerk Subs		1,138.72
			A340-2100-173 R	SHS SchISuppt OT/Extra hr		1,303.42
			A341-2100-173 R	MHS SchISuppt OT/Extra hr		342.60
			A440-2837-121 R	SPSV ESOL Tchr Salaries		17,383.80
			A460-2815-171 R	NonPubSv Reg Nurse Salary		40.73
			A511-2049-135 R	STD Tech InstrLdr Stipend		189.00
			A610-1310-180 R	FIN BusAdmn Sup/Tech Sal		10,000.00
			Total for Fund A - GENERAL FUND		580,556.09	560,556.09

Director of Finance
 (money is available and allowable)
 Assistant Superintendent for Business Approval

Date of Treasurer's Report for BOE review

1/27/2020

Date Completed

1/21/2020

Person Completing

Charni Ann Green

**Pittsford Central School District
Annual Report on Extraclassroom Activity Funds**

Allen Creek Elementary School

<u>Club/Activity</u>	Beginning Balance July 1, 2019	Receipts	Disbursements	Ending Balance December 31, 2019
Student Council	\$ 527.49	\$ -	\$ -	\$ 527.49
Sales Tax Payable	-			-
	<u>\$ 527.49</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 527.49</u>

Reconciliation of Cash Balances:

Checking Account	
Bank Statement Balance at End of Month	\$ 527.49
Less Outstanding Checks	-
Plus NSF Check	
Book Balance at End of Month	<u>\$ 527.49</u>
Other Accounts	
Petty Cash Funds	\$ -
CD's	\$ -
Savings	\$ -
Total Cash Balance at End of Month	<u>\$ 527.49</u>

Jefferson Road Elementary School

<u>Club/Activity</u>	Beginning Balance July 1, 2019	Receipts	Disbursements	Ending Balance December 31, 2019
Student Council	\$ 1,469.88	\$ 682.25	\$ -	\$ 2,152.13
	<u>\$ 1,469.88</u>	<u>\$ 682.25</u>	<u>\$ -</u>	<u>\$ 2,152.13</u>

Reconciliation of Cash Balances:

Checking Account	
Bank Statement Balance at End of Month	\$ 2,152.13
Less Outstanding Checks	-
Plus Outstanding Receipts	
Book Balance at End of Month	<u>\$ 2,152.13</u>
Other Accounts	
Petty Cash Funds	\$ -
CD's	\$ -
Savings	\$ -
Total Cash Balance at End of Month	<u>\$ 2,152.13</u>

Mendon Center Elementary School

<u>Club/Activity</u>	Beginning Balance July 1, 2019	Receipts	Disbursements	Ending Balance December 31, 2019
Student Council	\$ 2,780.18	\$ 2,874.39	\$ 2,257.06	\$ 3,397.51
Bookstore	9,549.06	2,193.24	2,201.73	9,540.57
Newspaper Club	-			-
Ski Club	1,089.17	3,180.00	2,500.00	1,769.17
Sales Tax	134.00	388.08	223.64	298.44
	<u>\$ 13,552.41</u>	<u>\$ 8,635.71</u>	<u>\$ 7,182.43</u>	<u>\$ 15,005.69</u>

Reconciliation of Cash Balances:

Checking Account	
Bank Statement Balance at End of Month	\$ 15,012.69
Less Outstanding Checks	(7.00)
Plus Outstanding Receipts	
Plus Outstanding Receipts - NSF checks	-
Book Balance at End of Month	<u>\$ 15,005.69</u>
Other Accounts	
Petty Cash Funds	\$ -
CD's	\$ -
Savings	\$ -
Total Cash Balance at End of Month	<u>\$ 15,005.69</u>

Park Road Elementary

<u>Club/Activity</u>	Beginning	Receipts	Disbursements	Ending
	Balance			Balance
	July 1, 2019			December 31, 2019
Student Council	\$ 3,660.14	\$ 1,950.00	\$ 1,684.26	\$ 3,925.88
Ski Club	75.11	2,405.00	2,160.00	320.11
Sales Tax	26.96	156.00	150.70	32.26
	<u>\$ 3,762.21</u>	<u>\$ 4,511.00</u>	<u>\$ 3,994.96</u>	<u>\$ 4,278.25</u>

Reconciliation of Cash Balances:

Checking Account	
Bank Statement Balance at End of Month	\$ 4,278.25
Less Outstanding Checks	-
Plus Outstanding Receipts - Deposits in Transit	
Book Balance at End of Month	<u>\$ 4,278.25</u>
Other Accounts	
Petty Cash Funds	\$ -
CD's	\$ -
Savings	\$ -
Total Cash Balance at End of Month	<u>\$ 4,278.25</u>

Thornell Road Elementary School

<u>Club/Activity</u>	Beginning	Receipts	Disbursements	Ending
	Balance			Balance
	July 1, 2019			December 31, 2019
Student Council	\$ 3,474.96	\$ 516.67	\$ 79.04	\$ 3,912.59
Ski Club	807.67	2,402.12	2,688.20	521.59
Sales Tax	-	44.21	41.33	2.88
	<u>\$ 4,282.63</u>	<u>\$ 2,963.00</u>	<u>\$ 2,808.57</u>	<u>\$ 4,437.06</u>

Reconciliation of Cash Balances:

Checking Account	
Bank Statement Balance at End of Month	\$ 4,437.06
Less Outstanding Checks	-
Plus Outstanding Receipts	-
Book Balance at End of Month	<u>\$ 4,437.06</u>
Other Accounts	
Petty Cash Funds	\$ -
CD's	\$ -
Savings	\$ -
Total Cash Balance at End of Month	<u>\$ 4,437.06</u>

Barker Road Middle School

<u>Club/Activity</u>	<u>Beginning Balance</u> July 1, 2019	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u> December 31, 2019
Adventure Club	\$ 2,231.39	\$ 3,525.00	\$ 4,455.23	\$ 1,301.16
Art Club	31.58	-	-	31.58
Bookstore	5,029.38	840.17	671.21	5,198.34
Drama Club	7,828.63	3,906.00	1,278.62	10,456.01
Science Olympiad	458.70	-	-	458.70
Home & Careers	1,839.95	826.85	1,403.91	1,262.89
Latin Club	1.48	-	-	1.48
Music Activities	8,645.98	12,310.00	9,752.82	11,203.16
Ski Club	3,937.72	10,430.00	10,942.18	3,425.54
Student Council	8,982.42	28,676.59	22,330.30	15,328.71
Yearbook	4,090.76	1,796.29	3,488.03	2,399.02
Sales Tax	57.03	277.07	209.86	124.24
	<u>\$ 43,135.02</u>	<u>\$ 62,587.97</u>	<u>\$ 54,532.16</u>	<u>\$ 51,190.83</u>

Reconciliation of Cash Balances:**Checking Account**

Bank Statement Balance at End of Month	\$ 52,373.83
Less Outstanding Checks	(1,183.00)
Plus Outstanding Receipts	-
Plus NSF Check	-
Book Balance at End of Month	<u>\$ 51,190.83</u>

Other Accounts

Petty Cash Funds	\$ -
CD's	\$ -
Savings	\$ -
Total Cash Balance at End of Month	<u>\$ 51,190.83</u>

Calkins Road Middle School

<u>Club/Activity</u>	<u>Beginning Balance</u> July 1, 2019	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u> December 31, 2019
Art Club	\$ 27.10	\$ -	\$ 27.10	\$ -
Best Buddies	15.00	-	-	15.00
Blue Team	1,366.77	10,367.00	6,789.34	4,944.43
Bookstore	1,281.86	193.14	103.75	1,371.25
Drama Club	22,836.93	8,017.50	12,561.57	18,292.86
Home & Careers	3,096.31	952.35	892.68	3,155.98
Latin Club	1,020.30	490.00	490.00	1,020.30
Music Activities	13,995.93	7,906.90	10,078.39	11,824.44
Principal's Cabinet	37.23	-	-	37.23
Science Olympiad	-	545.00	-	545.00
Ski Club	3,005.98	12,800.00	11,900.00	3,905.98
Spanish Club	1,305.60	-	-	1,305.60
Student Council	5,692.61	4,373.92	408.50	9,658.03
Yearbook	12,169.89	-	1,427.81	10,742.08
Sales Tax Payable	88.15	27.98	108.19	7.94
	<u>\$ 65,939.66</u>	<u>\$ 45,673.79</u>	<u>\$ 44,787.33</u>	<u>\$ 66,826.12</u>

Reconciliation of Cash Balances:**Checking Account**

Bank Statement Balance at End of Month	\$ 73,879.66
Less Outstanding Checks	(7,053.54)
Plus Outstanding Receipts	-
Plus NSF Check - Stop Payment	-
Plus Bank Service Charges	-
Book Balance at End of Month	<u>\$ 66,826.12</u>

Other Accounts

Petty Cash Funds	\$ -
CD's	\$ -
Savings	\$ -
Total Cash Balance at End of Month	<u>\$ 66,826.12</u>

Sutherland High School

<u>Club/Activity</u>	Beginning Balance July 1, 2019	Receipts	Disbursements	Ending Balance December 31, 2019
Class of 2019	1,491.03	806.64	2,297.67	-
Class of 2020	3,122.57	3,134.60	2,195.13	4,062.04
Class of 2021	2,274.81	504.81	471.50	2,308.12
Class of 2022	2,104.93	1,910.77	1,618.80	2,396.90
Class of 2023	-	1,170.19	652.09	518.10
Band	663.45	708.00	708.00	663.45
Best Buddies	261.73	250.00	33.39	478.34
DECA Club	110.47	1,650.00	1,000.00	760.47
Drama	8,072.45	4,054.84	1,476.39	10,650.90
Fine Arts	88.16	172.00	-	260.16
Gay Straight Alliance	412.90	-	-	412.90
Girl Up	-	103.00	-	103.00
Latin Club	659.59	4,382.96	2,374.50	2,668.05
Link Crew	1,034.10	43.25	571.89	505.46
Model UN	3,841.13	7,550.00	4,361.30	7,029.83
Musicals	22,716.29	328.73	4,071.76	18,973.26
Newspaper-Midnight	114.70	-	18.98	95.72
Pegasus	1,926.67	-	-	1,926.67
Project Earth	613.72	500.00	-	1,113.72
Runway for Relief	-	-	-	-
Science Olympiad	1,074.30	500.00	-	1,574.30
Show Choir	1,593.10	2,763.10	1,655.36	2,700.84
Ski Club	2,658.76	4,905.77	4,652.31	2,912.22
Student Council	10,490.75	3,276.09	3,138.18	10,628.66
Tri-M	346.74	1,669.10	100.00	1,915.84
Yearbook	9,994.28	124.00	1,298.09	8,820.19
Sales Tax Payable	324.61	622.77	909.17	38.21
	\$ 75,991.24	\$ 41,130.62	\$ 33,604.51	\$ 83,517.35

Reconciliation of Cash Balances:

Checking Account	
Bank Statement Balance at End of Month	\$ 85,582.54
Less Outstanding Checks	(2,065.19)
Plus Outstanding Receipts - NSF checks	-
Plus Outstanding Receipts - Deposits in Transit	-
Book Balance at End of Month	<u>\$ 83,517.35</u>
Other Accounts	
Petty Cash Funds	\$ -
CD's	\$ -
Savings	\$ -
Total Cash Balance at End of Month	<u><u>\$ 83,517.35</u></u>

Mendon High School

<u>Club/Activity</u>	Beginning Balance July 1, 2019	Receipts	Disbursements	Ending Balance December 31, 2019
Class of 2019	2,514.30	453.26	2,967.56	-
Class of 2020	15,311.72	2,656.59	49.36	17,918.95
Class of 2021	2,949.85	1,666.89	108.50	4,508.24
Class of 2022	1,577.29	2,264.11	875.00	2,966.40
Class of 2023	-	1,741.89	-	1,741.89
Art Club	15.74	-	-	15.74
Best Buddies	110.68	-	-	110.68
Bookstore	3,192.01	116.65	218.47	3,090.19
Concert Band	1.00	3,187.15	1,253.00	1,935.15
Concert Choir	1,177.97	690.00	90.00	1,777.97
DECA Club	1,491.99	6,259.63	4,168.17	3,583.45
Drama Club	5,573.37	4,769.07	2,466.62	7,875.82
Electrathon	451.90	-	-	451.90
Environmental Awareness	3.18	16.20	-	19.38
French Club	196.23	225.00	65.87	355.36
Latin Club	761.02	160.00	170.00	751.02
Link Crew	2,624.38	465.08	1,249.73	1,839.73
Model UN	1,605.79	9,454.00	3,453.76	7,606.03
Musical Activities	21,974.85	-	159.00	21,815.85
National Honor Society	999.66	-	172.80	826.86
Orchestra	801.74	1,598.37	132.00	2,268.11
Pittsford Girl Up	215.30	-	-	215.30
Reality Check	116.61	-	-	116.61
Science Olympiad	721.71	225.00	225.00	721.71
Runway for Relief	415.65	-	62.02	353.63
Students against Cancer	7.83	491.00	-	498.83
Student Council	7,985.89	7115.59	1,351.13	13,750.35
Technology Club	1,218.30	1,311.05	1,825.51	703.84
Virtual Enterprises	566.12	840.00	830.20	575.92
Wind Ensemble	726.51	2,286.76	1,084.50	1,928.77
Yearbook	17,935.70	9,087.44	12,570.41	14,452.73
Sales Tax Payable	185.48	618.56	670.35	133.69
	\$ 93,429.77	\$ 57,699.29	\$ 36,218.96	\$ 114,910.10

Reconciliation of Cash Balances:

Checking Account	
Bank Statement Balance at End of Month	\$ 116,253.46
Less Outstanding Checks	(1,398.36)
Plus Outstanding Receipts - NSF checks	55.00
Book Balance at End of Month	<u>\$ 114,910.10</u>
Other Accounts	
Petty Cash Funds	\$ -
CD's	\$ -
Savings	\$ -
Total Cash Balance at End of Month	<u><u>\$ 114,910.10</u></u>
TOTAL OF ALL CLUBS	342,845.02

Pittsford Schools

Administrative Offices
75 Barker Road – East Wing
Pittsford, NY 14534
585.267.1053

fax: 585.381.9368

Darrin_Kenney@pittsford.monroe.edu

Darrin Kenney
Assistant Superintendent for Business

Date: January 23, 2020
To: Michael Pero, Superintendent of Schools
From: Darrin T. Kenney, Assistant Superintendent for Business
Re: Audit Reports Approval

DTK

The Audit Oversight Committee (AOC) has reviewed the Single Audit (Federal Compliance) and the Extraclassroom Activities Audit conducted by the external auditor for the year ended June 30, 2019.

The Single Audit received a clean opinion with no findings noted and the Extraclassroom Audit contained findings inherent to that operation, as well as a list of corrections of the prior year's findings. The AOC recommends that both audits be accepted by the Board of Education.

I have provided copies of both reports, audit comment responses, and recommend the following resolutions for Board of Education action:

Be It Resolved, that the Board of Education, on the recommendation of the Audit Oversight Committee, accepts the Single Audit Report for year ended June 30, 2019.

Be It Also Resolved, that the Board of Education, on the recommendation of the Audit Oversight Committee, accepts the Extraclassroom Activity Funds Financial Report for year ended June 30, 2019.

DTK:kd

Attachments

Cc: L. Reister

PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2019

MENGEL METZGER BARR & CO. LLP

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

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MENGEL METZGER BARR & CO. LLP

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

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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

We have audited the Pittsford Central School District, New York's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The Pittsford Central School District, New York's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Pittsford Central School District, New York's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Pittsford Central School District, New York's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Pittsford Central School District, New York complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

The management of the Pittsford Central School District, New York is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Pittsford Central School District, New York's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Pittsford Central School District, New York's internal control over compliance.

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

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregated remaining fund information of the Pittsford Central School District, New York as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Pittsford Central School District, New York's basic financial statements. We issued our report thereon dated September 20, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rochester, New York
November 5, 2019

Raymond F. Wager, CPA, PC

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

<u>Grantor / Pass - Through Agency</u>	<u>CFDA</u>	<u>Grantor</u>	<u>Pass-Through</u> <u>Agency</u>	<u>Total</u>
<u>Federal Award Cluster / Program</u>	<u>Number</u>	<u>Number</u>	<u>Number</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	0032-19-0368	\$ 1,082,576 *
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-19-0368	48,243 *
<i>Total Special Education Cluster IDEA</i>				<u>\$ 1,130,819</u>
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-18-1385	28,603
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-19-1385	87,687
Title III I - LEP	84.365	N/A	0149-18-1385	9,518
Title IIIA - LEP	84.365	N/A	0293-18-1385	3,561
Title IIIA - LEP	84.365	N/A	0293-19-1385	18,073
Title IVA - Student Support and Academic Enrichments Grants	84.424	N/A	0204-19-1385	4,390
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-18-1385	13,555
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-19-1385	177,809
Total U.S. Department of Education				<u>\$ 343,196</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u><u>\$ 1,474,015</u></u>

* Major Programs

PITTSFORD CENTRAL SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

June 30, 2019

1. **Basis of Presentation:**

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

2. **Summary of Significant Accounting Policies:**

Expenditures reported on the schedule are reported on the GAAP basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. **Indirect Costs:**

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

4. **Matching Costs**

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

PITTSFORD CENTRAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

June 30, 2019

I. Summary of the Auditor's Results

Financial Statements

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

Federal Awards

- a) Internal control over major programs
 - 1. Material weaknesses identified No.
 - 2. Significant deficiency(ies) identified No.
- b) Type of auditor's report issued on compliance for major programs Unmodified.
- c) Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) No.
- d) Identification of major programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>Special Education Cluster:</u>	
CFDA #84.027	Special Education-Grants to States (IDEA Part B)
CFDA #84.173	Special Education-Preschool Grants (IDEA Preschool)

- e) Dollar threshold used to distinguish between Type A and Type B programs \$750,000.
- f) Auditee qualifies as low-risk auditee Yes.

II. Financial Statement Findings

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

III. Federal Award Findings and Questioned Costs

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

PITTSFORD CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

FINANCIAL REPORT

For Year Ended June 30, 2019

MENGEL METZGER BARR & CO. LLP

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

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MENGEL METZGER BARR & CO. LLP

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

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Pittsford Central School District for the year ended June 30, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

1

Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of Pittsford Central School District for the year ended June 30, 2019, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

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

Rochester, New York
November 6, 2019

Raymond F. Wager, CPA, PC

PITTSFORD CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For Year Ended June 30, 2019

<u>Pittsford Mendon High School:</u>	<u>Cash Balance July 1, 2018</u>	<u>Receipts</u>	<u>Disburse- ments</u>	<u>Cash Balance June 30, 2019</u>
Class of 2018	\$ 4,657	\$ -	\$ 4,657	\$ -
Class of 2019	11,648	12,234	21,368	2,514
Class of 2020	7,283	15,486	7,457	15,312
Class of 2021	1,404	2,926	1,380	2,950
Class of 2022	-	2,152	575	1,577
Art Club	-	16	-	16
Best Buddies	365	96	350	111
Bookstore	3,280	306	394	3,192
Concert Band	-	507	506	1
Concert Choir	668	4,422	3,912	1,178
DECA Club	1,266	22,429	22,203	1,492
Drama Club - Musical	5,109	10,926	10,462	5,573
Electrathon Club	202	250	-	452
Environmental Awareness	3	-	-	3
French Club	290	-	93	197
Latin Club	761	140	140	761
Link Crew	3,579	1,836	2,792	2,623
Model UN	1,603	10,069	10,066	1,606
Musical Activities	24,701	19,654	22,381	21,974
National Honor Society	1,186	-	186	1,000
Orchestra	582	1,236	1,016	802
Pittsford Girl Up	324	15	123	216
Reality Check	124	-	8	116
Runway for Relief	419	-	3	416
Science Olympiad	119	2,960	2,357	722
Students Against Cancer	-	348	340	8
Student Council	7,800	8,887	8,515	8,172
Technology Club	1,656	2,947	3,385	1,218
Virtual Enterprises	762	595	791	566
Wind Ensemble	752	1,589	1,615	726
Women's A Cappella	391	-	391	-
Yearbook	22,075	15,746	19,885	17,936
Total Pittsford Mendon High School	\$ 103,009	\$ 137,772	\$ 147,351	\$ 93,430

<u>Pittsford Sutherland High School:</u>	<u>Cash Balance</u> <u>July 1, 2018</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2019</u>
Class of 2018	\$ 4,113	\$ 386	\$ 4,499	\$ -
Class of 2019	2,547	34,240	35,296	1,491
Class of 2020	1,884	3,388	2,149	3,123
Class of 2021	1,337	2,797	1,859	2,275
Class of 2022	-	3,456	1,351	2,105
Band	663	2,744	2,745	662
Best Buddies	677	46	461	262
Chorus	1,275	1,516	1,198	1,593
DECA	92	5,550	5,531	111
Drama Club	8,929	3,509	4,366	8,072
Fine Arts	142	534	588	88
Gay Straight Alliance	321	143	51	413
Latin Club	660	562	562	660
Link Crew	1,165	909	1,040	1,034
Model U.N. Club	3,648	13,508	13,315	3,841
Musicals	23,624	23,278	24,186	22,716
News Club	184	-	69	115
Pegasus	427	1,500	-	1,927
Project Earth	551	439	376	614
Science Olympiad	-	2,529	1,455	1,074
Ski Club	1,416	5,095	3,852	2,659
Student Council	13,073	8,864	11,122	10,815
Tri-M	247	1,549	1,449	347
Yearbook	10,384	5,720	6,110	9,994
Total Pittsford Sutherland				
High School	<u>\$ 77,359</u>	<u>\$ 122,262</u>	<u>\$ 123,630</u>	<u>\$ 75,991</u>

<u>Barker Road Middle School:</u>	Cash Balance July 1, 2018	Receipts	Disburse- ments	Cash Balance June 30, 2019
Adventure Club	\$ 2,302	\$ 5,828	\$ 5,899	\$ 2,231
Art Club	72	-	40	32
Bookstore	4,470	3,029	2,470	5,029
Drama Club	6,833	21,557	20,561	7,829
Gay Straight Alliance	25	-	25	-
Home & Careers	1,445	2,475	2,080	1,840
Latin Club	1	240	240	1
Music Activities	4,482	19,702	15,538	8,646
Science Olympiad	514	105	160	459
Ski Club	4,253	10,125	10,440	3,938
Student Council	6,153	43,649	40,763	9,039
Robotics Club	222	-	222	-
Yearbook	5,765	-	1,674	4,091
Total Barker Rd Middle School	\$ 36,537	\$ 106,710	\$ 100,112	\$ 43,135

Calkins Road Middle School

Art Club	\$ 27	\$ -	\$ -	\$ 27
Best Buddies	155	-	140	15
Blue Team	-	7,355	5,988	1,367
Bookstore	1,282	608	608	1,282
Drama Club	25,345	22,736	25,245	22,836
Green Team	-	2,214	2,214	-
Home Careers	3,842	1,892	2,637	3,097
Latin Club	1,020	1,000	1,000	1,020
Library Club	-	4,274	4,274	-
Maroon Team	-	1,548	1,548	-
Music Activities	15,012	15,037	16,053	13,996
Orange Team	-	1,404	1,404	-
Principal's Cabinet	-	3,004	2,967	37
Purple Team	-	2,281	2,281	-
Red Team	-	1,404	1,404	-
Science Olympiad	-	2,658	2,658	-
Ski Club	1,946	8,835	7,775	3,006
Spanish Club	1,306	-	-	1,306
Student Council	5,722	15,934	15,875	5,781
Yearbook	10,916	2,254	1,000	12,170
Total Calkins Rd Middle School	\$ 66,573	\$ 94,438	\$ 95,071	\$ 65,940

	<u>Cash Balance</u> <u>July 1, 2018</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2019</u>
<u>Allen Creek Elementary School:</u>				
Student Council	\$ 1,262	\$ 1,698	\$ 2,433	\$ 527
Total Allen Creek Elementary School	\$ 1,262	\$ 1,698	\$ 2,433	\$ 527
<u>Jefferson Road Elementary School:</u>				
Student Council	\$ 1,649	\$ 4,827	\$ 5,006	\$ 1,470
Total Jefferson Road Elementary School	\$ 1,649	\$ 4,827	\$ 5,006	\$ 1,470
<u>Mendon Center Elementary School:</u>				
Bookstore	\$ 7,465	\$ 4,785	\$ 2,701	\$ 9,549
Newspaper Club	-	239	239	-
Ski Club	1,509	2,084	2,504	1,089
Student Council	2,136	12,454	11,676	2,914
Total Mendon Center Elementary School	\$ 11,110	\$ 19,562	\$ 17,120	\$ 13,552
<u>Park Road Elementary School:</u>				
Ski Club	\$ 892	\$ 2,040	\$ 2,856	\$ 76
Student Council	2,300	5,642	4,256	3,686
Total Park Road Elementary School	\$ 3,192	\$ 7,682	\$ 7,112	\$ 3,762
<u>Thornell Road Elementary School:</u>				
Ski Club	\$ 1,030	\$ 2,527	\$ 2,749	\$ 808
Student Council	3,654	3,657	3,836	3,475
Total Thornell Road Elementary School	\$ 4,684	\$ 6,184	\$ 6,585	\$ 4,283
GRAND TOTAL	\$ 305,375	\$ 501,135	\$ 504,420	\$ 302,090

(See accompanying notes to financial statement)

PITTSFORD CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENT

June 30, 2019

(Note 1) Accounting Policy:

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

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

(Note 2) Cash and Cash Equivalents:

Cash and cash equivalents is comprised of nine checking accounts. The balance in these accounts is fully covered by FDIC Insurance.

(Note 3) Subsequent Events:

Our examination disclosed expenses pertaining to the 2018-19 fiscal year which were not transacted or recorded until the 2019-20 fiscal year as follows:

<u>School</u>	<u>Club</u>	<u>Expenses</u>
Barker Road Middle School	Yearbook	\$ 3,488
Total		\$ 3,488

If this amount had been recorded prior to year end, the effect would have been a reduction of the total cash balance in the amount of \$3,488 at June 30, 2019.

(Note 4) Related Party Transactions:

The extraclassroom activity funds did business with a company owned by the husband of the vocal director of the Calkins Road Drama Club. During the 2018-19 fiscal year, \$917 was spent with this vendor. We also noted that the co-advisor of the Barker Road Student Council is the husband of the building principal.

PITTSFORD CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the Pittsford Central School District's Extraclassroom Activity Funds for the year ended June 30, 2019. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system. In particular, cash being handled by numerous students and faculty advisors at various functions provides an atmosphere of limited control over those receipts.

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

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

Pittsford Sutherland High School:

Current Year Deficiency in Internal Control –

Untimely Deposits

During the course of our examination, we noted six instances (Student Council – 2, Class of 2022 – 1, Project Earth – 1, Link Crew – 1, and Ski Club – 1) where deposits were made to the bank in an untimely manner.

In an effort to safeguard receipts, we recommend every effort continue to be made to deposit cash collections on a more timely basis.

Barker Road Middle School:

Prior Year Deficiency Pending Corrective Action –

Gift Card Prizes

During the course of our examination, we noted that \$420 in gift cards were purchased through the Student Council, however, there was no indication of who these gift cards were given to and no meeting minutes to approve the purchase.

We recommend the purchase of all gift cards be approved in each respective clubs meeting minutes. In addition, a listing should be signed by the recipients acknowledging receipt.

Calkins Road Middle School:

Current Year Deficiencies in Internal Control –

Student Participation

Our interview with the Ski Club Faculty Advisor revealed that the Club is not maintaining a separate ledger. It appears that the club keeps all receipt and disbursement documentation and compares these records to the Central Treasurer's ledger on a monthly basis to determine accuracy.

We recommend the Student Treasurer together with the Faculty Advisor maintain a separate ledger for their club's financial activity.

Profit and Loss Statements

Our examination revealed three instances at Calkins Road Middle School (Drama Club, Student Council and Music Activities) where profit and loss statements were missing one or more of the required signatures.

We recommend the Student Treasurer, together with the Faculty Advisor, sign the profit and loss statements after they have been completed.

Mendon Center Elementary School:

Prior Year Deficiencies Pending Corrective Action –

General Accountability

During our interview with the Bookstore Faculty Advisor, we noted that the Bookstore Student Treasurer did not maintain a separate ledger for the Club.

(Mendon Center Elementary School) (Continued)

Payment Orders

Our examination revealed three instances in the Student Council and one instance in the Bookstore in which the payment order lacked one of the three required authorizing signatures. We also were unable to locate a payment order approving a donation made by the Newspaper Club.

In an effort to improve internal accounting controls, we recommend all payment orders include the three required authorizing signatures prior to being processed for payment by the Central Treasurer.

Current Year Deficiency in Internal Control –

Roller Skating Parties

The Student Council holds roller skating parties throughout the year for different grade levels. While it appears that enough cash was deposited by the end of the year to cover the cost of all skaters, we noted the deposits on the profit and loss statements examined could not be easily traced to deposits included on the general ledger.

We recommend the information included on the profit and loss statements prepared by the Student Treasurer be traceable to items included on the general ledger.

Thornell Road Elementary School:

Prior Year Deficiency Pending Corrective Action –

General Accountability

The Central Treasurer and Student Council Faculty Advisor indicated that the Student Council began maintaining a separate ledger for the club's activity during the year, however, the Student Council did not prepare a profit and loss statement for their roller skating parties.

We recommend this situation be reviewed and the appropriate corrective action be implemented during the 2019-20 fiscal year.

Other Item:

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follows:

Inactive Clubs –

As indicated on the statement of cash receipts and disbursements, the following clubs were financially inactive during the 2018-19 fiscal year. These clubs should be reviewed in accordance with Board policy:

Mendon High School
Environmental Awareness

Calkins Road Middle School
Art Club
Spanish Club

Prior Year Recommendations:

We are pleased to report that the following prior year recommendations have been implemented to our satisfaction:

Sutherland High School –

1. A reconciliation of items sold to total cash collected was prepared by the Project Earth Club.
2. All payment orders examined included each of the three required authorizing signatures.

Barker Road Middle School –

1. The Student Treasurer of the Yearbook Club maintained a separate set of books during the year under examination.
2. It appears that the District is working with the Student Council and Adventure Club Faculty Advisors to ensure reimbursements are kept to a reasonable level.

Calkins Road Middle School –

1. The various Student Teams each have a separate Student Treasurer and Faculty Advisor. In addition, it does not appear that the building Principal is involved in the financial transactions of the Student Teams.

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


Rochester, New York
November 6, 2019

Raymond F. Wager, CPA, PC

Pittsford Schools

Leeanne G. Reister
Director of Finance

Administrative Offices
75 Barker Road - East Wing
Pittsford, NY 14534
585.267.1036
Fax: 585.381.9368
Leeanne_Reister@pittsford.monroe.edu

To: Michael Pero, Superintendent
Darrin Kenney, Asst. Superintendent for Business
Audit Oversight Committee
From: Leeanne Reister, Director of Finance 
Date: November 18, 2019
RE: Extra-Class Audit Report Response

The Extra-Classroom Account Audit for fiscal for year ending June 30, 2019 took place October 7-9, 2019. After receiving the draft report, each school was sent a copy of the findings for their school and was asked to respond in writing.

Auditors Findings and Evaluations – General Findings:

Subsequent Events

Our examination disclosed an expense pertaining to the 2018-2019 fiscal year which was not transacted or recorded until the 2019-2020 fiscal year as follows:

Barker Road Middle School – Yearbook Club	\$3,488
-------------------------------------------	---------

Building Response

The advisor will work with the vendor to receive the invoice with ample time to process the payment order within the fiscal year.

Pittsford Sutherland High School

Current Year Deficiencies in Internal Control-

Untimely Deposits

During the course of our examination, we noted six instance in the Student Council, Class of 2022, Project Earth, Link Crew, and Ski Club where deposits were made to the bank in an untimely manner.

Building Response

Club advisors for those clubs agreed that in the future they will submit daily deposits to the Central Treasurer as checks/payments are received.

Barker Road Middle School

Prior Year Deficiencies Pending Corrective Action-

Gift Card Raffle

During the course of our examination, we noted \$420 in gift cards were purchased through the Student Council; however, there was no indication of who these gift cards were given to and no meeting minutes to approve the purchase.

Building Response

This year the club had a list of names attached to the meeting minutes. Next year the Student Council will make sure signatures are included.

Current Year Deficiencies in Internal Control-

Drama Stipends

During our examination, we noted the Drama Club paid stipends. While we commend the District for Processing these payments through payroll, we noted that the amounts paid were not established with club meeting minutes indicating approval and support by a majority of the club's members.

We recommend payments of this nature be supported by club minutes indicating student authorization.

Building Response

There will be minutes attached to time sheets with student voting approval of stipend amounts.

Profit and Loss Statements

Our examination revealed two instances (Drama Club and Student Council) where profit and loss statements were missing one or more of the required signatures. We recommend the Student Treasurer, together with the Faculty Advisor, sign the profit and loss statements after they have been completed.

Building Response

The Advisor and Central Treasurer will be more diligent in getting the Student Treasurers' signatures on the Profit & Loss forms.

Calkins Road Middle School

Current Year Deficiencies in Internal Control-

Student Participation

Our interview with the Ski Club Faculty Advisor revealed that the Club is not maintaining a separate ledger. It appears that the club keeps all receipt and disbursement documentation and compares these to the Central Treasurer's ledger on a monthly basis to determine accuracy.

We recommend the Student Treasurer together with the Faculty Advisor maintain a separate ledger for their club's financial activity.

Building Response

The Ski Club Advisor will be sure to maintain a separate ledger with her Student Treasurer.

Profit and Loss Statements

Our examination revealed three instances at Calkins Road Middle School (Drama Club, Student Council and Music Activities) where profit and loss statements were missing one or more of the required signatures.

We recommend the Student Treasurer, together with the faculty Advisor, sign the profit and loss statements after they have been completed.

Building Response

The Club Advisors will make sure that the Student Treasurers sign the profit and loss statements.

Mendon Center Elementary School

Prior Year Deficiencies Pending Corrective Action-

General Accountability

During the course of our interview with the Book Store Faculty Advisor, we noted that the Bookstore Student Treasurer did not maintain a separate ledger for the club.

Building Response

The Bookstore faculty advisor will work with the student treasurer to prepare and maintain a separate ledger for the Bookstore.

Payment Orders

Our examination revealed three instances in the Student Council and one instance in the Bookstore in which the payment order lacked one of the three required authorizing signatures. We also were unable to locate a payment order approving a donation made by the Newspaper Club.

Building Response

Every effort will be made to obtain signatures when payment orders are submitted, prior to processing for payment by the Central Treasurer.

Current Year Deficiency in Internal Control-

Roller Skating Parties

The Student Council holds roller-skating parties throughout the year for different grade levels. While it appears that enough cash was deposited by the end of the year to cover the cost of all skaters, we noted the deposits on the profit and loss statements examined could not be easily traced to deposits included on the general ledger.

We recommend the information included on the profit and loss statements prepared by the Student Treasurer be traceable to items included on the general ledger.

Building Response

All of the information included on the profit and loss statements prepared by the Student Treasurer will be traceable to items included on the general ledger.

Thornell Road Elementary School:

Prior Year Deficiencies Pending Corrective Action-

General Accountability

The Central Treasurer and Student Council Faculty Advisor indicated that the Student Council began maintaining a separate ledger for the club's activity during the year, however, the Student Council did not prepare a profit and loss statement for their roller skating parties.

We recommend this situation be reviewed and the appropriate corrective action be implemented during the 2019-20 fiscal year.

Building Response

The importance of providing an accurate record of funds, including providing profit & loss statements has been discussed Student Council Advisor. At the end of each activity, the Central Treasurer will verify that the club has turned in all paperwork.

The schools have continued to address audit findings and we are pleased the auditors have recognized that several of last year's findings were corrected to the auditors' satisfaction. The Principals, Central Treasurers, Faculty Advisors and Student Treasurers continue to work hard to make the clubs a positive learning experience for students.

The Business Office conducts training bi-annually for all Central Treasurers and Club Advisors which occurred in the Fall of 2018. In order to provide support to both new advisors and treasurers Holly Evans, Assistant Director of Finance and former auditor of Extra-Class Activity accounts conducts a "New Advisor and Central Treasurer Training" in off years.

Pittsford Schools

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Darrin Kenney
Assistant Superintendent for Business

Date: January 23, 2020
To: Michael Pero, Superintendent of Schools
From: Darrin T. Kenney, Assistant Superintendent of Schools
Re: Internal Auditor Request for Proposal Acceptance

STK

On January 22, 2020, the audit committee convened and reviewed materials related to the recent request for proposals (RFP) for Internal Audit Services. This process was conducted in accordance with Education Law Sec 170 and the NYS Comptroller's Five Point Plan, and to identify an auditing firm that provided service more in line with the needs of the District.

After discussion of various factors such as fee structure, expertise, responsiveness and examples of work performed, the Audit Oversight Committee decided to recommend the firm of Hungerford Vinton, LLC.

Therefore I recommend the following resolution:

BE IT RESOLVED, that the Board of Education of the Pittsford Central School District, in accordance with New York State General Municipal and New York State Education Laws, initiated a Request for Proposal (RFP) process for Internal Audit Services, and as a result of such process does hereby accept the proposal of the audit firm of Hungerford Vinton, LLC.

BE IT FURTHER RESOLVED, that the Board of Education, at its regular meeting does hereby appoint the firm of Hungerford Vinton, LLC for the 2019-2020 fiscal year under the terms and conditions of the RFP, and does hereby reserve the right to extend and/or modify services as permitted by law and the RFP.

DTK:kd

Pittsford Schools

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Leeanne_Reister@pittsford.monroe.edu

Leeanne G. Reister
Director of Finance

Date: January 23, 2020

To: Michael Pero, Superintendent
Darrin Kenney, Asst. Superintendent for Business

From: Leeanne Reister, Director of Finance



RE: Board Resolution – Non-Resident Tuition Rates

As you know, in the Pittsford District Teachers Association Contract, Section 19 allows children of non-resident staff to enroll in the Pittsford Central Schools with payment of tuition. The tuition rates follow those calculated and reported on the TRAEST report from the State Aid Unit each year. The New York Department of Education has published the estimated non-resident tuition rates for the 2019-20. Per Section 174.2 (a) (6) of the Regulations of the Commissioner of Education, the non-resident tuition rates on the State Aid output reports are estimated rates for billing during the 2019-20 school year, when the actual rates become available refunds or additional charges are to be made.

Therefore, I recommend that the following resolution be approved by the Board of Education:

RESOLVED, that the Board of Education establishes the non-resident tuition rates for the 2019-20 school year and until new rates are published as follows:

Tuition charge for regular education students based on net cost per student:

Grade K-6	\$13,967
Grades 7-12	\$15,223

Tuition Charge for students receiving special education services:

Grade 1-6	\$46,627
Grades 7-12	\$47,883

An agreement will be executed for each non-resident student enrolling in PCSD under the PDTA contract and will describe terms for payment of tuition per Board Policy 7132.

PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

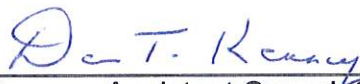
RECOMMENDATION FOR SALE AND DISPOSAL OF SCHOOL DISTRICT TEXTBOOKS/LIBRARY BOOKS

TO: Board of Education
FROM: Darrin Kenney, Assistant Superintendent for Business
(Prepared by Leslie Pawluckie, Purchasing Agent)
BOE DATE: January 27, 2020
TOPIC: Sale and Disposal of School District Outdated Textbooks/Library
Books

The attached list of surplus textbook/library books was submitted to the Purchasing Department to request quotes for sale or disposal. Melanie Ward, Assistant Superintendent for Instruction, reviewed the list and approved the textbook/library books for sale or disposal. Quote requests were emailed January 6, 2020, to the following vendors: Earthlink, Follett School Solutions, K12 Books, K-12 Book Buyer, K12 Savings, Meg Buys Books, Northeast Books, and Textbook Buyer. No bids were received for the Textbook/Library Books.

BE IT RESOLVED, that the Board of Education of the Pittsford Central School District approve the disposal of the outdated surplus textbook/library books.

Comments: Please see attached list of textbooks/library books to be disposed.



Darrin Kenney, Assistant Superintendent for Business

Pittsford Schools

Field Trip Approval Form (Athletic/Secondary)

This form must be filled out for every district field trip. Complete and submit at least three months in advance for an overnight, out of state or out of country trip and 30 days for a day trip.

Date of application: 11/14/19

School Requesting Trip: SHS

Date(s) of trip: March 26th to March 28th 2020

Classification of trip: (Check all that apply)

- Day Trip
- Overnight without missing instructional time
- Overnight with missing instructional time
- Out of state
- Out of country

Type of field trip: Extracurricular Robotics Competition

Class/Club/Team Name Participating in the Trip:

Robotics Team

Reason for Trip:

For students to compete in the FIRST robotics competition that they have been spending since January building a robot for.

Trip Initiator(Teacher/Advisor/Coach):

Brian

Holliday

First Name

Last Name

Trip Initiator Email: brian_holliday@pittsford.monroe

Number of substitute teacher(s) to be needed for the date(s) of the trip? 1

TRIP LOGISTICS

Have both the district and building calendars been checked for conflicts?

Yes No

None for the high school students

Identify conflicts: We have 2 middle school students that would be unable to attend due to state testing

Trip Destination Address: (if overnight trip, provide name and address of overnight lodging)

Name: The Great Lakes Science Center **Street Address:** 601 Erieside Avenue

City: Cleveland **State:** Ohio **Zip:** 44114

Date(s) of Departure from School: March 26th

Time(s) of Departure from School: 6am

Date(s) of Return to School: March 28

Time(s) of Return to School: midnight

Estimated round trip miles: 520 miles

Estimated Number of Students participating in trip: 20

Estimated Number of PCSD Chaperones participating in trip: 0

Estimated Number of Parent Chaperones participating in trip: 2

Is a nurse needed to attend the trip? No

Are you aware of the process for collecting, administering, distributing and securing medication? Yes

Are you aware of the process for accommodating students with IEP's, allergies, and/or medical conditions? Yes

Is trip insurance available for this trip?

Yes No, Explain It is included in the price of the trip

Type of transportation. Check all that apply:

- Pittsford School Bus
- Non-Pittsford School Bus
- Commercial Tour Bus
- Train
- Airplane
- Other

TRIP COSTS - Expenses

Are you aware of any students who may require alternative financial support in order to attend? Yes - Specify how you will provide funds for eligible students

The club will use some of the funds donated over the year to help those students out.

Estimated trip cost per student: \$ 450.00

Additional costs per student (spending money, event fees, food, gratuities, etc):\$ 20.00

Estimated Trip Insurance fee per student (if applicable): \$

TRIP FUNDING - Payments

Student payments will be made to: Other, please specify Rochester Community Robotics

Please describe any fundraising (if involved):

Supervision of Overnight, Extended, Out-of-State, Out-of-Country Trips

Name of Tour Company used to manage trip: First Choice

Date of Parent Informational Meeting: 2/1/20

Date of Chaperone Meeting: 2/1/20

Supervision Details i.e. baggage checks, curfews, room check-ins, non-direct supervision activities:

I will be with the students during the baggage checks, curfews/room check-in, the actual competition and at the only night time activity away from the hotel, bowling.

Trip Adviser agrees to provide the Code of Conduct during the mandatory parent meeting and will obtain confirmation that all participants have read and agree to the code of conduct

Policy 8460: The District Code of Conduct applies to all participants at all times during a trip. Participation by students or adult supervisors may be terminated for a violation of the Code of Conduct during the trip. All expenses arising out of such an infraction, including travel expenses back to school and damage to property, are the responsibility of the student's parents, or in the case of an adult supervisor, that individual.

Trip Advisor Initials: BH

Trip Adviser will provide participants with the field trip cancellation policy and will obtain confirmation that all participants have read this policy.

Policy 8460: The Superintendent or designee reserves the right to cancel a field trip, particularly if security and safety is in doubt.

Trip Advisor Initials: BH

Curricular / Instructional

Instructional Objectives (Be specific, include outcomes, desired proficiency level and how you will measure the standards and district curriculum goals it meets.):

Robotics team will get to test their robot design, that they have been working since January, in a competition against other teams from around the country.

Preparation Activities (How will the student be prepared to for the trip as an instructional activity?):

Students have been had training sessions prior to the kick off of the competition on January 4 2020. Students are using that STEAM knowledge base to design and build a robot for the competition.

On Trip Activities (What instructional activities will occur on the trip?):

During the competition the team will analyze matches that will provide continuous feedback to the drive team for game play with specific alliances. This will put into practice the knowledge students gain from team training and their learning in

Follow-Up Activities (Upon return, what activities will occur to enrich the experience and to determine if the objectives were achieved?):

Our team will have an end of year evaluation of how the competition went, how the robot performed, and what we can do t

What instructional provisions have been made to help participants keep up with other classes that they will miss?

Student will have down time at night to do class work as well as the bus trip to and from the competition. The hotel has wifi so students can access on-line instruction via a phone or computer.

What specific plans have been made for the continued instruction of those students who will not participate in the field trip?

We have a web page, social media and a video feed from the actual competition that will keep the students not going abreast of the team accomplishments during the competition.

Other remarks about trip not included in any of the above fields:

Combining the excitement of sport with the rigors of science and technology. FIRST Robotics Competition the ultimate Sport for the Mind. High-school student participants call it "the hardest fun you'll ever have." It involves all the students classes that are in the realm of STEAM

Approvals:

Building Principal Initials:

VCKBAL

Date:

1/27/2020

Director Initials:

Date:

Superintendent Initials:

M.A.

Date:

1/27/2020

Board Approval Date:

Pittsford Schools

Field Trip Approval Form

This form must be filled out for every district field trip. Complete and submit at least three months in advance for an overnight, out of state or out of country trip and 30 days for a day trip.

Date of application: 1/13/20

School Requesting Trip: Athletics

Date(s) of trip: April 6 - 11, 2020

Classification of trip: (Check all that apply)

- Day Trip
- Overnight without missing instructional time
- Overnight with missing instructional time
- Out of state
- Out of country

Type of field trip: Athletic

Class/Club/Team Name Participating in the Trip:

Sutherland Varsity Softball

Reason for Trip:

Spring Break Trip - Grand Stand Softball Classic Tournament

Trip Initiator(Teacher/Advisor/Coach):

Mike

Scialo

First Name

Last Name

Trip Initiator Email: scialohitting@gmail.com

Number of substitute teacher(s) to be needed for the date(s) of the trip? None

TRIP LOGISTICS

Have both the district and building calendars been checked for conflicts?

Yes No

None

Identify conflicts:

Trip Destination Address: (if overnight trip, provide name and address of overnight lodging)

Name: Arista Resort

Street Address: 300 N. Ocean Blvd.

City: North Myrtle Beach

State: SC

Zip: 29582

Date(s) of Departure from School: April 6, 2020

Time(s) of Departure from School: 6 AM

Date(s) of Return to School: April 11, 2020

Time(s) of Return to School: 7 PM

Estimated round trip miles: 1600

Estimated Number of Students participating in trip: 15

Estimated Number of PCSD Chaperones participating in trip: 2

Estimated Number of Parent Chaperones participating in trip: 2

Is a nurse needed to attend the trip? No

Are you aware of the process for collecting, administering, distributing and securing medication? Yes

Are you aware of the process for accommodating students with IEP's, allergies, and/or medical conditions? Yes

Is trip insurance available for this trip?

Yes No, Explain

Type of transportation. Check all that apply:

Pittsford School Bus

Non-Pittsford School Bus

Commercial Tour Bus

Train

Airplane

Other

TRIP COSTS - Expenses

Are you aware of any students who may require alternative financial support in order to attend? No - Explain

The funding for the trip will be money raised by the booster club - to include all players.

Estimated trip cost per student: \$ 1,000

Additional costs per student (spending money, event fees, food, gratuities, etc):\$ 0

Estimated Trip Insurance fee per student (if applicable): \$ TBD

TRIP FUNDING - Payments

Student payments will be made to: Other, please specify Friends of Lady Knights Softball - FOLKS

Please describe any fundraising (if involved):

FOLKS to organize fundraising activities - to include Little League youth clinic, car wash, Upstate saving cards, sponsorships.

Supervision of Overnight, Extended, Out-of-State, Out-of-Country Trips

Name of Tour Company used to manage trip: Golden Memories Transportation, Inc.

Date of Parent Informational Meeting: 3/27/20

Date of Chaperone Meeting: 3/27/20

Supervision Details i.e. baggage checks, curfews, room check-ins, non-direct supervision activities:

Bags will be checked by parents prior to departure. Curfew will occur at 9 p.m. or 30 minutes after arrival back to hotel. Room checks will occur at curfew by chaperones.

Trip Adviser agrees to provide the Code of Conduct during the mandatory parent meeting and will obtain confirmation that all participants have read and agree to the code of conduct

Policy 8460: The District Code of Conduct applies to all participants at all times during a trip. Participation by students or adult supervisors may be terminated for a violation of the Code of Conduct during the trip. All expenses arising out of such an infraction, including travel expenses back to school and damage to property, are the responsibility of the student's parents, or in the case of an adult supervisor, that individual.

Trip Advisor Initials: MS

Trip Adviser will provide participants with the field trip cancellation policy and will obtain confirmation that all participants have read this policy.

Policy 8460: The Superintendent or designee reserves the right to cancel a field trip, particularly if security and safety is in doubt.

Trip Advisor Initials: MS

Curricular / Instructional

Instructional Objectives (Be specific, include outcomes, desired proficiency level and how you will measure the standards and district curriculum goals it meets.):

To expose athletes to a higher level of competition outside of our region and to attain the benchmark of 20 games per season.

Preparation Activities (How will the student be prepared to for the trip as an instructional activity?):

Participation in daily practices and instruction.

On Trip Activities (What instructional activities will occur on the trip?):

Minimum of one game played per day against other elite softball teams from outside the Rochester area.

Follow-Up Activities (Upon return, what activities will occur to enrich the experience and to determine if the objectives were achieved?):

Will reflect on experience of payers, families and team.

What instructional provisions have been made to help participants keep up with other classes that they will miss?

None needed.

What specific plans have been made for the continued instruction of those students who will not participate in the field trip?

It's anticipated that all Varsity team members will attend.

Other remarks about trip not included in any of the above fields:

Team to play 3 games & 2 scrimmages on trip.

Approvals:

Building Principal / Director Initials: *SMB*

Date: 1/13/20

Superintendent Initials:

MFR

Date: 1/27/2020