

PITTSFORD CENTRAL SCHOOL DISTRICT
PITTSFORD, NEW YORK
BOARD OF EDUCATION MEETING
MONDAY, JUNE 21, 2021
MCCLUSKI ROOM – BARKER ROAD MIDDLE SCHOOL
(LINK TO PUBLIC VIEWING ON WEBSITE)

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AGENDA  
7:00 P.M.

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA (BOARD ACTION)
- IV. APPROVAL OF MINUTES June 7, 2021 (BOARD ACTION)
- V. BOARD OF EDUCATION REPORT
  - A. Monroe County School Boards Association Meeting Reports
    - 1. Board Leadership
    - 2. Executive Committee
    - 3. Information Exchange Committee
    - 4. Labor Relations Committee
    - 5. Legislative Committee
    - 6. Steering Committee
    - 7. Communications Outreach Advisory Committee
  - B. Other Meeting Reports
  - C. Dates to Remember
    - 1. 7/13/21 – Summer Workshop – 8:00 am-3:00 pm – Mendon Golf Club
    - 2. 7/13/21 – (Tuesday) Regularly Scheduled Reorganization & Regular Meeting – 5:00 pm
    - 3. 7/14/21 – Summer Workshop – 8:00 am-12:00 pm – Mendon Golf Club
  - D. Approval of Superintendent’s Contract (BOARD ACTION)
- VI. FINANCIAL REPORT – Mr. Kenney
  - A. Action Items:
    - 1. Acceptance of Treasurer’s Report – May 31, 2021 (BOARD ACTION)
    - 2. Internal Auditor Risk Assessment Report (BOARD ACTION)
    - 3. 2021-2022 School Year Transportation Contract (BOARD ACTION)
    - 4. Transportation Contracts – Students with Special Needs (BOARD ACTION)
    - 5. 2021-2022 Proposed Food Service Budget and Prices (BOARD ACTION)
    - 6. 2020-2021 Year-End Fund Balance Management (BOARD ACTION)
    - 7. Bid Award (See Consent Agenda)
      - a. BOCES II Cooperative Athletic Supplies
  - B. Discussion:
  - C. Other:
- VII. HUMAN RESOURCE REPORT – Mr. Clark
  - A. Action Items:
    - 1. Professional Staff Report (BOARD ACTION)
    - 2. Support Staff Report (BOARD ACTION)
  - B. Discussion:
  - C. Other:

- VIII. SPECIAL EDUCATION REPORT – Ms. Woods
- A. Action Items: (See Consent Agenda)
    - 1. Committee on Special Education: Amendments – Agreement No Meetings, Annual Reviews, Initial Eligibility Determination Meetings, Reevaluation/Annual Reviews, Reevaluation Reviews, Requested Reviews CPSE to CSE Transition.
    - 2. Sub-Committee on Special Education: Amendment, Annual Reviews, Reevaluation/Annual Reviews, Reevaluation Review.
    - 3. Committee on Preschool Special Education: Annual Reviews, Annual Review/Reevaluation, Reevaluation Review.
  - B. Discussion:
  - C. Other:

- IX. SUPERINTENDENT’S REPORT – Mr. Pero
- A. Action Items:
    - 1. Call for Executive Session (BOARD ACTION)
  - B. Discussion:
  - C. Other:

- X. CONSENT AGENDA (BOARD ACTION)
- A. Bid Award
  - B. Committee on Special Education
  - C. Sub-Committee on Special Education
  - D. Committee on Preschool Special Education

XI. OLD BUSINESS

XII. NEW BUSINESS

XIII. PUBLIC COMMENT

*The Pittsford Board of Education values transparency and the public comments made during its meetings. As such, the Pittsford Board of Education actively provides for this agenda item at its regular meetings. Board of Education meetings are not public forums, rather they are business meetings held in public where dialogue is not normally conducted with audience members.*

*The purpose of this agenda item is for the Board to receive respectful and constructive feedback, opinions and information. These comments are then taken under advisement by the Board of Education and the Superintendent of Schools. Respect and civility are required during these meetings, particularly as we have students routinely attending as part of their course work.*

*Comments should be in reference to an interest or topic, not an individual. Each speaker will have the floor for no more than three minutes. The Board President reserves the right to limit the total amount of speaking time. In an effort to avoid repetitiveness, if speakers are attending with other residents with similar input, we ask that the group designate one person to address the Board as a group. For speakers who do not follow meeting and decorum protocols, the speaker's privilege to use the floor will no longer be recognized by the Board of Education. Those planning to address the Board during the Public Comment agenda item must share the nature of their topic, name and address with the Board Clerk before speaking. Notecards are available for this purpose at the sign-in table near the entrance of the meeting room.*

- XIV. ADJOURNMENT/RECESS (BOARD ACTION)

Next regularly scheduled meeting: (Tuesday) July 13, 2021 – 5:00 p.m.

**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](http://pittsfordschools.org)*

PITTSFORD CENTRAL SCHOOL DISTRICT

Board of Education Meeting

Monday, June 7, 2021

Barker Road Middle School

(Link to Public Viewing on Website)

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The REGULAR MEETING of the Pittsford Central School District Board of Education began at 6:00 p.m. in the McCluski Room, Barker Road Middle School on Monday, June 7, 2021.

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

LEADERSHIP TEAM PRESENT: M. Pero, J. Cimmerer, S. Clark, 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. At 6:03 p.m., the Board immediately convened into an Executive Session.

2. Motion was made by Mr. Sullivan, seconded by Mrs. Sanchez-Kazacos 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.

**APPROVED:  
EXECUTIVE  
SESSION**

Vote: Unanimously carried

3. Motion was made by Mr. Sullivan, seconded by Mrs. Sanchez-Kazacos and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the adjournment of its Executive Session at 6:50 p.m.

**APPROVED:  
ADJOURNMENT**

Vote: Unanimously carried

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

5. Motion was made by Mr. Sullivan, seconded by Mr. Aroesty and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the agenda for this meeting.

**APPROVED:  
AGENDA**

Vote: Unanimously carried

6. Motion was made by Mrs. Baum, seconded by Mrs. Sanchez-Kazacos and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the minutes of its May 24, 2021, meeting.

**APPROVED:  
MINUTES  
5/24/21**

Vote: Unanimously carried

7. Board Reports: Mrs. Thomas read an endorsement letter written by the Monroe County School Boards Association (MCSBA) in support of the advocacy letter sent to Governor Cuomo's office from the Monroe County Council of School Superintendents (MCCOSS) asking to adopt recommendations allowing Superintendents the local control to fully re-open schools and to bring students and staff back to school safely. Mrs. Thomas also read other dates to remember.

8. Motion was made by Mr. Aroesty, seconded by Mrs. Narotsky and carried regarding the following resolution:

**ACCEPTED:  
BUDGET  
TRANSFER**

Vote: Unanimously carried

107.

BE IT RESOLVED, that the Board of Education of the Pittsford Central School District at its regular meeting does hereby approve the budget transfer of funds as stated below:

\$225,200

From:  
830 9060 800 0809 Health Insurance

To:  
660 2630 490 0630 Instruc. Tech BOCES

\$100,000

From:  
830 9020 800 0801 Teachers' Ret. Sys.

To:  
660 2630 490 0630 Instruc. Tech BOCES

9. Motion was made by Mrs. Scott, seconded by Mr. Sullivan 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:  
Vote: Unanimously carried

**APPROVED:  
PROFESSIONAL  
STAFF REPORT**

A. Appointment – School Related Professional

Name: Erin LaMar  
Position: JRE CSE Assigned Paraprofessional  
Type of Position: Full Time  
Salary: \$14.48/hr.  
Effective Date: 06/01/2021

B. Resignation – School Related Professional – See attached letter  
Erin Thoma

10. Motion was made by Mrs. Baum, 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:  
Vote: Unanimously carried

**APPROVED:  
SUPPORT  
STAFF REPORT**

| TRANSPORTATION      |                 |             | LENGTH        |             |
|---------------------|-----------------|-------------|---------------|-------------|
| <u>RESIGNATIONS</u> | <u>POSITION</u> | <u>BLDG</u> | <u>OF SVC</u> | <u>DATE</u> |
| David Pompa         | Bus Attendant   | TMF         | 2.9 yrs.      | 05/21/2021  |

| TRANSPORTATION     |                 |             | LENGTH        |             |
|--------------------|-----------------|-------------|---------------|-------------|
| <u>RETIREMENTS</u> | <u>POSITION</u> | <u>BLDG</u> | <u>OF SVC</u> | <u>DATE</u> |
| Michael Capuano    | Bus Driver      | TMF         | 30.6          | 06/29/2021  |

| CUSTODIAL/MAINTENANCE |                 |             |              |             |               |
|-----------------------|-----------------|-------------|--------------|-------------|---------------|
| <u>APPOINTMENTS</u>   | <u>POSITION</u> | <u>BLDG</u> | <u>HOURS</u> | <u>DATE</u> | <u>SALARY</u> |
| Nicholas Leone        | Summer Helper   | TMF         | 40/wk.       | 05/17/2021  | \$12.50/hr.   |
| Kyle Owlett           | Summer Helper   | TMF         | 40/wk.       | 05/21/2021  | \$12.50/hr.   |

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

12. Superintendent's Report: Mr. Pero spoke on the following: June is Pride Month - noting that although progress has been made towards equality, a long road still remains. Mr. Pero proudly acknowledged the progress the District has made by celebrating the collective identities of our students and community members.

He spoke about the senior parade from this past Saturday and the upcoming senior ball and graduation. Mr. Pero spoke on the recent announcements regarding masking and the confusion around it. He also reiterated that we cannot choose which laws to follow, even if we do not agree with them. He concluded by encouraging everyone to write to their lawmakers about masking and opening schools fully.

13. Motion was made by Mr. Sullivan, seconded by Mrs. Scott and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the following items per the Consent Agenda:  
Vote: Unanimously carried

**APPROVED:  
CONSENT  
AGENDA**

**Bid Awards:**

|                     |                                 |                  |
|---------------------|---------------------------------|------------------|
| Fresh Pizza         | Fat Dough, Inc. – DBA: Domino’s | \$8.95 per pizza |
| Custodial Supplies  | Various Vendors                 | \$17,075.93      |
| Disposal of Surplus | 2 CRMS Pianos                   | Scrap            |

*These reports in their entirety are duly made a part of these minutes and are kept in a supplemental file for this meeting.*

Committee on Special Education: Amendment, Amendments – Agreement No Meetings, Annual Reviews, Initial Eligibility Determination Meetings, Reevaluation/Annual Reviews, Reevaluation Reviews, Requested Reviews CPSE to CSE Transition.

Sub-Committee on Special Education: Amendment – Agreement No Meetings, Annual Reviews, Reevaluation/Annual Reviews, Reevaluation Review.

Committee on Preschool Special Education: Amendments – Agreement No Meetings, Re-evaluation Review, Annual Reviews, Initial Eligibility Determination Meetings.

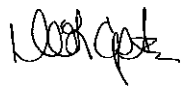
14. Mrs. Thomas read the protocols for public comment, also shown on the agenda.

15. Public Comment: Mrs. Thomas read a public comment that was sent in electronically from residents L. Lalka and D. Otten regarding their daughter’s favorable experience in school this year. Resident B. Cincebox spoke on masks. Resident K. Ryan spoke on the effects of mandates. Student A. Vazquez spoke on school lunches. Resident D. McGeough spoke on the future. Resident T. Thavakumar spoke on accessibility. Resident B. Price spoke on various topics. Resident E. Kay spoke on masking guidance. Mr. Pero responded to comments.

16. Motion was made by Mrs. Narotsky, seconded by Mr. Aroesty and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the adjournment of its Regular Meeting at 8:10 p.m.  
Vote: Unanimously carried

**APPROVED:  
ADJOURNMENT**

Respectfully submitted,



Deborah L. Carpenter  
School District Clerk

# PITTSFORD CENTRAL SCHOOL DISTRICT

## TREASURER'S REPORT

### May 31, 2021

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 May 31, 2021.

#### GENERAL FUND

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- The District received their proportionate share of sales tax from Monroe County in the amount of \$1,493,676 for the first quarter of 2021 (see page 4).
- The District has received, from other districts, \$213,121 for Health Services for the 2020-21 school year to date (see page 4).

#### SCHOOL LUNCH FUND

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- The school lunch program had net operations of (\$42,537) for the month of April. A Board of Education authorized transfer to cover the program deficit from April was made in May. Another authorized transfer to cover the May deficit will be made in June (see page 6).

#### TRUST & AGENCY FUND

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- Activity was normal for the month of May. The first of several scholarship checks were processed. (see page 8).
- Private Purpose Funds were recoded to Special Revenue Funds per GASB 84 (see page 8).

#### SPECIAL AID FUND

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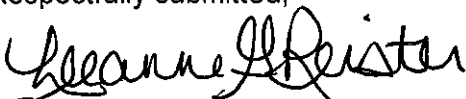
- Activity was normal for the month of March. The District is awaiting SED approval for Title I, Title II, & Title IV (See page 11).

#### CAPITAL, DEBT AND RESERVE FUNDS

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- Capital and Debt Service Funds have an unencumbered balance of \$10,875,140 (see page 13).
- Reserve fund balances total \$28,705,562 (see page 13).

Respectfully submitted,



Leeanne G. Reister  
Director of Finance

**PITTSFORD CENTRAL SCHOOLS**

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**May 31, 2021**

**GENERAL FUND**

|                               | 4/30/2021<br>Balance    | Receipts                | Disbursements           | 5/31/2021<br>Balance    |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Cash in Banks - Checking      | \$ 8,272,591.42         | \$ 24,211,657.81        | \$ 13,418,033.42        | \$ 19,066,215.81        |
| Money Market Account-Chase    | 3,401,542.77            | 403.87                  | -                       | 3,401,946.64            |
| Money Market Account- Key     | 109,656.66              | 0.93                    | -                       | 109,657.59              |
| Money Market Account- M & T   | 4,605,717.23            | 153.95                  | -                       | 4,605,871.18            |
| Money Market Account- CNB     | 135,091.18              | 7.25                    | -                       | 135,098.43              |
| Money Market Account- NYCLASS | 2,027,770.29            | 77.73                   | -                       | 2,027,848.02            |
| Chase Purchasing Card         | -                       | 249,806.73              | 249,806.73              | -                       |
| Investments (See Schedule)    | 24,101,900.43           | 323.46                  | 22,022,518.79           | 2,079,705.10            |
|                               | <b>\$ 42,654,269.98</b> | <b>\$ 24,462,431.73</b> | <b>\$ 35,690,358.94</b> | <b>\$ 31,426,342.77</b> |

**RESERVES**

|                                          | 4/30/2021<br>Balance    | Receipts         | Disbursements          | 5/31/2021<br>Balance    |
|------------------------------------------|-------------------------|------------------|------------------------|-------------------------|
| Unemployment Reserve (Checking)          | \$ 2,364,975.76         | \$ -             | \$ -                   | \$ 2,364,975.76         |
| Workers' Compensation Reserve            | 346,338.78              | -                | -                      | 346,338.78              |
| Reserve for Tax Certiorari (Checking)    | 1,182,208.11            | 30.05            | -                      | 1,182,238.16            |
| Employee Retirement Contribution         | 2,106,498.45            | 53.55            | -                      | 2,106,552.00            |
| Teachers Retirement Contribution         | 1,478,260.03            | 56.68            | -                      | 1,478,316.71            |
| Reserve for Liability (Checking)         | 1,497,664.62            | 38.07            | -                      | 1,497,702.69            |
| Insurance Reserve (Checking)             | 1,188,726.42            | 30.22            | -                      | 1,188,756.64            |
| Capital Reserve                          | 17,047,765.99           | 337.17           | 6,000,000.00           | 11,048,103.16           |
| Bus Purchase Reserve                     | 4,936,944.53            | 119.79           | 1,388,661.00           | 3,548,403.32            |
| Employee Benefit Reserve                 | 3,119,830.44            | 79.31            | -                      | 3,119,909.75            |
| Instructional Technology Capital Reserve | 2,409,603.35            | 61.25            | -                      | 2,409,664.60            |
|                                          | <b>\$ 37,678,816.48</b> | <b>\$ 806.09</b> | <b>\$ 7,388,661.00</b> | <b>\$ 30,290,961.57</b> |

**SCHOOL LUNCH FUND**

|                              | 4/30/2021<br>Balance | Receipts             | Disbursements        | 5/31/2021<br>Balance |
|------------------------------|----------------------|----------------------|----------------------|----------------------|
| Cash in Banks - Checking     | \$ 192,228.88        | \$ 143,209.52        | \$ 135,779.61        | \$ 199,658.79        |
| Money Market Account-Chase   | 31,954.59            | -                    | -                    | 31,954.59            |
| Money Market Account-NYCLASS | 551,725.51           | 21.11                | -                    | 551,746.62           |
|                              | <b>\$ 775,908.98</b> | <b>\$ 143,230.63</b> | <b>\$ 135,779.61</b> | <b>\$ 783,360.00</b> |

**CAPITAL FUND**

|                               | 4/30/2021<br>Balance | Receipts               | Disbursements        | 5/31/2021<br>Balance   |
|-------------------------------|----------------------|------------------------|----------------------|------------------------|
| Cash in Banks - Checking      | \$ 38,397.83         | \$ 0.32                | \$ 939.87            | \$ 37,458.28           |
| Capital Reserve               | -                    | 6,000,000.00           | -                    | 6,000,000.00           |
| Bus Purchase Reserve -Capital | 81,739.27            | 1,470,400.27           | 163,478.54           | 1,388,661.00           |
|                               | <b>\$ 120,137.10</b> | <b>\$ 7,470,400.59</b> | <b>\$ 164,418.41</b> | <b>\$ 7,426,119.28</b> |

**SPECIAL AID FUND**

|                          | 4/30/2021<br>Balance | Receipts            | Disbursements        | 5/31/2021<br>Balance |
|--------------------------|----------------------|---------------------|----------------------|----------------------|
| Cash in Banks - Checking | \$ 384,310.47        | \$ 56,030.00        | \$ 141,208.45        | \$ 299,132.02        |
|                          | <b>\$ 384,310.47</b> | <b>\$ 56,030.00</b> | <b>\$ 141,208.45</b> | <b>\$ 299,132.02</b> |

**PITTSFORD CENTRAL SCHOOLS**  
**INVESTMENT SCHEDULES**

*As of May 31, 2021*

**GENERAL FUND**

| Date Purchased | Maturity Date | Bank of Deposit | Principal Amount    | Interest Rate | Number of Days | Interest Income |
|----------------|---------------|-----------------|---------------------|---------------|----------------|-----------------|
| 5/28/2021      | 8/26/2021     | CNB             | 2,079,705.10        | 0.20%         | 90             | 1,025.61        |
|                |               |                 | <u>2,079,705.10</u> |               |                | <u>1,025.61</u> |

Our current interest rates are as follows:

|                                        |             |
|----------------------------------------|-------------|
| JP Morgan Chase Checking               | 0.00%-0.03% |
| JP Morgan Chase Money Market           | 0.14%       |
| Key Checking                           | 0.01%       |
| Key Money Market                       | 0.01%       |
| NYCLASS Money Market                   | 0.05%       |
| Canandaigua National Bank Money Market | 0.07%       |
| M & T Money Market -General Fund       | 0.02%       |



**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF MAY 2021**

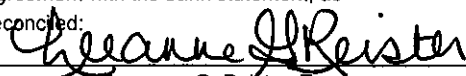
General Fund Accounts (Checking and Money Market)

| DATE   | DESCRIPTION CHECK/RECEIPT #                    | RECEIPTS                | DISBURSEMENT            | BALANCE                |
|--------|------------------------------------------------|-------------------------|-------------------------|------------------------|
| 30-Apr | BEGINNING BALANCE                              |                         |                         | <u>18,552,369.55</u>   |
|        | <b>Receipts:</b>                               |                         |                         |                        |
|        | Taxes & Tax Items                              |                         |                         |                        |
|        | Non Property Taxes                             | 1,493,676.23            |                         |                        |
|        | Local Revenues                                 | 665,081.24              |                         |                        |
|        | State Aid (Excess Cost, Charter & Lottery Aid) | -                       |                         |                        |
|        | Transfer from CD                               | 22,028,135.27           |                         |                        |
|        | Federal Aid - Medicaid                         | 24,217.01               |                         |                        |
|        | Interest                                       | 979.79                  |                         |                        |
|        | Transfer- FSA Checking (Re: 19-20 Surplus)     |                         |                         |                        |
|        | Net Transfers                                  |                         |                         |                        |
|        | <b>Total Receipts:</b>                         |                         |                         | <u>24,212,089.54</u>   |
|        | <b>Disbursements:</b>                          |                         |                         |                        |
|        | EFT/Wire Transfers                             |                         | 69,405.62               |                        |
|        | Check #258903-259168                           |                         | 5,837,675.74            |                        |
|        | ACH #000957-000972                             |                         | 1,377.01                |                        |
|        | Void Checks                                    |                         | -                       |                        |
|        | Payroll Funding                                |                         | 7,201,502.91            |                        |
|        | Transfer to FSA Checking (DT/DF)               |                         | -                       |                        |
|        | Transfer to School Lunch (DT/DF)               |                         | 58,053.76               |                        |
|        | Transfer to P-Card                             |                         | 249,806.38              |                        |
|        | Net Transfers                                  |                         |                         |                        |
|        | <b>Total Disbursements:</b>                    |                         |                         | <u>(13,417,821.42)</u> |
| 31-May | ENDING BALANCE                                 | <u>\$ 24,212,089.54</u> | <u>\$ 13,417,821.42</u> | <u>29,346,637.67</u>   |

**BANK RECONCILIATION**

|                                |                      |
|--------------------------------|----------------------|
| <b>BALANCE PER BANK:</b>       | 31,791,287.32        |
| <b>ADD:</b>                    |                      |
| Outstanding Deposits           |                      |
| NSF ACH/Checks                 | 387.51               |
| <b>SUBTRACT:</b>               |                      |
| Outstanding Checks             | (2,443,196.24)       |
| Outstanding Transfer to P-Card | (1,840.92)           |
| <b>ADJUSTED BANK BALANCE</b>   | <u>29,346,637.67</u> |
| <b>BALANCE PER BOOKS</b>       | <u>29,346,637.67</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  
May 31, 2021

| DESCRIPTION                                  | BUDGETED REVENUES        | REV. REC'D<br>5/31/2021 | REV. REC'D<br>TO DATE    | ESTIMATED<br>TO 6/30     | OVER/(UNDER)<br>BUDGET |
|----------------------------------------------|--------------------------|-------------------------|--------------------------|--------------------------|------------------------|
| Real Property Taxes                          | 101,675,131.47           | -                       | 101,599,039.06           | 101,675,131.47           | -                      |
| Other Payments in Lieu of Taxes              | 105,836.00               | -                       | 113,318.22               | 113,318.22               | 7,482                  |
| STAR Tax Relief Program                      | 5,348,792.53             | -                       | 5,349,341.80             | 5,349,341.80             | 549                    |
| Interest & Penalties                         | 700.00                   | -                       | 13.98                    | 700.00                   | -                      |
| County Sales Tax                             | 5,275,115.00             | 1,493,676.23            | 4,654,352.43             | 6,166,240.03             | 891,125                |
| Textbook Charges                             | 600.00                   | -                       | 70.00                    | 600.00                   | -                      |
| Tuition - Individuals                        | -                        | -                       | -                        | -                        | -                      |
| Other Student Charges                        | 15,000.00                | -                       | 5.45                     | 15,000.00                | -                      |
| Admissions                                   | 13,500.00                | -                       | -                        | -                        | (13,500)               |
| Tuition - Other Districts                    | 200,000.00               | -                       | -                        | 200,000.00               | -                      |
| Health Services - Other Districts            | 225,000.00               | 683.08                  | 213,120.96               | 259,570.40               | 34,570                 |
| Interest Earned on Investments               | 75,000.00                | 6,920.05                | 57,753.05                | 57,000.00                | (18,000)               |
| Rental of Real Property                      | 75,000.00                | -                       | 10,413.85                | 10,413.85                | (64,586)               |
| Rental of Real Property, BOCES               | -                        | -                       | -                        | -                        | -                      |
| Rental of Buses                              | 3,000.00                 | -                       | -                        | -                        | (3,000)                |
| Commissions                                  | -                        | -                       | -                        | -                        | -                      |
| Forfeiture of Deposits                       | -                        | -                       | -                        | -                        | -                      |
| Sale of Scrap and Excess Materials           | 1,000.00                 | 159.30                  | 2,341.57                 | 2,341.57                 | 1,342                  |
| Sale of Instructional Materials - Textbooks  | -                        | -                       | -                        | -                        | -                      |
| Sale of Equipment                            | 85,000.00                | -                       | 109,000.00               | 109,000.00               | 24,000                 |
| Insurance Recoveries                         | 30,000.00                | 5,693.92                | 38,110.82                | 38,110.82                | 8,111                  |
| Other Compensation for Loss                  | 2,000.00                 | 38.13                   | 1,169.80                 | 2,000.00                 | -                      |
| Refund for BOCES Aided Services              | 350,000.00               | -                       | 523,756.10               | 523,756.10               | 173,756                |
| Refund of Prior Years Expense                | 100,000.00               | 9,482.32                | 493,619.62               | 493,619.62               | 393,620                |
| Gifts and Donations                          | 40,000.00                | -                       | 28,272.20                | 40,000.00                | -                      |
| Unclassified Revenues                        | 180,000.00               | 100,591.70              | 214,340.06               | 214,340.06               | 34,340                 |
| State Aid - General Operating/Foundation Aid | 4,152,788.75             | 12,108.49               | 2,971,708.74             | 4,152,788.75             | -                      |
| State Aid - Excess Cost                      | 2,790,569.00             | -                       | 2,015,154.63             | 2,790,569.00             | -                      |
| State Aid - Building Aid                     | 4,564,888.00             | -                       | 4,486,137.33             | 4,564,888.00             | -                      |
| State Aid - Lottery Aid                      | 5,253,725.12             | -                       | 5,253,725.12             | 5,253,725.12             | -                      |
| State Aid - Lottery Grant                    | 735,611.67               | -                       | 735,611.67               | 735,611.67               | -                      |
| State Aid - Commercial Gaming Grant          | 120,345.46               | -                       | 120,345.46               | 120,345.46               | -                      |
| State Aid - BOCES                            | 3,663,319.00             | -                       | 779,131.00               | 3,663,319.00             | -                      |
| State Aid - Textbooks                        | 358,645.00               | -                       | 352,180.00               | 358,645.00               | -                      |
| State Aid - Software Aid                     | 87,000.00                | -                       | 93,026.00                | 93,026.00                | 6,026                  |
| State Aid - Hardware Aid                     | 93,175.00                | -                       | 93,175.00                | 93,175.00                | -                      |
| State Aid - Library Mat. Aid                 | 37,257.00                | -                       | 37,801.00                | 37,801.00                | 544                    |
| State Aid - Other Charter School CSBT        | 1,000.00                 | -                       | 1,000.00                 | 1,000.00                 | -                      |
| State Aid - Other FDK Conversion             | 258,085.00               | -                       | 258,085.00               | 258,085.00               | -                      |
| State Aid - Other Urban Suburban             | 1,194,587.00             | -                       | 1,194,587.00             | 1,194,587.00             | -                      |
| State Aid - Other Cares Act                  | 194,594.00               | -                       | 39,115.00                | 194,594.00               | -                      |
| Medicaid Assistance                          | 50,000.00                | 12,108.52               | 68,637.79                | 68,637.79                | 18,638                 |
| Transfer from Debt Service                   | 230,517.00               | -                       | 230,517.41               | 230,517.41               | 0                      |
| <b>Subtotal</b>                              | <b>\$ 137,586,762.00</b> | <b>\$ 1,641,461.74</b>  | <b>\$ 132,137,977.12</b> | <b>\$ 139,081,799.14</b> | <b>\$ 1,495,017.14</b> |
| Appropriated Fund Balance                    | 1,586,390.00             | -                       | -                        | 1,586,390.00             | -                      |
| Appropriated Reserves:                       |                          |                         |                          |                          |                        |
| Unemployment Reserve                         | 30,000.00                | -                       | -                        | 30,000.00                | -                      |
| Workers Compensation Reserve                 | 75,000.00                | -                       | 75,000.00                | 75,000.00                | -                      |
| EBALR Reserve                                | 450,000.00               | -                       | -                        | 450,000.00               | -                      |
| ERS Reserve                                  | 300,000.00               | -                       | 300,000.00               | 300,000.00               | -                      |
| TRS Reserve                                  | 300,000.00               | -                       | 300,000.00               | 300,000.00               | -                      |
| <b>Budgeted Revenues Total</b>               | <b>\$ 140,328,172.00</b> | <b>\$ 1,641,461.74</b>  | <b>\$ 132,812,977.12</b> | <b>\$ 141,823,189.14</b> | <b>\$ 1,495,017.14</b> |
| Appropriated Reserve: Tax Certiorari Reserve | 67,439.96                | -                       | 67,439.96                | 67,439.96                | -                      |
| Appropriated Reserve: Unemployment Reserve   | 109,290.85               | -                       | -                        | 109,290.85               | -                      |
| Appropriated Reserve: Liability Reserve      | 121,108.45               | -                       | -                        | 121,108.45               | -                      |
| Appropriated Reserve: Capital Reserve        | 6,000,000.00             | -                       | -                        | 6,000,000.00             | -                      |
| Appropriated Reserve: Bus Purchase Reserve   | 1,388,661.00             | -                       | -                        | 1,388,661.00             | -                      |
| Appropriated Reserve: IT Capital Reserve     | 875,000.00               | -                       | -                        | 875,000.00               | -                      |
| Additional Appropriated Fund Balance         | 1,296,033.90             | -                       | -                        | 1,296,033.90             | -                      |
| Interfund Transfers                          | -                        | -                       | 478,215.54               | 478,215.54               | 478,216                |
| Interest Allocated to Reserves               | -                        | 806.09                  | 9,080.20                 | 9,080.20                 | 9,080                  |
| Reserve for Encumbrances                     | 2,236,101.62             | -                       | -                        | 2,236,101.62             | -                      |
| <b>Adjusted Budgeted Revenues Total</b>      | <b>\$ 152,421,807.78</b> | <b>\$ 1,642,267.83</b>  | <b>\$ 133,367,712.82</b> | <b>\$ 154,404,120.66</b> | <b>\$ 1,982,312.88</b> |

**PITTSFORD CENTRAL SCHOOLS**  
**GENERAL FUND**  
Schedule of Appropriated Expenses  
May 31, 2021

|                                                | ORIGINAL<br>APPROPRIATIONS | TRANSFERS AND<br>ADJUSTMENTS | REVISED<br>APPROPRIATIONS | EXPENDITURES<br>TO DATE | OUTSTANDING<br>ENCUMBRANCES | UNENCUMBERED<br>BALANCES |
|------------------------------------------------|----------------------------|------------------------------|---------------------------|-------------------------|-----------------------------|--------------------------|
| <b>School Operations</b>                       |                            |                              |                           |                         |                             |                          |
| Elementary Schools                             | 19,620,936.00              | 172,727.91                   | 19,793,663.91             | 15,434,334.49           | 3,130,954.07                | 1,228,375.35             |
| Middle School                                  | 15,012,831.00              | 120,712.25                   | 15,133,543.25             | 11,893,510.45           | 2,456,206.43                | 783,826.37               |
| High School                                    | 20,744,832.00              | 488,628.71                   | 21,233,460.71             | 17,056,112.81           | 3,116,825.56                | 1,060,722.34             |
| <b>Total School Operations</b>                 | <b>55,378,599.00</b>       | <b>782,068.87</b>            | <b>56,160,667.87</b>      | <b>44,383,957.75</b>    | <b>8,703,786.06</b>         | <b>3,072,924.06</b>      |
| <b>Central Student Programs &amp; Services</b> |                            |                              |                           |                         |                             |                          |
| Special Education Office                       | 562,174.00                 | (13,931.90)                  | 548,242.10                | 339,995.55              | 93,537.90                   | 114,708.65               |
| Special Education Services                     | 1,277,834.00               | (117,283.75)                 | 1,160,550.25              | 927,197.66              | 221,946.27                  | 11,406.32                |
| Out of District Spec. Ed Programs              | 6,615,544.00               | 301,243.25                   | 6,916,787.25              | 5,585,821.06            | 918,801.23                  | 412,164.96               |
| Special Services                               | 1,134,385.00               | 30,789.99                    | 1,165,174.99              | 747,082.60              | 177,517.85                  | 240,574.54               |
| Summer Programs                                | 26,000.00                  | 262.00                       | 26,262.00                 | 497.00                  | 1,703.00                    | 24,062.00                |
| Non Public Services                            | 422,441.00                 | 5,693.00                     | 428,134.00                | 99,191.99               | 210,587.36                  | 118,354.65               |
| BOCES                                          | 443,866.00                 | (53,306.98)                  | 390,559.02                | 343,637.87              | 31,362.13                   | 15,559.02                |
| <b>Total Central Programs &amp; Services</b>   | <b>10,482,244.00</b>       | <b>153,465.61</b>            | <b>10,635,709.61</b>      | <b>8,043,423.73</b>     | <b>1,655,455.74</b>         | <b>936,830.14</b>        |
| <b>Instructional Services</b>                  |                            |                              |                           |                         |                             |                          |
| Curriculum & Instruction Services              | 830,159.00                 | 180,791.42                   | 1,010,950.42              | 675,961.18              | 255,427.43                  | 79,561.81                |
| Standards of Performance                       | 553,919.00                 | 17,940.42                    | 571,859.42                | 476,415.99              | 90,448.00                   | 4,995.43                 |
| Pupil Services Office                          | 386,031.00                 | (3,796.27)                   | 382,234.73                | 301,749.37              | 45,397.12                   | 35,088.24                |
| Instructional Technology Services              | 1,725,224.00               | 660,098.94                   | 2,385,322.94              | 1,950,838.02            | 380,488.90                  | 53,996.02                |
| Professional Development Services              | 249,494.00                 | 3,408.78                     | 252,902.78                | 210,533.49              | 26,322.89                   | 16,046.40                |
| Data Team                                      | 459,847.00                 | (813.25)                     | 459,033.75                | 405,621.72              | 43,266.64                   | 10,145.39                |
| <b>Total Instructional Services</b>            | <b>4,204,674.00</b>        | <b>857,630.04</b>            | <b>5,062,304.04</b>       | <b>4,021,119.77</b>     | <b>841,350.98</b>           | <b>199,833.29</b>        |
| <b>Support Services</b>                        |                            |                              |                           |                         |                             |                          |
| Finance Services                               | 978,553.00                 | 78,768.78                    | 1,057,321.78              | 840,372.00              | 92,840.13                   | 124,109.65               |
| Personnel Services                             | 480,856.00                 | (1,373.14)                   | 479,482.86                | 372,898.79              | 34,760.12                   | 71,823.95                |
| Public Information Services                    | 321,473.00                 | 53,247.90                    | 374,720.90                | 234,724.81              | 51,966.22                   | 88,029.87                |
| Operations and Maintenance                     | 8,280,639.00               | 950,846.85                   | 9,231,485.85              | 6,303,816.11            | 2,002,324.90                | 925,344.84               |
| Printing and Mailing Services                  | 295,252.00                 | 8,581.62                     | 303,833.62                | 254,526.24              | 34,344.37                   | 14,963.01                |
| Support Services Technology                    | 1,495,943.00               | 2,152,949.55                 | 3,648,892.55              | 1,741,696.59            | 1,688,727.66                | 218,468.30               |
| Transportation Services                        | 4,691,834.00               | 58,481.25                    | 4,750,315.25              | 3,075,828.12            | 740,821.14                  | 933,665.99               |
| <b>Total Support Services</b>                  | <b>16,544,550.00</b>       | <b>3,301,502.81</b>          | <b>19,846,052.81</b>      | <b>12,823,862.66</b>    | <b>4,645,784.54</b>         | <b>2,376,405.61</b>      |
| <b>Central Administration</b>                  |                            |                              |                           |                         |                             |                          |
| Board of Education                             | 51,255.00                  | 626.59                       | 51,881.59                 | 33,311.02               | 3,363.28                    | 15,207.29                |
| Superintendent's Office                        | 394,888.00                 | 17,461.63                    | 412,349.63                | 336,576.91              | 29,713.97                   | 46,058.75                |
| <b>Total Central Administration</b>            | <b>446,143.00</b>          | <b>18,088.22</b>             | <b>464,231.22</b>         | <b>369,887.93</b>       | <b>33,077.25</b>            | <b>61,266.04</b>         |
| <b>Undistributed Expenses</b>                  |                            |                              |                           |                         |                             |                          |
| Debt Service & Interfund Transfers             | 10,762,722.00              | 7,934,694.90                 | 18,697,416.90             | 18,167,899.96           | 437,316.25                  | 92,200.69                |
| Insurance & Fees                               | 1,678,255.00               | 99,989.36                    | 1,778,244.36              | 1,626,207.03            | 56,106.67                   | 95,930.66                |
| Employee Benefits                              | 40,830,965.00              | (1,053,804.03)               | 39,777,180.97             | 35,991,865.38           | 1,990,053.74                | 1,795,261.85             |
| <b>Total Undistributed Expenses</b>            | <b>53,271,962.00</b>       | <b>6,980,880.23</b>          | <b>60,252,842.23</b>      | <b>55,785,972.37</b>    | <b>2,483,476.66</b>         | <b>1,983,393.20</b>      |
| <b>TOTAL</b>                                   | <b>140,328,172.00</b>      | <b>12,093,635.78</b>         | <b>152,421,807.78</b>     | <b>125,428,224.21</b>   | <b>18,362,931.23</b>        | <b>8,630,652.34</b>      |

**Transfers and Adjustments Detail:**

|                                               |                      |
|-----------------------------------------------|----------------------|
| Prior Year Encumbrances                       | 2,236,101.62         |
| PPE & Covid-19 Related Expenses Resolution    | 750,000.00           |
| Unemployment Reserve Appropriation            | 109,290.85           |
| Tax Certiorari Reserve Appropriation          | 67,439.96            |
| Liability Reserve Appropriation               | 121,108.45           |
| School Lunch Deficit Appropriation Resolution | 546,033.90           |
| Capital Reserve Appropriation                 | 6,000,000.00         |
| IT Capital Reserve Appropriation              | 875,000.00           |
| Bus Purchase Appropriation                    | 1,388,661.00         |
| <b>Total Transfers and Adjustments</b>        | <b>12,093,635.78</b> |

**PITTSFORD CENTRAL SCHOOLS  
SCHOOL LUNCH FUND  
Monthly Operating Report  
May 31, 2021**

|  | CURRENT YEAR<br>MONTHLY TOTALS | PREVIOUS YEAR<br>MONTHLY TOTALS | 2020-21<br>YR-TO-DATE | 2019-20<br>YR-TO-DATE |
|--|--------------------------------|---------------------------------|-----------------------|-----------------------|
|--|--------------------------------|---------------------------------|-----------------------|-----------------------|

**REVENUES:**

|                        |                      |                     |                        |                        |
|------------------------|----------------------|---------------------|------------------------|------------------------|
| TYPE A SALES           | \$ 44,170.00         | \$ -                | \$ 334,411.25          | \$ 472,967.50          |
| OTHER CAFETERIA SALES  | 46,970.99            | 906.76              | 326,432.51             | 768,401.57             |
| REBATES                | -                    | 343.29              | 983.47                 | 1,878.58               |
| INTEREST INCOME        | 21.11                | 94.98               | 211.74                 | 2,215.09               |
| INSURANCE/OTHER COMP   | -                    | -                   | -                      | -                      |
| MISCELLANEOUS INCOME   | -                    | -                   | 74.05                  | 493.92                 |
| TRANSFER FROM GENERAL  | 58,053.76            | 53,554.50           | 546,033.90             | 53,554.50              |
| <b>TOTAL REVENUES:</b> | <b>\$ 149,215.86</b> | <b>\$ 54,899.53</b> | <b>\$ 1,208,146.92</b> | <b>\$ 1,299,511.16</b> |

**EXPENDITURES**

|                            |                      |                      |                        |                        |
|----------------------------|----------------------|----------------------|------------------------|------------------------|
| SALARIES                   | \$ 64,595.76         | \$ 70,229.64         | \$ 566,487.34          | \$ 610,251.34          |
| EQUIPMENT                  | -                    | -                    | 3,004.68               | 1,227.79               |
| CONTRACTUAL/BOCES          | -                    | -                    | 13,046.99              | 7,297.11               |
| FOOD & MILK USED           | 31,185.76            | 1,020.12             | 250,883.69             | 445,451.78             |
| REPAIRS                    | -                    | 969.80               | 31,356.86              | 11,595.55              |
| TRAVEL/MILEAGE             | -                    | -                    | -                      | 174.56                 |
| SUPPLIES                   | 1,666.44             | -                    | 19,195.25              | 24,737.95              |
| BENEFITS                   | 35,158.38            | 35,902.25            | 365,581.76             | 359,770.46             |
| <b>TOTAL EXPENDITURES:</b> | <b>\$ 132,606.34</b> | <b>\$ 108,121.81</b> | <b>\$ 1,249,556.57</b> | <b>\$ 1,460,506.54</b> |

|                        |              |                |                |                 |
|------------------------|--------------|----------------|----------------|-----------------|
| <b>NET OPERATIONS:</b> | \$ 16,609.52 | \$ (53,222.28) | \$ (41,409.65) | \$ (160,995.38) |
|------------------------|--------------|----------------|----------------|-----------------|

**OTHER ITEMS AFFECTING FUND BALANCE**

|                                                     |  |               |               |
|-----------------------------------------------------|--|---------------|---------------|
| Cumulative Change in Reserve for Supplies Inventory |  | \$ (1,127.08) | \$ 1,251.07   |
| Change in Fund Balance:                             |  | (42,536.73)   | (159,744.31)  |
| Fund Balance at July 1                              |  | \$ 568,518.84 | \$ 568,518.20 |
| Fund Balance to date                                |  | \$ 525,982.11 | \$ 408,773.89 |

|                                   |    |           |
|-----------------------------------|----|-----------|
| Beginning Inventories             | \$ | 57,760.69 |
| Encumbrances                      | \$ | -         |
| Appropriated - Next Year's Budget | \$ | 31,790.00 |

|                                                        |         |                      |
|--------------------------------------------------------|---------|----------------------|
| Loss of State Aid (National Lunch & Breakfast Program) | \$8,498 | Free, Reduced & Paid |
|--------------------------------------------------------|---------|----------------------|

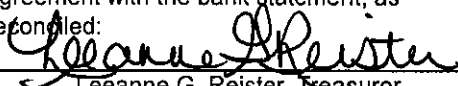
**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF MAY 2021**

School Lunch Fund

| DATE   | DESCRIPTION CHECK/RECEIPT #              | RECEIPTS             | DISBURSEMENT         | BALANCE              |
|--------|------------------------------------------|----------------------|----------------------|----------------------|
| 30-Apr | BEGINNING BALANCE                        |                      |                      | <u>\$ 775,908.98</u> |
|        | <b>Receipts:</b>                         |                      |                      |                      |
|        | Daily Deposits                           | 12,732.95            |                      |                      |
|        | Prepays- School Lunch Office             | 302.00               |                      |                      |
|        | Prepaid- via NutriKids/Heartland         | 71,384.91            |                      |                      |
|        | Other Sales-Vending                      | 735.90               |                      |                      |
|        | Catering                                 |                      |                      |                      |
|        | Miscellaneous                            |                      |                      |                      |
|        | Transfer from General re: Board Res.     | 58,053.76            |                      |                      |
|        | Transfer from Payroll re: DT/DF          |                      |                      |                      |
|        | Interest                                 | 21.11                |                      |                      |
|        | Net Transfers                            |                      |                      |                      |
|        | <b>Total Receipts:</b>                   |                      |                      | <u>143,230.63</u>    |
|        | <b>Disbursements:</b>                    |                      |                      |                      |
|        | EFT/Wire Transfers                       |                      |                      |                      |
|        | Check # 203180-203201                    |                      | 66,450.62            |                      |
|        | Payroll Funding                          |                      | 69,328.99            |                      |
|        | Void Checks                              |                      |                      |                      |
|        | Transfer to General re: DT/DF            |                      |                      |                      |
|        | Transfer to Trust & Agency re: Sales Tax |                      |                      |                      |
|        | Net Transfers                            |                      |                      |                      |
|        | <b>Total Disbursements:</b>              |                      |                      | <u>(135,779.61)</u>  |
| 31-May | ENDING BALANCE                           | <u>\$ 143,230.63</u> | <u>\$ 135,779.61</u> | <u>783,360.00</u>    |

**BANK RECONCILIATION**

|                                  |                   |
|----------------------------------|-------------------|
| <b>BALANCE PER BANK:</b>         | 814,485.14        |
| <b>ADD:</b> Outstanding Deposits | 2,863.40          |
| <b>SUBTRACT:</b>                 |                   |
| Outstanding Checks               | (33,988.54)       |
| <b>ADJUSTED BANK BALANCE</b>     | <u>783,360.00</u> |
| <b>BALANCE PER BOOKS</b>         | <u>783,360.00</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  
May 31, 2021**

|                                                | 4/30/2021              |                         |                         | 5/31/2021              |
|------------------------------------------------|------------------------|-------------------------|-------------------------|------------------------|
|                                                | BALANCE                | RECEIPTS                | DISBURSEMENTS           | BALANCE                |
| Private Purpose Funds (Scholarships)           | -                      | -                       | -                       | -                      |
| Special Revenue Funds (Local Grants/Donations) | 195,167.37             | 232.30                  | 11,785.30               | 183,614.37             |
| Consolidated Payroll                           | -                      | 4,674,347.04            | 4,674,347.04            | -                      |
| Net 1099R Distributions                        | -                      | -                       | -                       | -                      |
| NYS Employee Retirement                        | 467.91                 | 26,832.05               | -                       | 27,299.96              |
| Income Protection (LTD)                        | (16.22)                | 12,313.86               | 12,297.64               | -                      |
| Hospital Insurance                             | (119.02)               | 229,505.51              | 229,386.49              | -                      |
| AFLAC                                          | -                      | 1,251.08                | 1,251.08                | -                      |
| NYS Income Tax                                 | (108.39)               | 285,853.00              | 285,744.61              | -                      |
| Federal Income Tax                             | (609.24)               | 638,320.52              | 638,138.46              | (427.18)               |
| Federal Income Tax-1099R                       | -                      | -                       | -                       | -                      |
| Earned Income Credit                           | -                      | -                       | -                       | -                      |
| Income Execution                               | -                      | 4,661.76                | 4,661.76                | -                      |
| Association Dues                               | (48.94)                | 80,927.92               | 80,878.98               | -                      |
| Social Security                                | (2,052.23)             | 1,014,498.64            | 1,014,133.22            | (1,686.81)             |
| Teacher Loans                                  | -                      | 17,745.00               | 17,745.00               | -                      |
| Tax Sheltered Annuities                        | (100.00)               | 345,412.66              | 345,412.66              | (100.00)               |
| Bid Deposits                                   | -                      | -                       | -                       | -                      |
| Other Liabilities                              | -                      | -                       | -                       | -                      |
| United Way                                     | -                      | 1,346.00                | 1,346.00                | -                      |
| Life Insurance                                 | -                      | 6,220.68                | 6,220.68                | -                      |
| Flex Benefits-Medical Exp.                     | (17,699.91)            | 55,863.35               | 41,595.27               | (3,431.83)             |
| Flex Benefits-Dependent Care                   | 38,311.68              | 20,500.00               | 17,684.08               | 41,127.60              |
| Flex Benefits-Management Fee                   | 72.00                  | 63.00                   | 97.20                   | 37.80                  |
| 529 College Savings                            | -                      | -                       | -                       | -                      |
| Sales Tax                                      | -                      | -                       | -                       | -                      |
| HSA Accounts                                   | -                      | 5,730.00                | 5,730.00                | -                      |
| Accounts Receivable                            | -                      | -                       | -                       | -                      |
| Due from Other Funds                           | 2,642.54               | 7,373,026.22            | 7,375,736.26            | (67.50)                |
| Due to Other Funds                             | 10,000.00              | -                       | -                       | 10,000.00              |
| Health Fund Reserve                            | 1,181,353.46           | 24.91                   | 14,605.20               | 1,166,773.17           |
| <b>TOTALS:</b>                                 | <b>\$ 1,407,261.01</b> | <b>\$ 14,794,675.50</b> | <b>\$ 14,778,796.93</b> | <b>\$ 1,423,139.58</b> |

**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF MAY 2021**

**Trust & Agency Accounts**

| DATE   | DESCRIPTION CHECK/RECEIPT #                   | RECEIPTS               | DISBURSEMENT           | BALANCE                |
|--------|-----------------------------------------------|------------------------|------------------------|------------------------|
| 30-Apr | BEGINNING BALANCE                             |                        |                        | <u>\$ 1,212,093.64</u> |
|        | <b>Receipts:</b>                              |                        |                        |                        |
|        | Payroll Funding                               | 7,373,026.22           |                        |                        |
|        | FSA Deductions                                | 45,655.81              |                        |                        |
|        | General Fund- DT/DF                           | -                      |                        |                        |
|        | FSA/Health Fund Prefunding Credit             | -                      |                        |                        |
|        | Miscellaneous                                 | -                      |                        |                        |
|        | Interest                                      | 24.91                  |                        |                        |
|        | Net Transfers                                 | 1,083,655.31           |                        |                        |
|        | <b>Total Receipts:</b>                        |                        |                        | <u>8,502,362.25</u>    |
|        | <b>Disbursements:</b>                         |                        |                        |                        |
|        | EFT/Wire Transfers-Taxes                      |                        | 1,938,016.29           |                        |
|        | EFT Withdrawals (FSA/Health Fund Accounts)    |                        | 43,231.21              |                        |
|        | EFT/Wire Transfers (Omni, NYS ERS & HSA Bank) |                        | 351,142.66             |                        |
|        | Payroll Checks # 239334-239482                |                        | 517,844.37             |                        |
|        | Direct Deposits (D374088-D377045)             |                        | 4,541,040.84           |                        |
|        | Transfer to General Re: DT/DF                 |                        | -                      |                        |
|        | Void Check                                    |                        | -                      |                        |
|        | Net Transfers                                 |                        | 1,083,655.31           |                        |
|        | <b>Total Disbursements:</b>                   |                        |                        | <u>(8,474,930.68)</u>  |
| 31-May | ENDING BALANCE                                | <u>\$ 8,502,362.25</u> | <u>\$ 8,474,930.68</u> | <u>1,239,525.21</u>    |

**BANK RECONCILIATION**

|                                                                   |                     |
|-------------------------------------------------------------------|---------------------|
| <b>BALANCE PER BANK</b>                                           | 1,405,951.62        |
| <b>ADD:</b>                                                       |                     |
| <b>SUBTRACT:</b>                                                  |                     |
| Outstanding Checks                                                | (161,897.92)        |
| Benefit Resources - Current Month's transactions taken Next Month | (4,528.49)          |
|                                                                   | -                   |
| <b>ADJUSTED BANK BALANCE</b>                                      | <u>1,239,525.21</u> |
| <b>BALANCE PER BOOKS</b>                                          | <u>1,239,525.21</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

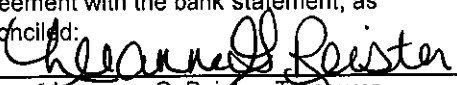
**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF MAY 2021**

**Private Purpose Trusts and Special Revenue Accounts**

| DATE   | DESCRIPTION CHECK/RECEIPT #           | RECEIPTS         | DISBURSEMENT        | BALANCE              |
|--------|---------------------------------------|------------------|---------------------|----------------------|
| 30-Apr | BEGINNING BALANCE                     |                  |                     | <u>\$ 195,167.37</u> |
|        | <b>Receipts:</b>                      |                  |                     |                      |
|        | Miscellaneous -Dividend & Local Money | 232.30           |                     |                      |
|        | Interest                              |                  |                     |                      |
|        | Net Transfers                         |                  |                     |                      |
|        | <b>Total Receipts:</b>                |                  |                     | <u>232.30</u>        |
|        | <b>Disbursements:</b>                 |                  |                     |                      |
|        | Checks 200684-200701                  |                  | 11,785.30           |                      |
|        | Void Checks                           |                  |                     |                      |
|        | Net Transfers                         |                  |                     |                      |
|        | <b>Total Disbursements:</b>           |                  |                     | <u>(11,785.30)</u>   |
| 31-May | ENDING BALANCE                        | <u>\$ 232.30</u> | <u>\$ 11,785.30</u> | <u>183,614.37</u>    |

|                            |
|----------------------------|
| <b>BANK RECONCILIATION</b> |
|----------------------------|

|                                             |                   |
|---------------------------------------------|-------------------|
| <b>BALANCE PER BANK:</b>                    | 193,343.78        |
| <b>ADD:</b>                                 |                   |
| Outstanding Transfer from General NSF Check |                   |
| <b>SUBTRACT:</b>                            |                   |
| Outstanding Checks                          | (9,729.41)        |
| <b>ADJUSTED BANK BALANCE</b>                | <u>183,614.37</u> |
| <b>BALANCE PER BOOKS</b>                    | <u>183,614.37</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**  
 May 31, 2021

| DESCRIPTION                                                                                                                 | ORIGINAL BUDGET/REVENUES | PRIOR YR EXPENDITURES | CURRENT YR EXPENDITURES | O/S ENCUMBRANCES  | UNENCUMBERED BALANCES | GRANT ADMINISTRATORS    |
|-----------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------|-------------------------|-------------------|-----------------------|-------------------------|
| <b>SERVICES FOR FEES</b>                                                                                                    |                          |                       |                         |                   |                       | Student Services        |
| Driver Education (Cumulative Balance)                                                                                       | 39,984.28                | -                     | 15,749.57               | -                 | 24,234.71             |                         |
| Summer Enrichment (Cumulative Balance)                                                                                      | 17,365.12                | 2,595.50              | 2,471.00                | -                 | 12,298.62             |                         |
| <b>IDEA 611 20/21 (07/01/20-06/30/21)</b>                                                                                   | <b>1,517,089.00</b>      | <b>-</b>              | <b>1,029,273.18</b>     | <b>203,796.57</b> | <b>284,019.25</b>     | Special Education       |
| Covers special education expenditures                                                                                       |                          |                       |                         |                   |                       |                         |
| <b>IDEA 619 20/21 (07/01/20-06/30/21)</b>                                                                                   | <b>34,508.00</b>         | <b>-</b>              | <b>32,451.90</b>        | <b>2,056.10</b>   | <b>-</b>              | Special Education       |
| Covers pre-school educational expenses.                                                                                     |                          |                       |                         |                   |                       |                         |
| <b>TITLE I 19/20 (09/01/19-08/31/20)</b>                                                                                    | <b>197,189.00</b>        | <b>172,343.88</b>     | <b>7,000.00</b>         | <b>-</b>          | <b>17,845.12</b>      | Student Services        |
| <b>TITLE I 20/21 (09/01/20-08/31/21)</b>                                                                                    | <b>169,975.00</b>        | <b>-</b>              | <b>134,227.65</b>       | <b>31,839.54</b>  | <b>3,907.81</b>       | Student Services        |
| Provides program additions at qualifying schools to support students at risk of not passing the required state assessments. |                          |                       |                         |                   |                       |                         |
| <b>TITLE IIA GRANT 19/20 (09/01/19-08/31/20)</b>                                                                            | <b>95,897.00</b>         | <b>61,025.89</b>      | <b>5,708.78</b>         | <b>-</b>          | <b>29,162.33</b>      | Student Services        |
| <b>TITLE IIA GRANT 20/21 (09/01/20-08/31/21)</b>                                                                            | <b>90,477.00</b>         | <b>-</b>              | <b>31,224.96</b>        | <b>14,129.04</b>  | <b>45,123.00</b>      | Student Services        |
| Enhances Teacher/Principal training and recruitment.                                                                        |                          |                       |                         |                   |                       |                         |
| <b>TITLE III GRANT 19/20 (09/01/19-08/31/20)</b>                                                                            | <b>23,692.00</b>         | <b>4,507.02</b>       | <b>1,257.30</b>         | <b>-</b>          | <b>17,927.68</b>      | Student Services        |
| <b>TITLE III GRANT 20/21 (09/01/20-08/31/21)</b>                                                                            | <b>24,796.00</b>         | <b>-</b>              | <b>8,446.83</b>         | <b>6,540.77</b>   | <b>9,808.40</b>       | Student Services        |
| Provides language instructional education programs to assist Limited English Proficient (LEP) students achieve standards    |                          |                       |                         |                   |                       |                         |
| <b>TITLE IV SSAE GRANT 19/20 (09/01/19-08/31/20)</b>                                                                        | <b>21,403.00</b>         | <b>8,845.57</b>       | <b>-</b>                | <b>-</b>          | <b>14,557.43</b>      | Student Services        |
| <b>TITLE IV SSAE GRANT 20/21 (09/01/20-08/31/21)</b>                                                                        | <b>13,864.00</b>         | <b>-</b>              | <b>81.90</b>            | <b>-</b>          | <b>13,782.10</b>      |                         |
| Provides resources to increase the capacity of local agencies to provide student support and academic enrichment programs   |                          |                       |                         |                   |                       |                         |
| <b>TEACHER CENTER GRANT 2020-21</b>                                                                                         | <b>43,907.00</b>         | <b>-</b>              | <b>38,470.87</b>        | <b>1,676.50</b>   | <b>3,759.63</b>       | Teacher Center          |
| Provides staff development opportunities for teachers.                                                                      |                          |                       |                         |                   |                       |                         |
| <b>SPECIAL ED SUMMER PROGRAMS 4408</b>                                                                                      | <b>260,000.00</b>        | <b>-</b>              | <b>256,557.82</b>       | <b>-</b>          | <b>3,442.18</b>       | Special Education       |
| Payments for tuition to BOCES and outside providers of summer special education programs.                                   |                          |                       |                         |                   |                       |                         |
| <b>SPECIAL ED SUMMER PROGRAM-In District</b>                                                                                | <b>185,182.33</b>        | <b>-</b>              | <b>184,435.59</b>       | <b>746.74</b>     | <b>-</b>              | Special Education       |
| Expenses for staff and materials for state approved in-district special education summer program.                           |                          |                       |                         |                   |                       |                         |
| <b>SPECIAL ED SUMMER PROGRAM-Related Services</b>                                                                           | <b>23,299.35</b>         | <b>-</b>              | <b>23,299.35</b>        | <b>-</b>          | <b>-</b>              | Special Education       |
| Payments to outside providers and staff for related services during July and August.                                        |                          |                       |                         |                   |                       |                         |
| <b>STATE SUPPORTED SCHOOLS</b>                                                                                              | <b>67,214.35</b>         | <b>-</b>              | <b>67,214.35</b>        | <b>-</b>          | <b>-</b>              | Spec Ed/Business Office |
| 4211 Schools for the Blind and Deaf                                                                                         |                          |                       |                         |                   |                       |                         |
| <b>TOTALS:</b>                                                                                                              | <b>2,825,842.43</b>      | <b>247,317.86</b>     | <b>1,837,871.06</b>     | <b>260,785.26</b> | <b>479,868.26</b>     |                         |

**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF MAY 2021**

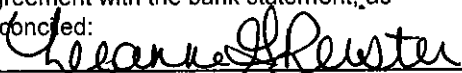
**Special Aid Funds**

| DATE   | DESCRIPTION CHECK/RECEIPT #              | RECEIPTS            | DISBURSEMENT         | BALANCE             |
|--------|------------------------------------------|---------------------|----------------------|---------------------|
| 30-Apr | BEGINNING BALANCE                        |                     |                      | \$ 384,310.47       |
|        | <b>Receipts:</b>                         |                     |                      |                     |
|        | Local Revenues                           | 56,030.00           |                      |                     |
|        | State Aid/Federal Aid                    | -                   |                      |                     |
|        | Transfer from General (20% funding)      | -                   |                      |                     |
|        | Transfer from General DT/DF              | -                   |                      |                     |
|        | Transfer to Special Aid Fund: write offs | -                   |                      |                     |
|        | Net Transfers                            | -                   |                      |                     |
|        | <b>Total Receipts:</b>                   |                     |                      | <u>56,030.00</u>    |
|        | <b>Disbursements:</b>                    |                     |                      |                     |
|        | EFT/Wire Transfers                       |                     | -                    |                     |
|        | Check # 205927-205940                    |                     | 39,014.13            |                     |
|        | Transfer to General Fund re: DT/DF       |                     | -                    |                     |
|        | Void Checks/Stop Payments/NSF Checks     |                     | -                    |                     |
|        | Payroll Funding                          |                     | 102,194.32           |                     |
|        | Net Transfers                            |                     | -                    |                     |
|        | <b>Total Disbursements:</b>              |                     |                      | <u>(141,208.45)</u> |
| 31-May | ENDING BALANCE                           | <u>\$ 56,030.00</u> | <u>\$ 141,208.45</u> | <u>299,132.02</u>   |

|                            |
|----------------------------|
| <b>BANK RECONCILIATION</b> |
|----------------------------|

|                              |                   |
|------------------------------|-------------------|
| <b>BALANCE PER BANK:</b>     | 316,608.80        |
| <b>ADD:</b>                  |                   |
| Deposit in Transit           | 1,995.00          |
| <b>SUBTRACT:</b>             |                   |
| Outstanding Checks           | (19,471.78)       |
| <b>ADJUSTED BANK BALANCE</b> | <u>299,132.02</u> |
| <b>BALANCE PER BOOKS</b>     | <u>299,132.02</u> |

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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

## Capital & Debt Service SCHEDULE OF APPROPRIATED EXPENSE May 31, 2021

| DESCRIPTION                          | APPROPRIATIONS       | PRIOR YEAR<br>PROJECT EXPENDITURES | EXPENDITURES         | O/S<br>ENCUMBRANCES | UNENCUMBERED<br>BALANCES |
|--------------------------------------|----------------------|------------------------------------|----------------------|---------------------|--------------------------|
| Bus Purchases 2020-21                | 1,517,553.00         | -                                  | 1,517,553.00         | -                   | -                        |
| Bus Purchases 2021-22                | 1,388,661.00         | -                                  | -                    | -                   | 1,388,661.00             |
| Capital 14-15 Funded by General Fund | 250,000.00           | 225,572.00                         | 24,428.00            | -                   | -                        |
| Capital 15-16 Funded by General Fund | 250,000.00           | 207,061.70                         | 42,938.30            | -                   | -                        |
| Capital 16-17 Funded by General Fund | 250,000.00           | 128,927.52                         | 121,072.48           | -                   | -                        |
| Capital 17-18 Funded by General Fund | 250,000.00           | -                                  | 74,653.00            | 175,347.00          | -                        |
| Capital 18-19 Funded by General Fund | 250,000.00           | -                                  | -                    | 248,737.71          | 1,262.29                 |
| Capital 19-20 Funded by General Fund | 685,000.00           | -                                  | -                    | -                   | 685,000.00               |
| Capital 20-21 Funded by General Fund | 250,000.00           | -                                  | -                    | -                   | 250,000.00               |
| Capital Funded by Reserve - May 2019 | 3,000,000.00         | 1,520,727.24                       | 1,479,272.76         | -                   | -                        |
| Capital Funded by Reserve - May 2021 | 6,000,000.00         | -                                  | -                    | -                   | 6,000,000.00             |
| BOCES Capital Project                | 2,833,574.00         | -                                  | 283,357.00           | -                   | 2,550,217.00             |
| Subtotal - Capital Fund              | 16,924,788.00        | 2,082,288.46                       | 3,543,274.54         | 424,084.71          | 10,875,140.29            |
| Debt Service                         | 10,553,239.41        | -                                  | 10,117,751.91        | 435,487.50          | -                        |
| <b>TOTALS:</b>                       | <b>27,478,027.41</b> | <b>2,082,288.46</b>                | <b>13,661,026.45</b> | <b>859,572.21</b>   | <b>10,875,140.29</b>     |

## RESERVE BALANCES May 31, 2021

| DESCRIPTION                                  | FUND BALANCE<br>AT 07/01/2020 | APPROPRIATED<br>AMOUNT OR<br>ACTUAL EXPENDITURE | INTEREST/<br>OTHER REVENUES | APPROVED<br>TRANSFER<br>(In/Out) | FUND BALANCE<br>TO DATE |
|----------------------------------------------|-------------------------------|-------------------------------------------------|-----------------------------|----------------------------------|-------------------------|
| Bus Purchases Funded by Reserve              | 4,935,714.69                  | -                                               | 1,349.63                    | (1,388,661.00)                   | 3,548,403.32            |
| Capital Reserve                              | 16,566,233.39                 | -                                               | 3,654.23                    | (5,521,784.46)                   | 11,048,103.16           |
| Instructional Technology Capital Reserve     | 2,409,002.77                  | (875,000.00)                                    | 661.83                      | -                                | 1,534,664.60            |
| Insurance Reserve                            | 1,188,430.14                  | -                                               | 326.50                      | -                                | 1,188,756.64            |
| Unemployment Insurance Reserve               | 2,364,940.45                  | (139,290.85)                                    | 35.31                       | -                                | 2,225,684.91            |
| Reserve for Liability                        | 1,497,289.42                  | (121,108.45)                                    | 413.27                      | -                                | 1,376,594.24            |
| Reserve for Tax Certiorari                   | 1,249,339.21                  | (67,439.96)                                     | 338.91                      | -                                | 1,182,238.16            |
| Employee Benefit & Accrued Liability Reserve | 3,119,131.71                  | (450,000.00)                                    | 778.04                      | -                                | 2,669,909.75            |
| Reserve for Retirement Contributions         | 2,405,948.89                  | (300,000.00)                                    | 603.11                      | -                                | 2,106,552.00            |
| Reserve for Teacher Retirement Contributions | 1,777,434.66                  | (300,000.00)                                    | 882.05                      | -                                | 1,478,316.71            |
| Workers' Compensation Reserve                | 421,301.48                    | (75,000.00)                                     | 37.32                       | -                                | 346,338.78              |
| <b>TOTALS:</b>                               | <b>37,934,766.79</b>          | <b>(2,327,839.26)</b>                           | <b>9,080.20</b>             | <b>(6,910,445.46)</b>            | <b>28,705,562.27</b>    |

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.

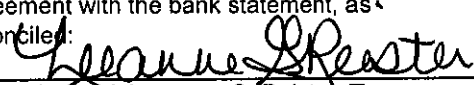
**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF MAY 2021**

**Capital**

| DATE   | DESCRIPTION CHECK/RECEIPT #                       | RECEIPTS               | DISBURSEMENT         | BALANCE              |
|--------|---------------------------------------------------|------------------------|----------------------|----------------------|
| 30-Apr | BEGINNING BALANCE                                 |                        |                      | <u>\$ 120,137.10</u> |
|        | <b>Receipts:</b>                                  |                        |                      |                      |
|        | Transfer from General Fund re: Cap Reserve        | 6,000,000.00           |                      |                      |
|        | Transfer from General Fund re: Bus Purch. Reserve | 1,388,661.00           |                      |                      |
|        | Interest                                          | 0.32                   |                      |                      |
|        | Net Transfers                                     | 81,739.27              |                      |                      |
|        | <b>Total Receipts:</b>                            |                        |                      | <u>7,470,400.59</u>  |
|        | <b>Disbursements:</b>                             |                        |                      |                      |
|        | EFT/Wire Transfers                                |                        | 939.87               |                      |
|        | Capital Checks-# 60148                            |                        | 81,739.27            |                      |
|        | Capital Reserve Checks #                          |                        | 81,739.27            |                      |
|        | Bus Purchase Reserve Checks #200032               |                        | 81,739.27            |                      |
|        | Net Transfers                                     |                        | 81,739.27            |                      |
|        | <b>Total Disbursements:</b>                       |                        |                      | <u>(164,418.41)</u>  |
| 31-May | ENDING BALANCE                                    | <u>\$ 7,470,400.59</u> | <u>\$ 164,418.41</u> | <u>7,426,119.28</u>  |

|                            |
|----------------------------|
| <b>BANK RECONCILIATION</b> |
|----------------------------|

|                              |                     |
|------------------------------|---------------------|
| <b>BALANCE PER BANK:</b>     | 7,426,119.28        |
| <b>ADD:</b>                  |                     |
| <b>SUBTRACT:</b>             |                     |
| Outstanding Checks           |                     |
| <b>ADJUSTED BANK BALANCE</b> | <u>7,426,119.28</u> |
| <b>BALANCE PER BOOKS</b>     | <u>7,426,119.28</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

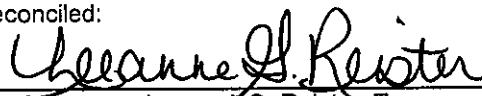
**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF MAY 2021**

**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-Apr | BEGINNING BALANCE                                |                 |           |              | \$ 13,284,502.61     |
|        | <b>Receipts:</b>                                 |                 |           |              |                      |
|        | Transfer from General Fund                       |                 | -         |              |                      |
|        | Interest - Reserve for Liability                 |                 | 38.07     |              |                      |
|        | Interest -Tax Certiorari                         |                 | 30.05     |              |                      |
|        | Interest- Unemployment Insurance                 |                 | -         |              |                      |
|        | Interest- Employee Benefit & Accrued Liabilities |                 | 79.31     |              |                      |
|        | Interest- Employee Retirement Contribution       |                 | 53.55     |              |                      |
|        | Interest- Teachers Retirement Contribution       |                 | 56.68     |              |                      |
|        | Interest- Workers' Compensation                  |                 | -         |              |                      |
|        | Interest- Insurance Reserve                      |                 | 30.22     |              |                      |
|        | Transfers                                        |                 | -         |              |                      |
|        | <b>Total Receipts:</b>                           |                 |           |              | 287.88               |
|        | <b>Disbursements:</b>                            |                 |           |              |                      |
|        | EFT Withdrawals                                  |                 |           | -            |                      |
|        | Transfer to General Fund                         |                 |           | -            |                      |
|        | Transfers                                        |                 |           | -            |                      |
|        | <b>Total Disbursements:</b>                      |                 |           |              | -                    |
| 31-May | ENDING BALANCE                                   |                 | \$ 287.88 | \$ -         | <u>13,284,790.49</u> |

**BANK RECONCILIATION**

|                              |                      |
|------------------------------|----------------------|
| <b>BALANCE PER BANK:</b>     | 13,284,790.49        |
| <b>ADD:</b>                  |                      |
| <b>SUBTRACT:</b>             |                      |
| Outstanding Checks           |                      |
| <b>ADJUSTED BANK BALANCE</b> | <u>13,284,790.49</u> |
| <b>BALANCE PER BOOKS</b>     | <u>13,284,790.49</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 MAY 2021  
Capital Reserve, Capital Instructional Technology Reserve and Bus Purchase Reserve Accounts**

| DATE   | DESCRIPTION CHECK/RECEIPT #                    | RECEIPTS         | DISBURSEMENT           | BALANCE                |
|--------|------------------------------------------------|------------------|------------------------|------------------------|
| 30-Apr | BEGINNING BALANCE                              |                  |                        | <u>\$24,394,313.87</u> |
|        | <b>Receipts:</b>                               |                  |                        |                        |
|        | Transfer from Capital Fund: Closing of Project |                  |                        |                        |
|        | Interest - Bus Purchase Reserve                | 119.79           |                        |                        |
|        | Interest - Capital Reserve                     | 337.17           |                        |                        |
|        | Interest - Capital IT Reserve                  | 61.25            |                        |                        |
|        | Net Transfers                                  |                  |                        |                        |
|        | <b>Total Receipts:</b>                         |                  |                        | <u>518.21</u>          |
|        | <b>Disbursements:</b>                          |                  |                        |                        |
|        | Transfer to Capital Fund: DT/DF                |                  | 7,388,661.00           |                        |
|        | Net Transfers                                  |                  |                        |                        |
|        | <b>Total Disbursements:</b>                    |                  |                        | <u>(7,388,661.00)</u>  |
| 31-May | ENDING BALANCE                                 | <u>\$ 518.21</u> | <u>\$ 7,388,661.00</u> | <u>17,006,171.08</u>   |

|                            |
|----------------------------|
| <b>BANK RECONCILIATION</b> |
|----------------------------|

|                              |                      |
|------------------------------|----------------------|
| <b>BALANCE PER BANK:</b>     | 17,006,171.08        |
| <b>ADD:</b>                  |                      |
| <b>SUBTRACT:</b>             |                      |
| Outstanding Checks           |                      |
| <b>ADJUSTED BANK BALANCE</b> | <u>17,006,171.08</u> |
| <b>BALANCE PER BOOKS</b>     | <u>17,006,171.08</u> |

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

*Leeanne G. Reister*  
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

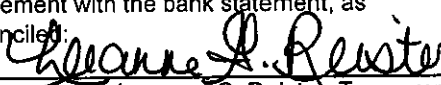
**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF MAY 2021**

Debt Service Fund

| DATE   | DESCRIPTION CHECK/RECEIPT #                     | RECEIPTS        | DISBURSEMENT | BALANCE             |
|--------|-------------------------------------------------|-----------------|--------------|---------------------|
| 30-Apr | BEGINNING BALANCE                               |                 |              | \$ 2,765,488.52     |
|        | <b>Receipts:</b>                                |                 |              |                     |
|        | Transfer from General Fund (per appropriations) |                 |              |                     |
|        | Interest                                        | 65.35           |              |                     |
|        | Net Transfers                                   |                 |              |                     |
|        | <b>Total Receipts:</b>                          |                 |              | <u>65.35</u>        |
|        | <b>Disbursements:</b>                           |                 |              |                     |
|        | Depository Trust Company (Wires)                |                 |              |                     |
|        | Net Transfers                                   |                 |              |                     |
|        | <b>Total Disbursements:</b>                     |                 |              | <u>-</u>            |
| 31-May | ENDING BALANCE                                  | <u>\$ 65.35</u> | <u>\$ -</u>  | <u>2,765,553.87</u> |

**BANK RECONCILIATION**

|                       |                     |
|-----------------------|---------------------|
| BALANCE PER BANK:     | 2,765,553.87        |
| ADD:                  |                     |
| SUBTRACT:             |                     |
| ADJUSTED BANK BALANCE | <u>2,765,553.87</u> |
| BALANCE PER BOOKS     | <u>2,765,553.87</u> |

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:  
  
 \_\_\_\_\_  
 Leeanne G. Reistel, 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 MAY 2021**

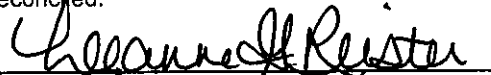
Zero Balance Accounts: Purchasing Card

| DATE   | DESCRIPTION CHECK/RECEIPT # | RECEIPTS      | DISBURSEMENT  | BALANCE      |
|--------|-----------------------------|---------------|---------------|--------------|
| 30-Apr | BEGINNING BALANCE           |               |               | \$ -         |
|        | <b>Receipts:</b>            |               |               |              |
|        | Transfer from General Fund  | 249,806.38    |               |              |
|        | Credit Adjustments          | 0.35          |               |              |
|        | <b>Total Receipts:</b>      |               |               | 249,806.73   |
|        | <b>Disbursements:</b>       |               |               |              |
|        | JP Morgan Chase Withdrawal  |               | 249,767.37    |              |
|        | Debit Adjustments           |               | 39.36         |              |
|        | <b>Total Disbursements:</b> |               |               | (249,767.37) |
| 31-May | ENDING BALANCE              | \$ 249,806.73 | \$ 249,806.73 | -            |

**BANK RECONCILIATION**

|                                               |            |
|-----------------------------------------------|------------|
| <b>BALANCE PER BANK:</b>                      | -          |
| <b>ADD:</b> Outstanding Transfer from General | 1,840.92   |
| Outstanding Vendor Credit                     |            |
| <b>SUBTRACT:</b> Outstanding Payments         | (1,840.92) |
| <b>ADJUSTED BANK BALANCE</b>                  | -          |
| <b>BALANCE PER BOOKS</b>                      | -          |

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

## MONTHLY EXTRACLASROOM ACTIVITY SUMMARY & RECONCILIATION May 31, 2021

| SCHOOL                     | BEGINNING<br>BALANCE<br>7/1/2020 | RECEIPTS         | DISBURSEMENTS    | ENDING<br>BALANCE<br>5/31/2021 |
|----------------------------|----------------------------------|------------------|------------------|--------------------------------|
| Allen Creek Elementary     | 1,058.39                         | 64.60            | -                | 1,122.99                       |
| Jefferson Road Elementary  | 2,469.84                         | -                | -                | 2,469.84                       |
| Mendon Center Elementary   | 15,580.91                        | 14.76            | 14.59            | 15,581.08                      |
| Park Road Elementary       | 3,002.83                         | 42.60            | -                | 3,045.43                       |
| Thornell Road Elementary   | 3,379.67                         | -                | -                | 3,379.67                       |
| Barker Road Middle School  | 43,406.17                        | 8,223.48         | 11,311.81        | 40,317.84                      |
| Calkins Road Middle School | 53,030.02                        | 8,438.56         | 7,305.60         | 54,162.98                      |
| Sutherland High School     | 57,420.03                        | 22,390.39        | 14,516.49        | 65,293.93                      |
| Mendon High School         | 93,965.48                        | 40,900.61        | 39,747.42        | 95,118.67                      |
| <b>TOTALS :</b>            | <b>273,313.34</b>                | <b>80,075.00</b> | <b>72,895.91</b> | <b>280,492.43</b>              |

| BANK RECONCILIATION         |                                         |  |                   |
|-----------------------------|-----------------------------------------|--|-------------------|
| COMBINED BALANCES PER BANK: |                                         |  | 282,888.13        |
| ADD:                        | Outstanding Deposits / Bank Adjustments |  | 180.00            |
|                             | NSF Checks                              |  |                   |
| SUBTRACT:                   | Outstanding Checks                      |  | (2,575.70)        |
| ADJUSTED BANK BALANCE       |                                         |  | <u>280,492.43</u> |
| BALANCE PER BOOKS           |                                         |  | <u>280,492.43</u> |

**PITTSFORD CENTRAL SCHOOL DISTRICT**

Budgetary Transfer Report

Current Appropriation - Effective From: 05/01/2021 To: 05/31/2021

Fiscal Year: 2021

| Effective Date                | Trans ID | Transaction Description                                                           | Budget Account       | Description               | Amount Transferred From | Amount Transferred To |
|-------------------------------|----------|-----------------------------------------------------------------------------------|----------------------|---------------------------|-------------------------|-----------------------|
| <b>Fund: A - GENERAL FUND</b> |          |                                                                                   |                      |                           |                         |                       |
| 05/13/2021                    | 019728   | To provide funds for the emergency buttons for the schools.                       | A530-2630-400-0630 R | ITS Computer Inst ContrSv | -88.51                  |                       |
|                               |          |                                                                                   | A530-2630-500-0630 R | ITS Computer Inst Supplie |                         | 88.51                 |
| 05/11/2021                    | 021210   | To cover the cost of books for a workshop.                                        | A520-2830-400-0830 R | PS Contracted Services    | -1,150.00               |                       |
|                               |          |                                                                                   | A520-2830-500-0830 R | PS Supplies & Materials   |                         | 1,150.00              |
| 05/10/2021                    | 021491   | To cover a negative account balance (Audiometer Calibration).                     | A113-2110-500-0100 R | JR SchISuppt Supplies     | -3.00                   |                       |
|                               |          |                                                                                   | A113-2815-455-0815 R | JR HealthSv Equip Rpr     |                         | 3.00                  |
| 05/10/2021                    | 021502   | To cover a negative account balance (Audiometer Calibration).                     | A340-2110-400-0100 R | SHS SchISuppt Contr Svc   | -3.00                   |                       |
|                               |          |                                                                                   | A340-2815-455-0815 R | SHS HealthSv Equip Rpr    |                         | 3.00                  |
| 05/10/2021                    | 021551   | To provide funds for pending order PND-03651 World Language French Grammar books. | A340-2110-480-0100 R | SHS SchISuppt Textbooks   | -487.89                 |                       |
|                               |          |                                                                                   | A340-2110-480-0134 R | SHS World Lang Textbooks  |                         | 487.89                |
| 05/11/2021                    | 021860   | To provide funds for BOCES PIP 99413.                                             | A300-2855-400-0855 R | HS Athletics Contr Svc    | -56.09                  |                       |
|                               |          |                                                                                   | A300-2855-490-0855 R | HS Athletics BOCES Srvcs  |                         | 56.09                 |
| 05/11/2021                    | 021887   | TO COVER SHARED SERVICES TRAINING THROUGH BOCES.                                  | A830-9060-800-0809 R | BEN Hospital Medical      | -26,200.00              |                       |
|                               |          |                                                                                   | A510-2010-490-0010 R | CURINS BOCES Services     |                         | 26,200.00             |
| 05/12/2021                    | 021890   | Transfer funds to cover district claim form for SAANYS membership.                | A410-2250-500-2251 R | SpEd Office Supplies      | -500.00                 |                       |
|                               |          |                                                                                   | A410-2250-468-2251 R | SpEd Office Memberships   |                         | 500.00                |
| 05/11/2021                    | 021919   | TO PURCHASE JOHN DEER GATOR XUV5M CAB NON-HVAC.                                   | A640-1621-200-0621 R | OM Custodial Equipment    | -3,250.17               |                       |
|                               |          |                                                                                   | A640-1620-200-0620 R | OM Equipment              |                         | 3,250.17              |
| 05/13/2021                    | 021971   | To cover BOCES services.                                                          | A830-9060-800-0809 R | BEN Hospital Medical      | -10,000.00              |                       |
|                               |          |                                                                                   | A510-2010-490-0010 R | CURINS BOCES Services     |                         | 10,000.00             |
| 05/12/2021                    | 021999   | TO COVER MEMBERSHIP FEES.                                                         | A340-2110-465-0100 R | SHS SchISuppt Trav Conf   | -94.00                  |                       |
|                               |          |                                                                                   | A340-2110-468-0158 R | SHS Math Memberships      |                         | 94.00                 |

**PITTSFORD CENTRAL SCHOOL DISTRICT**  
 Budgetary Transfer Report  
 Current Appropriation - Effective From: 05/01/2021 To: 05/31/2021  
 Fiscal Year: 2021

| Effective Date | Trans ID | Transaction Description                                                                                                                                                                             | Budget Account       | Description               | Amount Transferred From | Amount Transferred To |
|----------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------|-------------------------|-----------------------|
| 05/13/2021     | 022475   | TO COVER COST OF TWO PHISHING AND VULNERABILITY SCANNING PRODUCTS ( PIP 99205 - NESSUS AND PIP 99267 - KnowBe4 Phisher).                                                                            | A830-9060-800-0809 R | BEN Hospital Medical      | -15,589.63              |                       |
|                |          |                                                                                                                                                                                                     | A530-2630-491-0630 R | ITS-Comp Equip BOCES      |                         | 15,589.63             |
| 05/13/2021     | 022476   | TO COVER COSTS FOA A TECHNOLOGY SECURITY AUDIT.                                                                                                                                                     | A830-9060-800-0809 R | BEN Hospital Medical      | -30,000.00              |                       |
|                |          |                                                                                                                                                                                                     | A660-2630-490-0630 R | SST Computer Inst BOCES   |                         | 30,000.00             |
| 05/13/2021     | 022477   | To pay for BOCES services                                                                                                                                                                           | A830-9060-800-0809 R | BEN Hospital Medical      | -2,482.87               |                       |
|                |          |                                                                                                                                                                                                     | A510-2010-490-0010 R | CURINS BOCES Services     |                         | 2,482.87              |
| 05/13/2021     | 022492   | TO COVER THE PURCHASE OF REPLACEMENT LASER JET PRINTERS.                                                                                                                                            | A830-9060-800-0809 R | BEN Hospital Medical      | -36,658.50              |                       |
|                |          |                                                                                                                                                                                                     | A660-2630-490-0630 R | SST Computer Inst BOCES   |                         | 36,658.50             |
| 05/13/2021     | 022505   | TO COVER GRADUATION EXPENSES FOR 20-21 DURING COVID-19.                                                                                                                                             | A340-2110-461-0100 R | SHS SchISuppt Commencmt   | -7,000.00               |                       |
|                |          |                                                                                                                                                                                                     | A341-2110-461-0100 R | MHS SchISuppt Commencmt   | -7,000.00               |                       |
|                |          |                                                                                                                                                                                                     | A300-2110-461-CO19 R | HS SchISuppt Commencmt    |                         | 14,000.00             |
| 05/20/2021     | 022761   | To cover the cost of increased order amount of OLSAT test booklets and answer sheets, not tested previously because of COVID-19 and need to be administered to 4th and 5th graders on the same day. | A550-2060-465-0060 R | DAT Travel and Conference | -300.00                 |                       |
|                |          |                                                                                                                                                                                                     | A550-2060-500-0060 R | DAT Supplies & Materials  |                         | 300.00                |
| 05/20/2021     | 022817   | To cover impartial hearing expenses.                                                                                                                                                                | A430-2250-490-2249 R | Out District BOCES Placem | -47,600.00              |                       |
|                |          |                                                                                                                                                                                                     | A410-2250-426-2251 R | SpEd Office Legal Fees    |                         | 47,600.00             |
| 05/27/2021     | 023193   | To provide funds for OM Travel and Conference and Mileage.                                                                                                                                          | A640-1621-500-0621 R | OM Maint/Cust Supplies    | -1,600.00               |                       |
|                |          |                                                                                                                                                                                                     | A640-1620-465-0620 R | OM Travel and Conference  |                         | 600.00                |
|                |          |                                                                                                                                                                                                     | A640-1620-466-0620 R | OM Mileage                |                         | 1,000.00              |
| 05/27/2021     | 023202   | To provide funds for BOCES equipment..                                                                                                                                                              | A530-2630-400-0630 R | ITS Computer Inst ContrSv | -549.07                 |                       |
|                |          |                                                                                                                                                                                                     | A530-2630-491-0630 R | ITS-Comp Equip BOCES      |                         | 549.07                |

**PITTSFORD CENTRAL SCHOOL DISTRICT**

Budgetary Transfer Report

Current Appropriation - Effective From: 05/01/2021 To: 05/31/2021

Fiscal Year: 2021

| Effective Date | Trans ID | Transaction Description              | Budget Account       | Description               | Amount Transferred From | Amount Transferred To |
|----------------|----------|--------------------------------------|----------------------|---------------------------|-------------------------|-----------------------|
| 05/27/2021     | 023203   | To correct negative budget accounts. |                      |                           |                         |                       |
|                |          |                                      | A100-2850-155-0850 R | ES Co-Curric Stipends     | -1,808.00               |                       |
|                |          |                                      | A112-2110-141-0100 R | AC SchISuppt Sub Tchr Sal | -13,135.00              |                       |
|                |          |                                      | A112-2610-121-0610 R | AC Library Tch Salary     | -43.90                  |                       |
|                |          |                                      | A113-2110-169-0100 R | JR SchISuppt Para Subs    | -8,873.86               |                       |
|                |          |                                      | A114-2110-141-0100 R | MC SchISuppt Sub Tchr Sal | -20,807.68              |                       |
|                |          |                                      | A117-2110-112-0110 R | TR Tch RegSch Kdg Sal     | -3,000.00               |                       |
|                |          |                                      | A200-2855-131-0855 R | MS Athletics Tchr Salary  | -6,454.00               |                       |
|                |          |                                      | A200-2855-137-0855 R | MS Athletics Coach Salary | -13,584.00              |                       |
|                |          |                                      | A232-2110-131-0176 R | CR Science Tchr Salary    | -17,979.26              |                       |
|                |          |                                      | A300-2610-173-0610 R | HS Library OT/Extra Hr    | -3,542.44               |                       |
|                |          |                                      | A300-2855-137-0855 R | HS Athletics Coach Salary | -119,461.00             |                       |
|                |          |                                      | A340-2110-135-0100 R | SHS SchISuppt InstLdr Stp | -12,303.16              |                       |
|                |          |                                      | A340-2110-141-0100 R | SHS SchISuppt Sub Tchr Sa | -9,283.44               |                       |
|                |          |                                      | A340-2110-141-0100 R | SHS SchISuppt Sub Tchr Sa | -28,168.44              |                       |
|                |          |                                      | A340-2110-146-0100 R | SHS SchISuppt InSv Paymts | -5,818.31               |                       |
|                |          |                                      | A440-2830-121-0838 R | SPSV Behav Spec Elem Tchr | -32,000.00              |                       |
|                |          |                                      | A540-2070-168-0173 R | ProfDev Clerical/Sect Sub | -249.00                 |                       |
|                |          |                                      | A610-1310-466-0310 R | FIN BusAdmn Mileage       | -492.19                 |                       |
|                |          |                                      | A640-1620-164-0620 R | OM Maintenance/Custodial  | -4,600.00               |                       |
|                |          |                                      | A670-5510-165-0510 R | TRN Bus Drivers Salaries  | -1,800.50               |                       |
|                |          |                                      | A670-5530-166-0530 R | TRN Mechanic Salaries     | -1,975.62               |                       |
|                |          |                                      | A830-9060-800-0809 R | BEN Hospital Medical      | -35,051.35              |                       |
|                |          |                                      | A100-2020-150-0020 R | ES Supr RegSch Admn Sal   |                         | 13,135.00             |
|                |          |                                      | A100-2110-466-0100 R | ES SchISuppt Mileage      |                         | 12.54                 |
|                |          |                                      | A112-2110-146-0100 R | AC SchISuppt InSv Paymts  |                         | 677.52                |
|                |          |                                      | A112-2610-162-0610 R | AC Library Para Salary    |                         | 43.90                 |
|                |          |                                      | A113-2110-112-0110 R | JR Tch RegSch Kdg Sal     |                         | 3,000.00              |
|                |          |                                      | A113-2110-135-0100 R | JR SchISuppt InstLdr Stp  |                         | 4,245.32              |
|                |          |                                      | A113-2110-141-0100 R | JR SchISuppt Sub Tchr Sal |                         | 20,807.68             |
|                |          |                                      | A113-2110-146-0100 R | JR SchISuppt InSv Paymts  |                         | 650.08                |
|                |          |                                      | A113-2850-155-0850 R | JRE Co-Curric Stipends    |                         | 936.50                |
|                |          |                                      | A114-2110-146-0100 R | MC SchISuppt InSv Paymts  |                         | 429.29                |
|                |          |                                      | A114-2110-168-0100 R | MC SchISuppt Clerk Subs   |                         | 203.93                |
|                |          |                                      | A114-2110-169-0100 R | MC SchISuppt Para Subs    |                         | 5,801.40              |
|                |          |                                      | A114-2110-173-0100 R | MC SchISuppt OT/Extra Hr  |                         | 1,060.62              |
|                |          |                                      | A115-2110-135-0100 R | PR SchISuppt InstLdr Stp  |                         | 3,328.84              |

**PITTSFORD CENTRAL SCHOOL DISTRICT**  
**Budgetary Transfer Report**  
**Current Appropriation - Effective From: 05/01/2021 To: 05/31/2021**  
**Fiscal Year: 2021**

| Effective Date | Trans ID | Transaction Description | Budget Account       | Description               | Amount Transferred From | Amount Transferred To |
|----------------|----------|-------------------------|----------------------|---------------------------|-------------------------|-----------------------|
|                |          |                         | A115-2110-146-0100 R | PR SchISuppt InSv Paymts  |                         | 2,269.08              |
|                |          |                         | A115-2110-173-0100 R | PR SchISuppt OT/Extra Hr  |                         | 1,197.79              |
|                |          |                         | A115-2250-162-2250 R | PR SpEd Para Salary       |                         | 1,586.53              |
|                |          |                         | A117-2110-146-0100 R | TR SchISuppt InSv Paymts  |                         | 699.13                |
|                |          |                         | A117-2110-168-0100 R | TR SchISuppt Clerk Subs   |                         | 479.13                |
|                |          |                         | A117-2110-173-0100 R | TR SchISuppt OT/Extra Hr  |                         | 75.79                 |
|                |          |                         | A117-2850-155-0850 R | TRE Co-Curric Stipends    |                         | 871.50                |
|                |          |                         | A200-2110-466-0100 R | MS SchISuppt Mileage      |                         | 37.75                 |
|                |          |                         | A231-2110-131-0149 R | BR Technology Tchr Salary |                         | 4,877.11              |
|                |          |                         | A231-2110-146-0100 R | BR SchISuppt InSv Paymts  |                         | 1,093.21              |
|                |          |                         | A231-2250-131-2250 R | BR SpEd Tchr Salary       |                         | 908.11                |
|                |          |                         | A231-2855-131-0855 R | BRMS Athletics Tchr Salar |                         | 3,227.00              |
|                |          |                         | A231-2855-137-0855 R | BRMS Athletics Coach Sala |                         | 9,175.00              |
|                |          |                         | A232-2110-131-0153 R | CR Reading/Literacy Tchr  |                         | 3,613.00              |
|                |          |                         | A232-2110-131-0167 R | CR PhysEd Tchr Salary     |                         | 884.59                |
|                |          |                         | A232-2110-131-0182 R | CR SocStudies Tchr Sal    |                         | 8,604.56              |
|                |          |                         | A232-2110-135-0100 R | CR SchISuppt InstLdr Stp  |                         | 4,729.00              |
|                |          |                         | A232-2110-161-0100 R | CR SchISuppt Clerk Sal    |                         | 2,389.40              |
|                |          |                         | A232-2250-162-2250 R | CR SpEd Para Salary       |                         | 419.34                |
|                |          |                         | A232-2855-131-0855 R | CRMS Athletics Tchr Salar |                         | 3,227.00              |
|                |          |                         | A232-2855-137-0855 R | CRMS Athletics Coach Sala |                         | 4,409.00              |
|                |          |                         | A300-2110-466-0100 R | HS SchISuppt Mileage      |                         | 441.90                |
|                |          |                         | A340-2020-150-0020 R | SHS Supr RegSch Admn Sal  |                         | 9,283.44              |
|                |          |                         | A340-2110-131-0167 R | SHS PhysEd Tchr Salary    |                         | 2,064.04              |
|                |          |                         | A340-2110-131-0176 R | SHS Science Tchr Salary   |                         | 936.94                |
|                |          |                         | A340-2110-131-0182 R | SHS SocStudies Tchr Sal   |                         | 5,966.03              |
|                |          |                         | A340-2110-173-0100 R | SHS SchISuppt OT/Extra Hr |                         | 784.60                |
|                |          |                         | A340-2250-131-2250 R | SHS SpEd Tchr Salary      |                         | 24,443.50             |
|                |          |                         | A340-2855-137-0855 R | SHS Athletics Coach Salar |                         | 49,911.00             |
|                |          |                         | A341-2110-131-0176 R | MHS Science Tchr Salary   |                         | 12,579.30             |
|                |          |                         | A341-2110-131-0182 R | MHS SocStudies Tchr Sal   |                         | 6,622.13              |
|                |          |                         | A341-2110-173-0100 R | MHS SchISuppt OT/Extra Hr |                         | 423.64                |
|                |          |                         | A341-2250-131-2250 R | MHS SpEd Tchr Salary      |                         | 6,338.93              |
|                |          |                         | A341-2855-137-0855 R | MHS Athletics Coach Salar |                         | 69,550.00             |
|                |          |                         | A410-2250-161-2251 R | SpEd Office Clerk Salary  |                         | 1,354.94              |
|                |          |                         | A440-2830-400-0831 R | SPSV MntHlth PittYth Con  |                         | 32,000.00             |
|                |          |                         | A540-2070-161-0173 R | ProfDev TC Clerical Salar |                         | 249.00                |

**PITTSFORD CENTRAL SCHOOL DISTRICT**  
 Budgetary Transfer Report  
 Current Appropriation - Effective From: 05/01/2021 To: 05/31/2021  
 Fiscal Year: 2021

| Effective Date | Trans ID | Transaction Description                                          | Budget Account                         | Description               | Amount Transferred From | Amount Transferred To |
|----------------|----------|------------------------------------------------------------------|----------------------------------------|---------------------------|-------------------------|-----------------------|
|                |          |                                                                  | A640-1620-172-0620 R                   | OM Longevity Award        |                         | 4,600.00              |
|                |          |                                                                  | A670-5510-160-0510 R                   | TRN NonInstructional Sala |                         | 1,800.50              |
|                |          |                                                                  | A670-5530-164-0530 R                   | TRN Maintenance/Custodial |                         | 1,975.62              |
| 05/27/2021     | 023222   | TO COVER COST OF ADDITIONAL BOE VIDEO STREAM PER PO # 2921-02527 |                                        |                           |                         |                       |
|                |          |                                                                  | A530-2630-400-0630 R                   | ITS Computer Inst ContrSv | -1,100.00               |                       |
|                |          |                                                                  | A530-2630-400-CO19 R                   | ITS Comp Inst ContSvc COV |                         | 1,100.00              |
| 05/31/2021     | 024521   | To correct a negative budget account.                            |                                        |                           |                         |                       |
|                |          |                                                                  | A830-9060-800-0809 R                   | BEN Hospital Medical      | -155.35                 |                       |
|                |          |                                                                  | A341-2110-135-0100 R                   | MHS SchISuppt InstLdr Stp |                         | 155.35                |
|                |          |                                                                  | <b>Total for Fund A - GENERAL FUND</b> |                           | <b>-532,299.23</b>      | <b>532,299.23</b>     |

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

    *Joanne Reister*      
    *D. T. Ken*    

Date of Treasurer's Report for BOE review

    06/21/2021    

Date Completed

    06/15/2021    

Person Completing

    *Chari Cuel-Preo*

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# Pittsford Schools

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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: June 8, 2021  
To: Michael Pero, Superintendent of Schools  
From: Darrin T. Kenney, Assistant Superintendent for Business *ETK*  
Re: Risk Assessment Report Approval

The District's internal auditor, Hungerford Vinton, LLC has submitted its Risk Assessment and Internal Audit Universe dated June 26, 2020. The Audit Oversight Committee (AOC) has reviewed the document and had the opportunity to pose questions to our internal auditors concerning this report. The AOC recommends approval and acceptance of the Risk Assessment as presented.

I have provided a copy of the report and a resolution for the Board of Education to accept the report.

**Be It Resolved** that the Board of Education accepts the internal auditor's Risk Assessment and Internal Audit Universe report as presented to and recommended by the Audit Oversight Committee for year ended June 30, 2020.

*DTK:kd*

*Attachment*

*Cc: L. Reister*

1

# Pittsford Schools

Risk Assessment & Internal Audit Universe

6/26/2020

Prepared by Hungerford Vinton, LLC



# Table of Contents

## 2

- **Risk Assessment Overview.....3**
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- **Risk Score Summary by Auditable Area.....9**
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# Risk Assessment Overview

## 3

- **Definition of the Audit Universe**
  - Identification of all auditable entities including departments, buildings, key functions and cycles
- **Risk Assessment Objective**
  - A high-level review of the internal audit structure, risks and operational opportunities within the audit universe for the development of an internal audit work plan.
- **Risk Assessment Process**
  - Perform interviews for each auditable area in the audit universe
  - Review of prior audit reports and management letters
  - Collect any documentation to assist in the clarification, understanding and scope of the risks for each auditable area
  - Associate risk scores based on the importance and likelihood of the risk consideration emerging

# Risk Considerations and Scoring Methodology

## 4

| Risk Consideration                          | Scoring (Importance & Likelihood of Risk)                                  |
|---------------------------------------------|----------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 0=None, 1=Low, 2=Moderate, 3=High                                          |
| Change in Management / Policies / Systems   | 0=No, 1=Minor Change, 3=Yes                                                |
| Budget Materiality                          | 0=None, 1=Low, 2=Moderate, 3=High                                          |
| Manual Intervention or Reliance             | 0=None, 1=Low, 2=Moderate, 3=High                                          |
| Liquidity / Theft Potential                 | 0=None, 1=Low, 2=Moderate, 3=High                                          |
| Political Sensitivity                       | 0=None, 1=Low, 2=Moderate, 3=High                                          |
| NYS Comptrollers Audit Focus                | 0=None, 1=Low, 2=Moderate, 3=High                                          |
| Past Audit Issues                           | 0=None, 1=Minor Issues, 2=Not Audited, 3=Material Issues                   |
| Sensitivity of Information                  | 0=None, 1=Low, 2=Moderate, 3=High                                          |
| Observation & Interview Concerns            | 0=None, 1=Low, 2=Moderate, 3=High                                          |
| <b>POTENTIAL RISK SCORE</b>                 | <b>0 – 30 points (Low Risk 0-14, Moderate Risk 15-23, High Risk 24-30)</b> |

# Audit Universe Composition

## Main Schools & Buildings

5

- Schools
  - High Schools
    - Sutherland High School
    - Mendon High School
  - Middle Schools
    - Barker Road Middle School
    - Calkins Road Middle School
  - Elementary School
    - Allen's Creek Elementary School
    - Jefferson Road Elementary School
    - Mendon Center Elementary School
    - Park Road Elementary School
    - Thornell Road Elementary School
- Administrative Building
- Sports Facilities
- Operations Buildings

# Audit Universe Composition

## Key Departments

6

- Athletic
- Business & Finance
- Special Education
- Food Service
- Student Services
- Operations, Maintenance & Security
- Human Resources
- Communication Office
- Curriculum & Instruction
- Technology & Data Services
- Transportation

# Audit Universe Composition

## Key Transaction Cycles & Functions

# 7

Key Functions are within Departments or across Schools & Buildings that represent focused auditable areas with historic risk or OSC focus

- **Financial Management**
  - Budgeting
  - Fund Balance Reserves and Maintenance
  - Cash Controls & Treasury
  - Reporting
- **Purchasing / Expenditure Cycle**
  - Cash Disbursements
  - Contract & Vendor Management
  - Claims Auditing
- **Payroll Cycle**
  - Employee files and master data
  - Time-reporting
- **Employee Benefits Cycle**
  - Healthcare & Insurances
  - Retirement
- **Fixed Asset Cycle**
  - Capital Project Administration
  - Records Maintenance
- **Extra-Classroom**
  - Cash Controls & Reporting Compliance
- **Revenue Cycle**
  - Tax collection
  - Medicaid reimbursements
  - Various revenue areas

# Risk Consideration

## NYS OSC Focus – Recent Audits Performed

8

- Based on Recently Released NYS OSC Auditor Reports on School Districts

| <u>Audit Focus</u>     | <u>% of 2020 Audits</u> |
|------------------------|-------------------------|
| Financial Management   | 23.68%                  |
| Fund Balances          | 15.79%                  |
| Extra Classroom        | 10.53%                  |
| Budget Practices       | 7.89%                   |
| Information Technology | 7.89%                   |
| Claims Auditing        | 5.26%                   |
| Human Resources        | 5.26%                   |
| Procurement            | 5.26%                   |
| Professional Services  | 5.26%                   |
| Tax Collection         | 5.26%                   |
| Banking                | 2.63%                   |
| Capital Projects       | 2.63%                   |
| Revenues               | 2.63%                   |

# Risk Score Summary by Auditable Area

9

| High Risk Areas | Score |
|-----------------|-------|
| None            |       |

| Moderate Risk Areas                | Score |
|------------------------------------|-------|
| Human Resources & Benefits         | 21    |
| Food Services                      | 18    |
| Technology & Data Services         | 17    |
| Finance Management & Fund Balance  | 17    |
| Payroll Cycle                      | 16    |
| Extra Classroom                    | 15    |
| Revenue Cycle                      | 15    |
| Purchasing / Expenditure Cycle     | 15    |
| Operations, Maintenance & Security | 15    |

| Low Risk Areas            | Score |
|---------------------------|-------|
| Transportation Services   | 14    |
| Student Services          | 14    |
| Special Education         | 14    |
| Barker Middle School      | 14    |
| Mendon High School        | 14    |
| Fixed Assets Cycle        | 14    |
| Athletics                 | 13    |
| Allen's Creek Elementary  | 13    |
| Jefferson Road Elementary | 13    |

| Low Risk Areas             | Score |
|----------------------------|-------|
| Sutherland High School     | 13    |
| Thornell Road Elementary   | 13    |
| Park Road Elementary       | 13    |
| Calkins Road Middle School | 13    |
| Curriculum & Instruction   | 12    |
| Communications             | 12    |

| Not Rated – Due to COVID 19 Timing | Score |
|------------------------------------|-------|
| Mendon Center Elementary           | NR    |



# Suggested Internal Audit Plan

10

Based on our Risk Assessment and the Risk Scoring we make the following suggested internal audits for PCSD:

**1. Human Resources and Employee Benefits Cycle**

- a) Based on the current economic and political environment, ensure all policies and procedures are properly communicated and applied
- b) Based on imminent transition of leadership
- c) Based on Article 2-d regulation requirements

**2. Food Services**

- a) Based on past financial losses and current economic environment
- b) Based on difficulty of acquiring qualified workforce
- c) Based on expected cash handling and inventory risks

Auditor's additional recommendation

**Grant Filing – Student Services / Special Education**

This area did not receive a high risk score, but we do believe future emphasis may be on this area from outside entities, so ensuring that controls are in place and all reporting is complete and timely would be a proactive audit suggestion.

# Detailed Risk Assessment Scores by Auditable Area

11

The following pages represent each auditable unit and the associated risk score with related comments obtained through observations or interviews

# Human Resources & Benefits

# 12

Interview Conducted with Asst. Superintendent for Human Resources Michael Leone

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                             |
|---------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 2         | <ul style="list-style-type: none"> <li>Employee benefit applications and vendor selections for services pose increased risk</li> </ul>                                               |
| Change in Management / Policies / Systems   | 2         | <ul style="list-style-type: none"> <li>Expected changes in Human Resources management upcoming raise risk through transition</li> </ul>                                              |
| Budget Materiality                          | 3         | <ul style="list-style-type: none"> <li>Employee Benefits represent \$40 million of budget</li> </ul>                                                                                 |
| Manual Intervention or Reliance             | 2         | <ul style="list-style-type: none"> <li>Communications of updates, and offline human resource records increase manual reliance</li> </ul>                                             |
| Liquidity / Theft Potential                 | 1         | <ul style="list-style-type: none"> <li>Minimal theft or liquidity issues</li> </ul>                                                                                                  |
| Political Sensitivity                       | 2         | <ul style="list-style-type: none"> <li>Human Resources generally has a higher than normal political sensitivity related to hiring diversity, pay diversity, and benefits.</li> </ul> |
| NYS Comptrollers Audit Focus                | 2         | <ul style="list-style-type: none"> <li>Recent increase in Human Resource area audits by NYS OSC</li> </ul>                                                                           |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>No recent internal audits were evident</li> </ul>                                                                                             |
| Sensitivity of Information                  | 3         | <ul style="list-style-type: none"> <li>Personnel information has highly sensitive information</li> </ul>                                                                             |
| Observation & Interview Concerns            | 2         | <ul style="list-style-type: none"> <li>Recent addition of former Payroll personnel has improved connection between finance and HR</li> </ul>                                         |
| <b>RISK SCORE</b>                           | <b>21</b> | <b>MODERATE RISK</b>                                                                                                                                                                 |

# Food Services

13

Interview Conducted with **Director of Food Services Paulette Vangellow**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                          |
|---------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 2         | <ul style="list-style-type: none"> <li>Daily receipts and procurement of goods</li> </ul>                                                         |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>No changes</li> </ul>                                                                                      |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"> <li>Expenses are \$2.3 million per Ray Wager audit report</li> </ul>                                           |
| Manual Intervention or Reliance             | 2         | <ul style="list-style-type: none"> <li>Reliance on labor approval and supply procurement</li> </ul>                                               |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"> <li>Cash and Goods raise risk, however satisfactory controls appear in place</li> </ul>                        |
| Political Sensitivity                       | 2         | <ul style="list-style-type: none"> <li>Lunch program appears to be underfunded through charges which could raise political sensitivity</li> </ul> |
| NYS Comptrollers Audit Focus                | 1         | <ul style="list-style-type: none"> <li>Not specifically part of NYS OSC recent audits, may be included in procurement</li> </ul>                  |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>No past internal audits identified however, external auditor reviews food services lunch fund</li> </ul>   |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"> <li>Student accounts, however general controls appear proper</li> </ul>                                        |
| Observation & Interview Concerns            | 2         | <ul style="list-style-type: none"> <li>Finding qualified staff was an issue raised</li> <li>Concern with breakeven operations</li> </ul>          |
| <b>RISK SCORE</b>                           | <b>18</b> | <b>MODERATE RISK</b>                                                                                                                              |

# Technology & Data Services

14

Interview Conducted with Chief Information Officer Jeff Cimmerer & Technology Coordinator Matt Kwiatkowski

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                                                                                                             |
|---------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"> <li>• Normal controls for procurement of equipment</li> </ul>                                                                                                                                                                     |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>• No recent changes in management</li> </ul>                                                                                                                                                                                  |
| Budget Materiality                          | 1         | <ul style="list-style-type: none"> <li>• Approximately \$3.5 million of budget is spent on technology</li> </ul>                                                                                                                                                     |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"> <li>• Nothing significant identified during interviews</li> </ul>                                                                                                                                                                 |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"> <li>• Access to computer equipment &amp; supplies</li> <li>• Access to information by IT department, but required for job performance</li> </ul>                                                                                  |
| Political Sensitivity                       | 2         | <ul style="list-style-type: none"> <li>• If there was a breach of employee personal information, could pose a significant political concern</li> <li>• If there is inappropriate use of technology by personnel, could pose significant political concern</li> </ul> |
| NYS Comptrollers Audit Focus                | 2         | <ul style="list-style-type: none"> <li>• Raised awareness of NYS OSC and increased audit focus</li> </ul>                                                                                                                                                            |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>• No previous internal audit identified</li> </ul>                                                                                                                                                                            |
| Sensitivity of Information                  | 3         | <ul style="list-style-type: none"> <li>• Higher concern with Article 2-d and NIST requirements</li> </ul>                                                                                                                                                            |
| Observation & Interview Concerns            | 2         | <ul style="list-style-type: none"> <li>• High risk area with dependence on general personnel to avoid cybersecurity risks</li> <li>• Management of IT area appears to be competent and aware of concerns and regulations</li> </ul>                                  |
| <b>RISK SCORE</b>                           | <b>17</b> | <b>MODERATE RISK</b>                                                                                                                                                                                                                                                 |

# Fund Balance, Financial Management & Administrative Offices

# 15

Interview Conducted with Asst. Superintendent For Business Darrin Kenney & Director of Finance Leeanne Brogan-Reister

| Risk Consideration                          | Scoring   | Comments                                                                                                                                              |
|---------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 3         | <ul style="list-style-type: none"> <li>Highest level of transactions and complexities</li> </ul>                                                      |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>Some personnel changes in staff support within the last year, management has remained in tact</li> </ul>       |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"> <li>\$1 million for financial services, however oversight of entire budget, fund balance, and approvals</li> </ul> |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"> <li>General controls in place that appear to maintain segregations of duties</li> </ul>                            |
| Liquidity / Theft Potential                 | 1         | <ul style="list-style-type: none"> <li>Access to banking and collections, general controls appear to be sufficient</li> </ul>                         |
| Political Sensitivity                       | 2         | <ul style="list-style-type: none"> <li>Current budget sensitivity due to current economic environment</li> </ul>                                      |
| NYS Comptrollers Audit Focus                | 3         | <ul style="list-style-type: none"> <li>High area of NYS OSC audits</li> </ul>                                                                         |
| Past Audit Issues                           | 1         | <ul style="list-style-type: none"> <li>No significant issues observed</li> </ul>                                                                      |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"> <li>Bank accounts and access to payroll and personnel records</li> </ul>                                           |
| Observation & Interview Concerns            | 1         | <ul style="list-style-type: none"> <li>Proper controls appear to be in place with competent management oversight</li> </ul>                           |
| <b>RISK SCORE</b>                           | <b>17</b> | <b>MODERATE RISK</b>                                                                                                                                  |

# Payroll Cycle

16

Interview Conducted with Mandie Yantz

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                           |
|---------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 2         | <ul style="list-style-type: none"> <li>• Bi-weekly payroll and complexity related to employee benefits administration</li> </ul>                                   |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>• No significant personnel changes</li> </ul>                                                                               |
| Budget Materiality                          | 3         | <ul style="list-style-type: none"> <li>• Largest portion of budget is related to payroll and employee benefits</li> </ul>                                          |
| Manual Intervention or Reliance             | 2         | <ul style="list-style-type: none"> <li>• Communication of terminations is not automated &amp; entry of hourly payroll increase risk</li> </ul>                     |
| Liquidity / Theft Potential                 | 1         | <ul style="list-style-type: none"> <li>• Proper controls appear to be in place to reduce exposure to theft</li> </ul>                                              |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"> <li>• Application of payroll has limited political sensitivity</li> </ul>                                                       |
| NYS Comptrollers Audit Focus                | 1         | <ul style="list-style-type: none"> <li>• Not specifically targeted in recent NYSC OSC audits</li> </ul>                                                            |
| Past Audit Issues                           | 1         | <ul style="list-style-type: none"> <li>• Ni previous internal audit reports identified, risk reduced by review of external auditor</li> </ul>                      |
| Sensitivity of Information                  | 3         | <ul style="list-style-type: none"> <li>• Personnel data, however maintained through general WINCAO controls to reduce risk</li> </ul>                              |
| Observation & Interview Concerns            | 1         | <ul style="list-style-type: none"> <li>• Timeliness of termination notifications</li> <li>• Recent phishing attempts to access and divert personnel pay</li> </ul> |
| <b>RISK SCORE</b>                           | <b>16</b> | <b>MODERATE RISK</b>                                                                                                                                               |

# Extra Classroom Activity Funds

# 17

Gathered information based on interviews with school principals, administrative personnel and external audit report

| Risk                                        | Scoring   | Comments                                                                                                                                                                                          |
|---------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 2         | <ul style="list-style-type: none"> <li>Receipts are done at local level, all schools have some form of extra classroom</li> </ul>                                                                 |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>Standard procedures and centralized disbursement reduce control risks</li> </ul>                                                                           |
| Budget Materiality                          | 1         | <ul style="list-style-type: none"> <li>Not a budgeted item, but funds maintained by students collectively total ????</li> </ul>                                                                   |
| Manual Intervention or Reliance             | 2         | <ul style="list-style-type: none"> <li>Exposure reduced by centralized disbursements, however still an area with many personnel</li> </ul>                                                        |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"> <li>Exposure reduced by centralized disbursements, but revenues collection could be a higher risk</li> </ul>                                                   |
| Political Sensitivity                       | 2         | <ul style="list-style-type: none"> <li>Concerns were raised about the fairness of subsidies toward activities and field trips</li> </ul>                                                          |
| NYS Comptrollers Audit Focus                | 2         | <ul style="list-style-type: none"> <li>Higher area of audit by NYS OSC</li> </ul>                                                                                                                 |
| Past Audit Issues                           | 1         | <ul style="list-style-type: none"> <li>External auditor reviews this area, so exposure is reduces</li> </ul>                                                                                      |
| Sensitivity of Information                  | 1         | <ul style="list-style-type: none"> <li>Minimal student/faculty personal information</li> </ul>                                                                                                    |
| Observation & Interview Concerns            | 1         | <ul style="list-style-type: none"> <li>Centralized disbursements reduce risk</li> <li>Several interviewees expressed concern about fund disparity and district support for field trips</li> </ul> |
| <b>RISK SCORE</b>                           | <b>15</b> | <b>MODERATE RISK</b>                                                                                                                                                                              |



# Revenue Cycle

18

Interview Conducted with **Director of Finance Leeanne Brogan-Reister**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                                     |
|---------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 2         | <ul style="list-style-type: none"> <li>Tax collections represent largest volume of revenues, grant and state aid revenues may require proper documentation for obtaining revenues</li> </ul> |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>No changes in management</li> </ul>                                                                                                                   |
| Budget Materiality                          | 3         | <ul style="list-style-type: none"> <li>\$136 million budget</li> </ul>                                                                                                                       |
| Manual Intervention or Reliance             | 2         | <ul style="list-style-type: none"> <li>Revenue receipts at individual schools increase risk, as well as Operations invoicing school usage</li> </ul>                                         |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"> <li>Revenue receipts at individual schools increase risk of theft</li> </ul>                                                                              |
| Political Sensitivity                       | 2         | <ul style="list-style-type: none"> <li>Property tax rate increases can cause increased political sensitivity</li> </ul>                                                                      |
| NYS Comptrollers Audit Focus                | 1         | <ul style="list-style-type: none"> <li>Minimal state audits have focused on revenue cycle</li> </ul>                                                                                         |
| Past Audit Issues                           | 1         | <ul style="list-style-type: none"> <li>No previous internal audits, however external CPA tests revenues</li> </ul>                                                                           |
| Sensitivity of Information                  | 1         | <ul style="list-style-type: none"> <li>Revenue information is subject to FOIL, so minimal risk</li> </ul>                                                                                    |
| Observation & Interview Concerns            | 0         | <ul style="list-style-type: none"> <li>No additional risks identified</li> </ul>                                                                                                             |
| <b>RISK SCORE</b>                           | <b>15</b> | <b>MODERATE RISK</b>                                                                                                                                                                         |

# Purchasing/Expenditure Cycle

# 19

Interview Conducted with **Holly White, Leslie Pawluckie, and Chris Towlson**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                              |
|---------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 2         | <ul style="list-style-type: none"> <li>Covers all non-payroll transactions for PCSD</li> </ul>                                                                        |
| Change in Management / Policies / Systems   | 2         | <ul style="list-style-type: none"> <li>New purchasing agent</li> </ul>                                                                                                |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"> <li>Covers all non-payroll transactions for PCSD</li> </ul>                                                                        |
| Manual Intervention or Reliance             | 2         | <ul style="list-style-type: none"> <li>Vender master data can be updated without overview, however proper payment controls appear to mitigate this concern</li> </ul> |
| Liquidity / Theft Potential                 | 1         | <ul style="list-style-type: none"> <li>Vender master data can be updated without overview, however proper payment controls appear to mitigate this concern</li> </ul> |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"> <li>Should be minimal political sensitivity due to proper bidding controls and payment approvals</li> </ul>                        |
| NYS Comptrollers Audit Focus                | 2         | <ul style="list-style-type: none"> <li>Moderate risk of OSC audit based on 2020 focus</li> </ul>                                                                      |
| Past Audit Issues                           | 1         | <ul style="list-style-type: none"> <li>No prior internal audits identified, however external CPA review annually tests disbursements</li> </ul>                       |
| Sensitivity of Information                  | 1         | <ul style="list-style-type: none"> <li>Most of procurement information is subject to FOIL, so minimal risk</li> </ul>                                                 |
| Observation & Interview Concerns            | 1         | <ul style="list-style-type: none"> <li>Based on interviews, appears to have strong controls</li> </ul>                                                                |
| <b>RISK SCORE</b>                           | <b>15</b> | <b>MODERATE RISK</b>                                                                                                                                                  |

# Operations, Maintenance & Security

# 20

Interview Conducted with Director of Operations, Maintenance & Security Jeff Beardsley

| Risk Consideration                          | Scoring   | Comments                                                                                                                                              |
|---------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 2         | <ul style="list-style-type: none"> <li>Billing to outside parties for building use, all other transactions normal for operations</li> </ul>           |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>No significant personnel changes</li> </ul>                                                                    |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"> <li>\$8 million of budget</li> </ul>                                                                               |
| Manual Intervention or Reliance             | 2         | <ul style="list-style-type: none"> <li>Hiring of staff, approval of hours, and billing of building use increase risk</li> </ul>                       |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"> <li>Access to equipment and supplies, however general controls appear to be in place</li> </ul>                    |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"> <li>Normal political sensitivity if any issues related to personnel arise</li> </ul>                               |
| NYS Comptrollers Audit Focus                | 1         | <ul style="list-style-type: none"> <li>Some recent audits have focused on Capital projects but minimal risk</li> </ul>                                |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>Did not identify any past internal audits of Fixed assets or Operations, Maintenance &amp; Security</li> </ul> |
| Sensitivity of Information                  | 1         | <ul style="list-style-type: none"> <li>Minimal access to personal information</li> </ul>                                                              |
| Observation & Interview Concerns            | 1         | <ul style="list-style-type: none"> <li>Minimal concerns identified</li> </ul>                                                                         |
| <b>RISK SCORE</b>                           | <b>15</b> | <b>MODERATE RISK</b>                                                                                                                                  |

# Transportation Services

21

Interview Conducted with **Director of Transportation Kathy Herrick**

| Risk Consideration                          | Scoring   | Comments                                                                                 |
|---------------------------------------------|-----------|------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 2         | • Transactions include: gas cards, labor records, inventory purchases                    |
| Change in Management / Policies / Systems   | 1         | • Recent change in inventory system                                                      |
| Budget Materiality                          | 2         | • \$4.6 million of 2019-2020 budget, 3.5% of Budget                                      |
| Manual Intervention or Reliance             | 1         | • Hiring and scheduling labor, and parts procurement, current controls appear sufficient |
| Liquidity / Theft Potential                 | 1         | • Gas and parts, current controls appear sufficient                                      |
| Political Sensitivity                       | 1         | • Proper hiring and driver regulations reduce political sensitivity                      |
| NYS Comptrollers Audit Focus                | 1         | • Recent audits do not appear to focus on Transportation                                 |
| Past Audit Issues                           | 2         | • No previous internal audit identified                                                  |
| Sensitivity of Information                  | 2         | • Student information in Versatrans, current controls appear sufficient                  |
| Observation & Interview Concerns            | 1         | • Difficulty getting qualified drivers                                                   |
| <b>RISK SCORE</b>                           | <b>14</b> | <b>LOW RISK</b>                                                                          |

# Student Services

22

Interview conducted with Patricia Vaughan-Brogan

| Risk Consideration                          | Scoring   | Comments                                                                                                                                       |
|---------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"><li>Salaries and contractual payments, minimal complexity</li></ul>                                          |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"><li>No recent changes in management</li></ul>                                                                |
| Budget Materiality                          | 1         | <ul style="list-style-type: none"><li>&gt; \$600,000</li></ul>                                                                                 |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"><li>Normal procurement process, hiring and labor hours approval appear to represent minimal risk</li></ul>   |
| Liquidity / Theft Potential                 | 3         | <ul style="list-style-type: none"><li>Medical supplies can represent a higher risk of theft, however general controls appear proper</li></ul>  |
| Political Sensitivity                       | 2         | <ul style="list-style-type: none"><li>Current environment has heightened political sensitivity to Health Services function</li></ul>           |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"><li>No recent audit focus by NYS OSC</li></ul>                                                               |
| Past Audit Issues                           | 1         | <ul style="list-style-type: none"><li>No previous internal audits have been performed on health services</li></ul>                             |
| Sensitivity of Information                  | 3         | <ul style="list-style-type: none"><li>HIPAA requirements and Article 2-d represent heightened concerns related to health information</li></ul> |
| Observation & Interview Concerns            | 1         | <ul style="list-style-type: none"><li>Current health environment may put added pressures on health services</li></ul>                          |
| <b>RISK SCORE</b>                           | <b>14</b> | <b>LOW RISK</b>                                                                                                                                |

# Special Education

23

interview conducted with **Director of Special Education Elizabeth Woods**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                                                                                                                                       |
|---------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"> <li>• Procurement and Labor controls reduce complexity and volume risk</li> </ul>                                                                                                                                                                           |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>• No recent management changes</li> </ul>                                                                                                                                                                                                               |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"> <li>• &gt; \$9 million of budget for all services</li> </ul>                                                                                                                                                                                                |
| Manual Intervention or Reliance             | 2         | <ul style="list-style-type: none"> <li>• Procurement selections and labor approvals increase manual intervention</li> </ul>                                                                                                                                                                    |
| Liquidity / Theft Potential                 | 1         | <ul style="list-style-type: none"> <li>• Minimal risk of theft</li> </ul>                                                                                                                                                                                                                      |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"> <li>• Minimal risk of political sensitivity</li> </ul>                                                                                                                                                                                                      |
| NYS Comptrollers Audit Focus                | 1         | <ul style="list-style-type: none"> <li>• Professional services have received an increase of audits by the NYS OSC</li> </ul>                                                                                                                                                                   |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>• No prior internal audits</li> </ul>                                                                                                                                                                                                                   |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"> <li>• Student information and communications represent increased risk in this area</li> </ul>                                                                                                                                                               |
| Observation & Interview Concerns            | 1         | <ul style="list-style-type: none"> <li>• Concerns about adequacy of education from at distance learning due to COVID-19 as households have different levels of technology and care. Group is working hard to prepare and overcome these issues if they continue into the Fall 2020.</li> </ul> |
| <b>RISK SCORE</b>                           | <b>14</b> | <b>LOW RISK</b>                                                                                                                                                                                                                                                                                |



# Barker Road Middle School

# 24

Interview Conducted with Principal Shana Cutaia

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"> <li>• Normal level of activity</li> </ul>                                                                                                                                                                                                                                                                          |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>• No recent changes in management</li> </ul>                                                                                                                                                                                                                                                                   |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"> <li>• Middle schools represent approximately 10% of budget</li> </ul>                                                                                                                                                                                                                                              |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"> <li>• Minimal manual intervention of financial transactions</li> </ul>                                                                                                                                                                                                                                             |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"> <li>• Local handling of revenue receipts and inventory represent increases risk</li> </ul>                                                                                                                                                                                                                         |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"> <li>• Student safety and budgetary costs reflect main political sensitivity</li> </ul>                                                                                                                                                                                                                             |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"> <li>• NYS OSC does not focus audit on specific school locations</li> </ul>                                                                                                                                                                                                                                         |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>• No specific internal audit on Building</li> </ul>                                                                                                                                                                                                                                                            |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"> <li>• Student and Faculty information stored at schools need to meet Article 2-d requirements</li> </ul>                                                                                                                                                                                                           |
| Issues, Observations & Interview Concerns   | 2         | <ul style="list-style-type: none"> <li>• Connectivity to the central offices increases exposure</li> <li>• Health and Stability of attached bump-out teaching non-permanent addition is a concern</li> <li>• Desire to close inground pool to reduce risk</li> <li>• Lack of storage space and access to stage for auditorium performances</li> </ul> |
| <b>RISK SCORE</b>                           | <b>14</b> | <b>LOW RISK</b>                                                                                                                                                                                                                                                                                                                                       |



# Mendon High School

# 25

Interview Conducted with Principal Melissa Julian

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"> <li>• Normal level of activity</li> </ul>                                                                                                                                                                                                                                                                                         |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>• No recent changes in management</li> </ul>                                                                                                                                                                                                                                                                                  |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"> <li>• High schools represent approximately 15% of budget</li> </ul>                                                                                                                                                                                                                                                               |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"> <li>• Minimal manual intervention of financial transactions</li> </ul>                                                                                                                                                                                                                                                            |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"> <li>• Local handling of revenue receipts and inventory represent increases risk</li> </ul>                                                                                                                                                                                                                                        |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"> <li>• Student safety and budgetary costs reflect main political sensitivity</li> </ul>                                                                                                                                                                                                                                            |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"> <li>• NYS OSC does not focus audit on specific school locations</li> </ul>                                                                                                                                                                                                                                                        |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>• No specific internal audit on Building</li> </ul>                                                                                                                                                                                                                                                                           |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"> <li>• Student and Faculty information stored at schools need to meet Article 2-d requirements</li> </ul>                                                                                                                                                                                                                          |
| Observation & Interview Concerns            | 2         | <ul style="list-style-type: none"> <li>• Cafeteria exposure via balcony, with limited access by faculty to attend if issues arise creates higher concern for student safety</li> <li>• Bathrooms present difficulties for faculty both with availability, access and privacy</li> <li>• Concern with auto entrance design of road way, and parking access</li> </ul> |
| <b>RISK SCORE</b>                           | <b>14</b> | <b>LOW RISK</b>                                                                                                                                                                                                                                                                                                                                                      |



# Fixed Asset Cycle & Capital Projects

26

Interview conducted with **Leeanne Brogan-Reister**

| Risk Consideration                          | Scoring   | Comments                                                                                                                  |
|---------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"> <li>Procurement and Labor controls reduce complexity and volume risk</li> </ul>        |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>No recent management changes</li> </ul>                                            |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"> <li>15.15% of the Budget</li> </ul>                                                    |
| Manual Intervention or Reliance             | 2         | <ul style="list-style-type: none"> <li>Procurement selections and labor approvals increase manual intervention</li> </ul> |
| Liquidity / Theft Potential                 | 1         | <ul style="list-style-type: none"> <li>Minimal risk of theft</li> </ul>                                                   |
| Political Sensitivity                       | 2         | <ul style="list-style-type: none"> <li>Property Tax implications may have political sensitivity</li> </ul>                |
| NYS Comptrollers Audit Focus                | 2         | <ul style="list-style-type: none"> <li>Capital projects have been recent audits by the NYS OSC</li> </ul>                 |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>No prior internal audits</li> </ul>                                                |
| Sensitivity of Information                  | 1         | <ul style="list-style-type: none"> <li>Minimal sensitive information</li> </ul>                                           |
| Observation & Interview Concerns            | 0         | <ul style="list-style-type: none"> <li>No major risks identified</li> </ul>                                               |
| <b>RISK SCORE</b>                           | <b>14</b> | <b>LOW RISK</b>                                                                                                           |

# Athletics

27

Interview conducted with **Scott Barker**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                                                                                                       |
|---------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"> <li>• Normal level of activity</li> </ul>                                                                                                                                                                                   |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>• No recent changes in management</li> </ul>                                                                                                                                                                            |
| Budget Materiality                          | 1         | <ul style="list-style-type: none"> <li>• Athletic budget represents 1.5% of the Budget</li> </ul>                                                                                                                                                              |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"> <li>• Minimal manual intervention of financial transactions</li> </ul>                                                                                                                                                      |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"> <li>• Equipment listing is maintained, but subject to minor theft, cash receipts at door of events can pose some theft potential, but not material.</li> </ul>                                                              |
| Political Sensitivity                       | 2         | <ul style="list-style-type: none"> <li>• No current issues, but are can represent political sensitivity if any issues arise due to public awareness of sporting events to community</li> </ul>                                                                 |
| NYS Comptrollers Audit Focus                | 1         | <ul style="list-style-type: none"> <li>• Audits are usually based on normal procurement process, so minimal exposure for Athletics area</li> </ul>                                                                                                             |
| Past Audit Issues                           | 1         | <ul style="list-style-type: none"> <li>• Previous audit resulted in minor issues identified</li> </ul>                                                                                                                                                         |
| Sensitivity of Information                  | 1         | <ul style="list-style-type: none"> <li>• Normal Article 2-d and FERPA information concerns</li> </ul>                                                                                                                                                          |
| Issues, Observations & Interview Concerns   | 2         | <ul style="list-style-type: none"> <li>• Concern over storage of equipment, as coaches may not have enough room on campus and will store equipment at their homes</li> <li>• Expressed concerns over the safety of ticket takers and money handlers</li> </ul> |
| <b>RISK SCORE</b>                           | <b>13</b> | <b>LOW RISK</b>                                                                                                                                                                                                                                                |



# Allen's Creek Elementary School

# 28

Interview Conducted with **Principal Michael Biondi**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                                                                                     |
|---------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"><li>• Normal level of activity</li></ul>                                                                                                                                                                   |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"><li>• No recent changes in management</li></ul>                                                                                                                                                            |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"><li>• Elementary schools represent approximately 14% of budget</li></ul>                                                                                                                                   |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"><li>• Minimal manual intervention of financial transactions</li></ul>                                                                                                                                      |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"><li>• Local handling of revenue receipts and inventory represent increases risk</li></ul>                                                                                                                  |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"><li>• Student safety and budgetary costs reflect main political sensitivity</li></ul>                                                                                                                      |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"><li>• NYS OSC does not focus audit on specific school locations</li></ul>                                                                                                                                  |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"><li>• No specific internal audit on Building</li></ul>                                                                                                                                                     |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"><li>• Student and Faculty information stored at schools need to meet Article 2-d requirements</li></ul>                                                                                                    |
| Issues, Observations & Interview Concerns   | 1         | <ul style="list-style-type: none"><li>• Schoolyard is accessed easily by 490 bridge that leads into playground increasing security risk</li><li>• Wish list included three more classrooms (something with the multi-purpose room)</li></ul> |
| <b>RISK SCORE</b>                           | <b>13</b> | <b>LOW RISK</b>                                                                                                                                                                                                                              |



# Jefferson Road Elementary School

# 29

Interview Conducted with Principal Shawn Clark

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                                                            |
|---------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"><li>• Normal level of activity</li></ul>                                                                                                                                          |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"><li>• No recent changes in management</li></ul>                                                                                                                                   |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"><li>• Elementary schools represent approximately 14% of budget</li></ul>                                                                                                          |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"><li>• Minimal manual intervention of financial transactions</li></ul>                                                                                                             |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"><li>• Local handling of revenue receipts and inventory represent increases risk</li></ul>                                                                                         |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"><li>• Student safety and budgetary costs reflect main political sensitivity</li></ul>                                                                                             |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"><li>• NYS OSC does not focus audit on specific school locations</li></ul>                                                                                                         |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"><li>• No specific internal audit on Building</li></ul>                                                                                                                            |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"><li>• Student and Faculty information stored at schools need to meet Article 2-d requirements</li></ul>                                                                           |
| Issues, Observations & Interview Concerns   | 1         | <ul style="list-style-type: none"><li>• The tiles on the walls are chipping and falling out of the wall, risk of student safety</li><li>• Desire for doors to have mesh glass to reduce break-in exposure</li></ul> |
| <b>RISK SCORE</b>                           | <b>13</b> | <b>LOW RISK</b>                                                                                                                                                                                                     |



# Sutherland High School

# 30

Interview Conducted with **Principal Mark Puma**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"> <li>• Normal level of activity</li> </ul>                                                                                                                                                                                                                                                     |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>• No recent changes in management</li> </ul>                                                                                                                                                                                                                                              |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"> <li>• High schools represent approximately 15% of budget</li> </ul>                                                                                                                                                                                                                           |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"> <li>• Minimal manual intervention of financial transactions</li> </ul>                                                                                                                                                                                                                        |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"> <li>• Local handling of revenue receipts and inventory represent increases risk</li> </ul>                                                                                                                                                                                                    |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"> <li>• Student safety and budgetary costs reflect main political sensitivity</li> </ul>                                                                                                                                                                                                        |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"> <li>• NYS OSC does not focus audit on specific school locations</li> </ul>                                                                                                                                                                                                                    |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>• No specific internal audit on Building</li> </ul>                                                                                                                                                                                                                                       |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"> <li>• Student and Faculty information stored at schools need to meet Article 2-d requirements</li> </ul>                                                                                                                                                                                      |
| Issues, Observations & Interview Concerns   | 1         | <ul style="list-style-type: none"> <li>• Stage design has glass doors in back which have caused faculty to cover</li> <li>• Student evacuation into neighbor yards</li> <li>• Concern with Extra classroom activities funding and shared Panther activities with Mendon for fair distribution and student field trips</li> </ul> |
| <b>RISK SCORE</b>                           | <b>13</b> | <b>LOW RISK</b>                                                                                                                                                                                                                                                                                                                  |



# Thornell Road Elementary School

# 31

Interview Conducted with Principal Roger Debell

| Risk Consideration                          | Scoring   | Comments                                                                                                                                  |
|---------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"><li>• Normal level of activity</li></ul>                                                                |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"><li>• No recent changes in management</li></ul>                                                         |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"><li>• Elementary schools represent approximately 14% of budget</li></ul>                                |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"><li>• Minimal manual intervention of financial transactions</li></ul>                                   |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"><li>• Local handling of revenue receipts and inventory represent increases risk</li></ul>               |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"><li>• Student safety and budgetary costs reflect main political sensitivity</li></ul>                   |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"><li>• NYS OSC does not focus audit on specific school locations</li></ul>                               |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"><li>• No specific internal audit on Building</li></ul>                                                  |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"><li>• Student and Faculty information stored at schools need to meet Article 2-d requirements</li></ul> |
| Issues, Observations & Interview Concerns   | 1         | <ul style="list-style-type: none"><li>• Security system may need to be enhanced</li></ul>                                                 |
| <b>RISK SCORE</b>                           | <b>13</b> | <b>LOW RISK</b>                                                                                                                           |

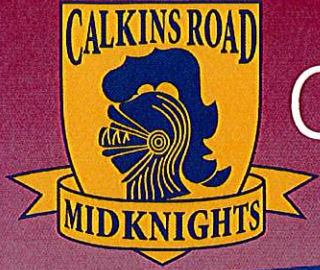


# Park Road Elementary School

# 32

Interview Conducted with **Principal Mark Balsamo**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                  |
|---------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"><li>• Normal level of activity</li></ul>                                                                |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"><li>• No recent changes in management</li></ul>                                                         |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"><li>• Elementary schools represent approximately 14% of budget</li></ul>                                |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"><li>• Minimal manual intervention of financial transactions</li></ul>                                   |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"><li>• Local handling of revenue receipts and inventory represent increases risk</li></ul>               |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"><li>• Student safety and budgetary costs reflect main political sensitivity</li></ul>                   |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"><li>• NYS OSC does not focus audit on specific school locations</li></ul>                               |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"><li>• No specific internal audit on Building</li></ul>                                                  |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"><li>• Student and Faculty information stored at schools need to meet Article 2-d requirements</li></ul> |
| Issues, Observations & Interview Concerns   | 1         | <ul style="list-style-type: none"><li>• No significant issues noted</li></ul>                                                             |
| <b>RISK SCORE</b>                           | <b>12</b> | <b>LOW RISK</b>                                                                                                                           |



# Calkins Road Middle School

# 33

Interview Conducted with **Principal Joshua Walker**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                    |
|---------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"> <li>• Normal level of activity</li> </ul>                                                                |
| Change in Management / Policies / Systems   | 1         | <ul style="list-style-type: none"> <li>• No recent changes in management</li> </ul>                                                         |
| Budget Materiality                          | 2         | <ul style="list-style-type: none"> <li>• Middle schools represent approximately 10% of budget</li> </ul>                                    |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"> <li>• Minimal manual intervention of financial transactions</li> </ul>                                   |
| Liquidity / Theft Potential                 | 2         | <ul style="list-style-type: none"> <li>• Local handling of revenue receipts and inventory represent increases risk</li> </ul>               |
| Political Sensitivity                       | 1         | <ul style="list-style-type: none"> <li>• Student safety and budgetary costs reflect main political sensitivity</li> </ul>                   |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"> <li>• NYS OSC does not focus audit on specific school locations</li> </ul>                               |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>• No specific internal audit on Building</li> </ul>                                                  |
| Sensitivity of Information                  | 2         | <ul style="list-style-type: none"> <li>• Student and Faculty information stored at schools need to meet Article 2-d requirements</li> </ul> |
| Issues, Observations & Interview Concerns   | 1         | <ul style="list-style-type: none"> <li>• No significant issues noted</li> </ul>                                                             |
| <b>RISK SCORE</b>                           | <b>13</b> | <b>LOW RISK</b>                                                                                                                             |



# Curriculum & Instruction

34

Interview Conducted with **Melanie Ward**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                      |
|---------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"> <li>Minimal financial activity</li> </ul>                                                                                  |
| Change in Management / Policies / Systems   | 0         | <ul style="list-style-type: none"> <li>No changes</li> </ul>                                                                                                  |
| Budget Materiality                          | 1         | <ul style="list-style-type: none"> <li>More impact on BOCES budget for district</li> </ul>                                                                    |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"> <li>Minimal exposures</li> </ul>                                                                                           |
| Liquidity / Theft Potential                 | 1         | <ul style="list-style-type: none"> <li>Minimal exposures</li> </ul>                                                                                           |
| Political Sensitivity                       | 2         | <ul style="list-style-type: none"> <li>Curriculum sensitivity heightened with current COVID-19 environment</li> </ul>                                         |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"> <li>Not an area of focus for NYS Audit</li> </ul>                                                                          |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>No previous audit performed</li> </ul>                                                                                 |
| Sensitivity of Information                  | 1         | <ul style="list-style-type: none"> <li>Normal Article 2-d and FERPA information concerns</li> </ul>                                                           |
| Issues, Observations & Interview Concerns   | 3         | <ul style="list-style-type: none"> <li>Technology and consistency concerns in learning deliverables and attainment in current COVID-19 environment</li> </ul> |
| <b>RISK SCORE</b>                           | <b>12</b> | <b>LOW RISK</b>                                                                                                                                               |

# Communications Office

35

Interview conducted with Nancy Wayman

| Risk Consideration                          | Scoring   | Comments                                                                                                                                                                                             |
|---------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions | 1         | <ul style="list-style-type: none"> <li>Minimal financial activity</li> </ul>                                                                                                                         |
| Change in Management / Policies / Systems   | 0         | <ul style="list-style-type: none"> <li>No recent changes in management</li> </ul>                                                                                                                    |
| Budget Materiality                          | 1         | <ul style="list-style-type: none"> <li>Minimal budgetary concerns</li> </ul>                                                                                                                         |
| Manual Intervention or Reliance             | 1         | <ul style="list-style-type: none"> <li>No manual intervention with financial transactions</li> </ul>                                                                                                 |
| Liquidity / Theft Potential                 | 0         | <ul style="list-style-type: none"> <li>Minimal exposure in this area</li> </ul>                                                                                                                      |
| Political Sensitivity                       | 3         | <ul style="list-style-type: none"> <li>Covers communications for all district areas, so increased exposure if issues arise</li> </ul>                                                                |
| NYS Comptrollers Audit Focus                | 0         | <ul style="list-style-type: none"> <li>Area not audited by NYS</li> </ul>                                                                                                                            |
| Past Audit Issues                           | 2         | <ul style="list-style-type: none"> <li>Minimal exposure but no past audits</li> </ul>                                                                                                                |
| Sensitivity of Information                  | 3         | <ul style="list-style-type: none"> <li>Excess to sensitive information</li> </ul>                                                                                                                    |
| Issues, Observations & Interview Concerns   | 1         | <ul style="list-style-type: none"> <li>Reliance on information provided by human resources and other areas needs to be fluid for proper representation of the district in a timely manner</li> </ul> |
| <b>RISK SCORE</b>                           | <b>12</b> | <b>LOW RISK</b>                                                                                                                                                                                      |



**Unable to meet prior to COVID-19 - Principal Heather Clayton**

| Risk Consideration                          | Scoring   | Comments                                                                                                                                  |
|---------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------|
| Complexity/Volume of Financial Transactions |           | <ul style="list-style-type: none"><li>• Normal level of activity</li></ul>                                                                |
| Change in Management / Policies / Systems   |           | <ul style="list-style-type: none"><li>• No recent changes in management</li></ul>                                                         |
| Budget Materiality                          |           | <ul style="list-style-type: none"><li>• Elementary schools represent approximately 14% of budget</li></ul>                                |
| Manual Intervention or Reliance             |           | <ul style="list-style-type: none"><li>• Minimal manual intervention of financial transactions</li></ul>                                   |
| Liquidity / Theft Potential                 |           | <ul style="list-style-type: none"><li>• Local handling of revenue receipts and inventory represent increases risk</li></ul>               |
| Political Sensitivity                       |           | <ul style="list-style-type: none"><li>• Student safety and budgetary costs reflect main political sensitivity</li></ul>                   |
| NYS Comptrollers Audit Focus                |           | <ul style="list-style-type: none"><li>• NYS OSC does not focus audit on specific school locations</li></ul>                               |
| Past Audit Issues                           |           | <ul style="list-style-type: none"><li>• No specific internal audit on Building</li></ul>                                                  |
| Sensitivity of Information                  |           | <ul style="list-style-type: none"><li>• Student and Faculty information stored at schools need to meet Article 2-d requirements</li></ul> |
| Issues, Observations & Interview Concerns   |           |                                                                                                                                           |
| <b>RISK SCORE</b>                           | <b>NR</b> | <b>NOT RATED</b>                                                                                                                          |

# 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: June 15, 2021  
To: Michael Pero, Superintendent of Schools  
From: Darrin T. Kenney, Assistant Superintendent for Business *DTK*  
Re: Monroe #1 BOCES Transportation Contract – School Year 2021-2022

I recommend the enclosed State Education Department Transportation Contract for approval. The contract is with Monroe #1 BOCES to transport students with needs, as well as provide for a bus attendant(s)/monitor(s). The contract is to serve our students during the 2021-2022 school year. Attached is information from BOCES detailing the anticipated cost of the services. Please be advised that the total charge may vary throughout the year as student placements/IEPs and enrollments may change.

Please also be advised that despite BOCES providing the service BOCES aid will not be guaranteed, but excess cost (Special Education) and transportation aid will. Therefore, your signature, the Board of Education president and SED approval of the contracts is required to secure the aid, just as it would be if we were to contract with another provider.

I therefore recommend the following resolution to be approved by the Board of Education:

**BE IT RESOLVED** that the Board of Education does hereby approve the transportation contract with the Monroe #1 BOCES estimated to be Ninety-seven Thousand, Five Hundred Sixty-seven Dollars (\$97,567.00) to transport and provide attendant/aide services to Pittsford Central School District students with special needs for the 2021-22 School Year.

*DTK:kd*

*Attachment*

*Cc: L. Reister  
K. Herrick  
E. Woods*

# Pittsford Schools

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75 Barker Road - East Wing  
Pittsford, NY 14534  
585.267.1053

Darrin Kenney  
Assistant Superintendent for Business

Fax: 585.381.9368  
Darrin\_Kenney@pittsford.monroe.edu

Date: June 15, 2021  
To: Michael Pero, Superintendent of Schools  
From: Darrin T. Kenney, Assistant Superintendent for Business  
Re: Transportation Contracts – Students with Special Needs

DTK

The District has several special needs students who require transportation to various schools. During the school year, we do not have the vehicles or personnel to accommodate these transports. To that end, bids were previously solicited and awarded for the school year and approved by the Board of Education. It is a benefit to these students to provide continuity in transportation during the extended school year, therefore the contracts have been extended to encompass that timeframe. To secure aid your signature, the Board of Education president and SED approval are necessary.

I therefore recommend the following resolution to be approved by the Board of Education:

**BE IT RESOLVED** that the Board of Education at its regular meeting does hereby approve the following contracts to provide services for Pittsford Central School District students with disabilities.

| Company                                     | Dates                           | Anticipated Cost |
|---------------------------------------------|---------------------------------|------------------|
| Rochester Medical Transportation<br>dba RMT | July 12 through August 20, 2021 | \$8,640          |
| Transpo Bus Services                        | July 12 through August 20, 2021 | \$9,150          |
| Rochester Medical Transportation            | July 6 through August 13, 2021  | \$14,616         |

DTK:kd

#### Attachments

Cc: L. Reister  
K. Herrick  
E. Woods

# 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: June 17, 2020  
To: Michael Pero, Superintendent of Schools  
From: Darrin Kenney, Assistant Superintendent for Business *DK*  
Re: 2021-2022 Food Service Budget and Prices

Eight years ago, the District took on a daunting and unusual challenge, to separate from the NYS and Federal subsidized Child Nutrition Program and function on our own. The challenge was further heightened by continuing to operate a Free/Reduced meal program that mirrored the Federal/State program and do so with a totally "self-supporting operation." Upon conversion to a self-sustaining program, the Board objectives were and remain today:

- Offer all students a healthy meal option commensurate with the Federal program
- Afford students options they would eat, rather than serve mandatory portions and lack of variety
- Reduce waste from students disposing food they did not want
- Provide meals free of charge, or at a reduced price, as if we were in the Federal and State programs
- Do all of the above at a reasonable meal price (Federal program was requiring substantial increases) in a self-sustaining program
- Operate a self-sustaining program (aka business model)

For the last eight years we have accomplished the first five bullets. The first five years being self-sustaining was an elusive goal we could not quite accomplish. The 2018-19 year was the start of accomplishing all the goals. The implementation of Full Day Kindergarten further enhanced our program's participation.

The 2021-22 year is sure to have challenges and unusual expenses to the program as the District re-emerges from the pandemic to full service. The program will also be contending with eliminating the use of foam products, replaced by paper and other recyclable alternatives. The recyclable products are more expensive and, at this time, more difficult to acquire due to short supply and increased demand. Just like the private sector food industry, the labor shortage is at a crisis level, with hourly rates rising drastically in an effort to compete. The District's salary schedule for Food Service workers is not keeping pace with the industry, as evidenced by the lack of applicants for recent vacancies. The recent 5% increase in inflation, cost increases in food and supplies all culminate to place financial and operational stress on the program.

During the pandemic the General Fund Budget substantially subsidized the program due to increased cost of food and supplies, and in conjunction with the social distancing regulations, mandated for school operation, participation in the program decreased by more than 50%. NYS Educational law recognizes Food Service as an “ordinary contingent expense,” and therefore the General Fund was required to assist. We are trying to find a balance in raising prices to minimize General Fund reliance, while not diminishing participation. The Director and staff employed many measures to reduce costs, e.g., reducing choices, reducing labor hours, and not filling open positions. Now we are trying to fill those positions so that come September Food Services will be fully operational.

Based on history prior to the pandemic and the best information available at this time, we recommend a 2.2% increase in the budget and a \$0.25 increase in meal prices (first increase in three years).

Therefore the enclosed budget includes the following highlights:

- Provides breakfast and lunch service to all District students commensurate with the prior year (barring NYS or DOH imposed changes)
- The budget is a 2.22% increase in Appropriations and Anticipated Revenue
  - Food, Personal Protective Equipment and Personnel Costs are the main contributors to the 2.22% increase
  - The Appropriations increase is supported by an expected and supported by market trend increase in Ala Carte sales
- The program will continue to provide Free and Reduced price meals to students that meet the same Federal Guidelines as if we were still in the program. It is important to note, that unlike any other School Food Service Program, or the Food Service Industry, we absorb the costs of the Free/Reduced participation.

As the Board of Education considers the attached budget, please also take a moment to reflect on a very unique fact. Our Food Service Program is the ONLY operation in the District that does so without some form of State, Federal or property Tax income to support it. Less than a handful of schools in NYS have attempted a self-funded operation and Pittsford has achieved it.

***THEREFORE BE IT RESOLVED*** that the Board of Education of the Pittsford Central School District does hereby approve the 2021-2022 School Food Service budget and meal prices detailed below:

| <i>Grade Level</i> | <i>2020-2021</i> | <i>2021-2022</i> | <i>Change</i> |
|--------------------|------------------|------------------|---------------|
| Elementary         | \$3.25           | \$3.50           | \$0.25        |
| Secondary          | \$3.50           | \$3.75           | \$0.25        |
| Breakfast          | \$2.25           | \$2.25           | \$0.00        |
| Adult Ala Carte    | \$5.25           | \$5.50           | \$0.00        |
| Annual Budget      | \$2,004,684      | \$2,049,159      | 2.22%         |

*DTK:kd*

*Attachments*

C: *H. Evans*  
*L. Reister*  
*P. Vangellow*

**PITTSFORD CSD SCHOOL LUNCH BUDGET 2021-22**

| <b>REVENUES:</b>                     | <b>Adopted<br/>Revenue<br/>2019-20</b>      | <b>Actual<br/>Revenue<br/>2019-20</b>      | <b>Adopted<br/>Revenue<br/>2020-21</b>      | <b>Estimated<br/>Revenue<br/>2020-21</b>      | <b>Proposed<br/>Revenue<br/>2021-22</b>      | <b>Percent<br/>Change</b> |
|--------------------------------------|---------------------------------------------|--------------------------------------------|---------------------------------------------|-----------------------------------------------|----------------------------------------------|---------------------------|
| Student Sales                        | 747,687                                     | 526,522                                    | 759,768                                     | 382,045                                       | 822,093                                      |                           |
| Adult Sales                          | 56,825                                      | -                                          | 56,825                                      | 17,500                                        | 60,000                                       |                           |
| Adult/Ala Carte Sales                | 1,073,352                                   | 756,083                                    | 1,131,751                                   | 291,034                                       | 1,073,510                                    |                           |
| Vending Sales                        | 13,316                                      | 10,504                                     | 15,750                                      | 3,299                                         | 12,150                                       |                           |
| Catering                             | 5,992                                       | 5,271                                      | 7,000                                       | 616                                           | 7,000                                        |                           |
| State and Federal Aid                | -                                           | -                                          | -                                           | -                                             | -                                            |                           |
| Interest/Other/Commodities           | 960                                         | 4,673                                      | 1,800                                       | 1,248                                         | 240                                          |                           |
| Transfer from General Fund           | -                                           | 277,353                                    | -                                           | 597,576                                       | -                                            |                           |
| Appropriated Fund Balance            | 45,000                                      | -                                          | 31,790                                      | -                                             | 74,166                                       |                           |
|                                      | <b>\$ 1,943,132</b>                         | <b>\$ 1,580,407</b>                        | <b>\$ 2,004,684</b>                         | <b>\$ 1,293,318</b>                           | <b>\$ 2,049,159</b>                          | 2.22%                     |
| <b>APPROPRIATIONS:</b>               |                                             |                                            |                                             |                                               |                                              |                           |
|                                      | <b>Adopted<br/>Expenditures<br/>2019-20</b> | <b>Actual<br/>Expenditures<br/>2019-20</b> | <b>Adopted<br/>Expenditures<br/>2020-21</b> | <b>Estimated<br/>Expenditures<br/>2020-21</b> | <b>Proposed<br/>Expenditures<br/>2020-21</b> |                           |
| Salaries                             | 725,234                                     | 703,634                                    | 743,298                                     | 642,692                                       | 757,651                                      |                           |
| Food Inventory/Supplies              | 691,173                                     | 467,335                                    | 760,684                                     | 255,392                                       | 759,461                                      |                           |
| Contractual/Repairs                  | 40,100                                      | 19,911                                     | 20,300                                      | 34,308                                        | 29,290                                       |                           |
| Equipment                            | 35,000                                      | 1,228                                      | 35,000                                      | 3,005                                         | 35,000                                       |                           |
| Benefits                             | 451,625                                     | 389,549                                    | 445,402                                     | 357,921                                       | 467,757                                      |                           |
|                                      | <b>\$ 1,943,132</b>                         | <b>\$ 1,581,657</b>                        | <b>\$ 2,004,684</b>                         | <b>\$ 1,293,318</b>                           | <b>\$ 2,049,159</b>                          | 2.22%                     |
| <b>NET OPERATIONS:</b>               |                                             |                                            |                                             |                                               |                                              |                           |
|                                      | <b>\$ -</b>                                 | <b>\$ (1,250)</b>                          | <b>\$ -</b>                                 | <b>\$ -</b>                                   | <b>\$ -</b>                                  |                           |
| <b>BREAKFAST &amp; LUNCH PRICES:</b> |                                             |                                            |                                             |                                               |                                              |                           |
|                                      | <b>2018-19<br/>Lunch</b>                    | <b>2019-20<br/>Lunch</b>                   | <b>2020-21<br/>Lunch</b>                    | <b>2021-22<br/>Lunch</b>                      |                                              |                           |
| Elementary                           | \$3.25                                      | \$3.25                                     | \$3.25                                      | \$3.50                                        |                                              |                           |
| Middle School                        | \$3.50                                      | \$3.50                                     | \$3.50                                      | \$3.75                                        |                                              |                           |
| High School                          | \$3.50                                      | \$3.50                                     | \$3.50                                      | \$3.75                                        |                                              |                           |
| Adult                                | \$5.25                                      | \$5.25                                     | \$5.50                                      | \$5.50                                        |                                              |                           |



# Pittsford Schools

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585.267.1053

Darrin Kenney  
Assistant Superintendent for Business

Fax: 585.381.9368  
Darrin\_Kenney@pittsford.monroe.edu

Date: June 21, 2021  
To: Michael Pero, Superintendent of Schools  
From: Darrin T. Kenney, Assistant Superintendent for Business *DTK*  
Re: Fund Balance Management

As the school and fiscal year draw to a close, financial health and utilizing that health strategically to maximize future benefit is a focus. As we are aware, the NYS Law limits the amount of Unappropriated Fund Balance (accumulation of prior year's surpluses) to no more than 4% of the ensuing year's budget. In PCSD's case, that is approximately \$5.7 million. The Governmental Accounting Standards Board (GASB) recommends an available Fund Balance sufficient to pay the normal expenditures of the organization for a period of at least three months without normal revenue supports. Previously, that sentiment seemed more like a textbook scenario than reality. However the last sixteen months, at times, has placed a very real perspective on the importance of Fund Balance and Reserves in sustaining financial health. While \$5.7 million is a lot of money, that cap placed by the NYS Comptroller and law, is not sufficient to cover one month of payroll expenses. We are projecting the 2020-21 year to finish with Revenues close to budget at 100.4% and Expenditures at 97.7% of budget, for a 2.7% surplus.

Therefore, it is important for the District to utilize alternate and additional fund balance management strategies that the law affords. Reserves are savings accounts for specific purposes that various laws permit. School may place unused surplus into these reserves (savings accounts) to assist in paying certain expenditures without raising additional taxes. A great example was our most recent vote, where the voters approved the withdrawal of funds to buy buses, perform a small capital project and acquire student technology, *without* increasing the budget or raising taxes. Other districts around us presented separate propositions for the purchase of buses that either levied additional taxes and/or issued debt.

Below I have recommended utilizing, in accordance with applicable laws, the 2020-21 Year-End Surplus to fund the following reserves.

**It is important to realize that all amounts are specified as an “UP TO AMOUNT,” since the year-end closing of the books and final audit will not be completed until late August, but to comply with the law, we must project and obtain approval for the estimated amounts prior to June 30.**

**Capital Reserve for Bus Purchases** – The fund was re-established by the voters in May 2015 for the purpose of purchasing buses without the need to issue debt or pose an additional tax levy. This reserve was established to accumulate a maximum of \$15 million over a period of ten years. The current reserve balance is \$3,547,054. It is therefore recommended that the state aid received (\$956,398) for the purchase of buses and up to \$1,000,000 of year-end surplus be transferred to the Bus Purchase Reserve.

**Capital Reserve for Facilities** – On May 18, 2021 the voters approved the establishment of a reserve to be used for the purpose of renovation, improvement and maintenance of facilities and infrastructure as permitted by NYSED Law Sec. 3651. The proposition approved specified maximum accumulated funding of \$42 million plus interest earnings and transfer of funds from the 2007/2011 Capital Reserve. The new Capital Reserve is to exist for a term not to exceed May 2031. The new reserve will start with a carryover balance of \$11,048,103. The last NYS Building Condition Survey estimated in excess of \$100 million in facility maintenance needs over the next ten years. It is recommended that up to \$3,000,000 of year-fund balance be transferred to the Capital Reserve.

**Capital Instructional Technology Reserve** – On May 20, 2014 the voters approved the establishment of a Capital Instructional Technology Reserve; the ultimate amount not to exceed \$10,000,000, plus interest, for a term of 10 years. The current reserve balance is \$1,534,003. It is recommended that we fund this reserve with a contribution of up to \$500,000.

**Retirement Contribution Reserve** – On October 14, 2008, the Board of Education, upon the recommendation of the District's Audit Oversight Committee (AOC) and External Auditor, Raymond Wager, established this reserve to afford the District budget stability for Employee Retirement System costs. The current reserve balance is \$2,105,949 with \$300,000 allocated to offset costs in this year's budget. It is recommended that we fund this reserve with up to \$1,000,000 of year-end surplus be transferred to the Retirement Contribution Reserve.

**Liability Reserve** – On June 26, 2006, pursuant to Ed Law 1709 (8) c, the Board of Education established an Insurance Reserve to fund property loss, liability claims, litigation and legal judgements. This fund cannot exceed 3% of the budget. The current balance of this reserve is \$1,497,289. It is recommended that we fund this reserve with up to \$300,000.

**Teachers' Retirement System Reserve** – The NYS budget enacted for the 2019-20 fiscal year allows Districts to establish a sub fund for NYS Teachers' Retirement Contributions within the Retirement Contribution Reserve. On June 10, 2019 the Board of Education approved a resolution establishing this new reserve for the Pittsford Central School District effective immediately. By law, a district can contribute up to 2% of the prior year TRS salaries to this reserve with a maximum of 10%. The current reserve balance is \$1,777,435. For the 2020-21

year it is recommended that we fund this reserve up to the 2% limit of total TRS salaries of up to \$975,000.

**Employee Benefit Accrued Liability Reserve (EBALR)** – On October 14, 2008 the Board of Education established the Employee Benefit Accrued Liability Reserve to pay for unused sick day and longevity awards at the time of retirement. The current reserve balance is \$3,119,132 with \$450,000 in the 2020-21 budget to cover this year’s retiree costs and another \$450,000 in the 2021-22 budget to cover retiree costs. This reserve is used in the budget annually and recently has not been replenished to the extent that it is used. It is recommended that we fund this reserve up to \$1,000,000 of year-end surplus.

**Workers Compensation Reserve** – On June 23, 2014 the Board of Education approved the establishment of a Workers Compensation Reserve. The current reserve balance is \$421,301 with \$75,000 in the 2020-21 budget and \$50,000 in the 2021-22 budget to help offset these costs. It is recommended that we fund this reserve with a contribution of up to \$200,000 of year-end surplus.

As we utilize the reserves, it is important to replenish them when we can to maintain their usefulness into the future and provide financial and replacement stability. We are required by law to present prior to year-end “up to amounts” for the reserves for Board of Education approval. When the year is done, the books are closed and the audit is complete, we will present specific finite amounts. In accordance with the law, the resolutions below provide some flexibility in later decisions by using “up to” amounts for each reserve.

***BE IT RESOLVED*** that the Board of Education of the Pittsford Central School District does hereby approve the maximum estimated allocation of 2020-2021 fiscal year undesignated unreserved fund balance to the following reserve funds and transfer to the School Lunch Fund as permitted by the applicable General Municipal and New York State Education Laws as set forth below:

| <b>Reserve</b>                               | <b>Deposit no more than:</b> |
|----------------------------------------------|------------------------------|
| Capital Reserve for Bus Purchases            | \$ 1,956,398                 |
| Capital Reserve for Facilities               | \$ 3,000,000                 |
| Capital Reserve for Technology               | \$ 500,000                   |
| Liability Reserve                            | \$ 300,000                   |
| Retirement Contribution Reserve              | \$ 1,000,000                 |
| Retirement Contribution Reserve TRS Sub-fund | \$ 975,000                   |
| Employee Benefit Accrued Liability Reserve   | \$ 1,000,000                 |
| Workers Compensation Reserve                 | \$ 200,000                   |

*DTK:kd*

*Cc: L. Reister*

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

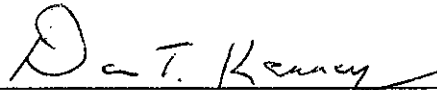
## RECOMMENDATION FOR COMPETITIVE BID AWARD

To: Board of Education  
From: Darrin Kenney, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE Date: June 21, 2021  
Topic: BOCES 2 Cooperative Athletic Supplies RFB-1946-21  
Date Advertised: March 26, 2021, *Democrat & Chronicle*  
Bid Opening Date: April 22, 2021  
Bid Opening Time: 2:00 PM, BOCES 2  
Fund: 2021-2022 Athletic and PE Supply Budgets

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award contracts to the following vendors as low responsive bidders meeting specifications:

| ITEM BID                 | RECOMMENDED VENDOR            | ESTIMATED AMOUNT    |
|--------------------------|-------------------------------|---------------------|
| <b>Athletic Supplies</b> |                               |                     |
|                          | Jim Dalberth Sporting Goods   | 12,211.90           |
|                          | Laux Sporting Goods           | 976.24              |
|                          | Pyramid School Products       | 3,249.35            |
|                          | School Specialty Inc.         | 33.20               |
|                          | Scholastic Sports Sales       | 775.81              |
|                          | Triple Crown Sports, Inc      | 4,171.80            |
|                          | Varsity Brands dba BSN Sports | 4,264.72            |
|                          | <b>TOTAL:</b>                 | <b>\$ 25,683.02</b> |

**Comments:** BOCES II Cooperative Athletic Supplies Bid contract is 07/01/21 - 06/30/22. Pittsford and Ten (10) districts participated. The bid was reviewed by Rose Brennan, BOCES 2 Bid Coordinator and Leslie Pawluckie, Purchasing Agent. Bid represents 62 awarded items. The bid is recommended for award on a line item basis to the lowest responsive and responsible bidder meeting all required bid specifications. Awarded bidders offer discounts on various manufacturer product lines ordered throughout the year. Items ordered are identified on an ongoing basis by the Athletic Director and Physical Education Staff.



Darrin Kenney, Assistant Superintendent for Business