

Victor Central School
Board of Education
PROPOSED AGENDA
Regular Meeting, Thursday, November 14, 2024 – 5:30 PM
Early Childhood School Boardroom
953 High Street, Victor, NY 14564

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

✓ *Board Action Expected*

1. Meeting Called to Order by President Tim DeLucia

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

A. Moment of Silence

B. Pledge to the Flag

C. Greetings to Visitors/Public Participation Reminder

D. Reading of Emergency Evacuation Procedure

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

✓ **2. Approval of the Agenda**

3. Superintendent's Update

4. Presentations/Recognitions

- **Veteran Appreciation/Recognition**

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

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

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

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

A. Minutes of the Regular Board Meeting on October 17, 2024

B. Treasurer's Report for the month ending September 30, 2024

C. Personnel Agenda

D. Recommendations of the Committee on Special Education from the meetings of October 1, 3, 4, 8, 10, 15, 16, 17, 18, 22, 23, 24, 25, 28, 29, 30, 2024 and from the Committee on Preschool Special Education from the meetings of October 22, 29, 2024, November 12, 2024;

- E. Declare the following as surplus:
 - School Lunch Equipment Warmer with VCS Tag # 00782
 - School Lunch Equipment Milk Cooler with VCS Tag # 5256289
- F. Adoption of the 2025-2026 Budget Development Calendar
- G. Adoption of the following grade 5 textbooks: *Dave the Potter: Artist, Poet, Slave* by Laban Carrick Hill, *The 1619 Project: Born on the Water* by Nikole Hannah-Jones and Renee Watson and *Freedom Braids* by Monique Duncan and Oboh Moses
- H. Victor Central School District to compete as an Incomplete Team with the Pittsford Central School District's Boys/Girls Modified/Junior Varsity/Varsity Nordic Skiing Team for the 2024-2025 School Year
- I. Acceptance of the Basic Financial Statements, Management Letter and Corrective Action Plan for year ended June 30, 2024;
- J. Approve the following transportation contract extensions:
 - Comfortable Transportation for fiscal year 2023-2024
 - Comfortable Transportation for fiscal year 2024-2025
 - Monroe #1 BOCES summer school for 2024
 - Monroe #1 BOCES for fiscal year 2024-2025
- K. Approve an Emergency Contract for Transpo Bus Services from 11/18/2024 – 12/18/2024
- L. Appoint Kathleen (Goodberlet) Habecker, Class of 2009 and Tracy (Maschoff) Doty, Class of 2009 as members of the Graduates of Distinction Committee for two-year terms (2024-2025, 2025-2026)
- M. Approve the Standard Form of Agreement Between Owner (Victor Central School District) and Construction Manager (Campus Construction Management Group, Inc.) for the 2023 Capital Improvement Project as set forth as submitted
- N. Accept an Agreement between the Victor Central School District and an Employee executed on November 8, 2024
- O. Approval of Due Process Hearing

7. A. Campus News

B. Equity Audit (*Tim Terranova; 15 min.*)

C. Management Plan Update; Culturally Responsive Student Centered Teaching (*Karen Finter, Stephanie Bock, Alyson Ricci, Alex Kushel, Jennifer Hall, Quintin Peacock, Hannah Morris, Emily Paolicelli; 20 min.*)

✓ D. Approve the following trips:

- Boys Varsity Lacrosse to Latham, NY from 4/18/2025 to 4/19/2025 to participate in Spring Non-League Games
- Students in grades 9-12 to Spain and Portugal from 6/30/2025 to 7/10/2025

8. Meeting Reports

- A. Monroe County School Boards Association Committee Reports
- B. Standing Committee Updates

9. Upcoming Events

- A. Next Board Meeting, Thursday, December 12, 2024;

✓ 10. Adjourn

VICTOR CENTRAL SCHOOL DISTRICT BOARD OF EDUCATION

Approved Minutes of the Regular Meeting of October 17, 2024

Early Childhood School Boardroom

953 High Street

Victor, New York 14564

CALL TO ORDER Vice-President Lisa Kostecki called the meeting to order at 5:45 PM.

Members Present Bryan Adams, Lisa Kostecki, Elizabeth Mitchell, Carol Prescott, Adam Snyder

Members Absent Tim DeLucia, Christopher Parks

EXECUTIVE SESSION: A motion was made by E. Mitchell, seconded by A. Snyder, to enter executive session at 5:45 PM to discuss the employment history of specific individuals. The motion was carried. 5 yes 0 no 0 abstentions.

REGULAR SESSION: A motion was made by C. Prescott, seconded by B. Adams, to return to regular session and adjourn the meeting at 6:28 PM. The motion was carried. 5 yes 0 no 0 abstentions.

CALL TO ORDER: The meeting was called to order at 7:16 PM.

APPROVE THE AGENDA: A motion was made by E. Mitchell, seconded by A. Snyder, to approve the agenda. The motion was carried. 5 yes 0 no 0 abstentions

SUPERINTENDENT'S UPDATE: Dr. Terranova started out by congratulating Justin Barnes who will be inducted into the Visual and Performing Arts Hall of Fame during the meeting. He also congratulated recent Athletic Hall of Fame inductees who were honored earlier in the month. The inductees were Bob Thompson, a former Physical Education Teacher from 1981 – 2011 and soccer coach from 1988-2000, Robbie Page, Class of 2010 who played volleyball and basketball and Alan Altman, Class of 1998 who played volleyball and baseball. Superintendent Terranova then reminded everyone of the capital project vote taking place on Thursday, October 24, 2024, from Noon – 8:00 PM in the Aquatic Center Lobby. Lastly, he thanked over 45 of the faculty members who led professional development sessions during the October Superintendent's Conference Day on October 11th. He said the focus continues to be on student centered, culturally responsive teaching and learning. He also thanked the administrators, teacher leaders and teachers for further development of the Professional Learning Communities (PLCs). PLCs are a small group of teachers that meet on a regular basis by grade level or department, to talk about their teaching practice and try to work on ways to celebrate successes as well as improve their practices. There have been some specific academic goal setting and a lot of action steps that are tied to improving a student centered, culturally responsive classroom. He said he was happy with the work that happened on the conference day and that also continues throughout the year.

RECOGNITIONS: Visual and Performing Arts Hall of Fame Induction; Assistant Superintendent for Instruction Karen Finter spoke about how she supports the arts hall of fame committee. She said the Arts Hall of Fame is in place to celebrate and honor the accomplishments of outstanding alumni, staff and community members. Individuals nominated serve as an inspiration to the staff and students. Nominees can be inducted as a creator, a performer, a practitioner or a contributor to the arts. They must be out of the Victor School District for at least 10 years. Two students, senior Jack Jones and senior Delaney Pipes (Art Teacher Andy Reddout read what she wrote) spoke about why the arts are important to them. Senior

High School Art Teacher Andy Reddout, Class of 1994, then went on to speak about the Visual and Performing Arts Hall of Fame Inductee Justin Barnes. Mr. Barnes grew up skateboarding in the 90's, which wasn't as glorious as it is today. Back then before the X-Games, Olympics and Tony Hawk Pro-skater Video Games, skateboarding wasn't mainstreamed. Mr. Reddout said they were seen as misfits, punks and "up to no good". They were chased off public property, harassed by people driving by and had ramps destroyed. They persevered practicing their craft wherever and whenever they could. Some got better pulling off more impressive tricks than others. Eventually Justin would make his way to become a sponsored amateur for 5 Boro Skateboards in New York City. Mr. Reddout said with a skateboard in hand he also traveled the world, South America, Southeast Asia and Europe. Fast-forward to today, Justin has channeled the same passion, creativity and uncompromising spirit into his career from being a skater in the streets to becoming a creative director and founding partner of Versus, a cutting-edge multimedia design and motion graphics company. Justin has made a significant impact on the world of visual storytelling. His work is seen on everything from Thursday night football to groundbreaking ad campaigns that reflect his vision, innovation and tenacity. Mr. Reddout said it is truly an honor to recognize Justin Barnes as he is inducted into the Visual and Performing Arts Hall of Fame. A 1997 graduate of Victor Senior High School, Justin's passion for skateboarding and creativity has shaped his remarkable journey from the parking lots of Victor to a leading company at the forefront of motion graphics. Mr. Reddout read a quote from Holly Boisvert who nominated Justin, "Justin is an inspirational alumni. He shares his talent, creativity and vision all over the world. He is an example of tenacity and embodying just be yourself, don't compromise, and have a work hard, educate, travel and grind attitude." Superintendent Terranova presented Justin Barnes with his Visual and Performing Arts Hall of Fame plaque. He is the founding partner and executive creative director of Versus, an award-winning and culture defining agency based in New York City, which brings together teams specializing in live action editing motion design computer graphics and animation. Mr. Barnes thanked his nominator Holly Boisvert and the District. He said he loves to hear from the students that they are as excited about art as he was. He said back then he took it for granted just how good the arts program was. Looking back, he realizes how amazing especially ceramics and photography were, and he still uses it to this day because of high school. He said to the students, he is a resource and looks forward to seeing them out in the creative world.

Board of Education Recognition: Superintendent Terranova said October is Board of Education Appreciation Month. Board of Education members are recognized by their peers as leaders in the community. They have the ear to the community and the voice of the community, which is critical. They are not afraid to speak their mind and tell you like it is, which is very important. He said they are a team of 8 with the Superintendent. Together and individually, they have great social awareness and can understand one another's perspectives, including the perspective of the Superintendent. Dr. Terranova said when you do that and have kids at the forefront as your number one priority, you end up forming a great team that makes great decisions to support the community and the District. From Monroe County School Boards Association Dr. Terranova read the following, "Monroe County School Board Association thanks each of you for your dedication and hard work as a Board of Education member. Your selfless service makes a meaningful difference in the lives of our local students!"

PUBLIC PARTICIPATION: None at this time.

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

MINUTES: Minutes of the Regular Meeting of September 12, 2024, the Special Meeting of September 25, 2024 and the Public Hearing of October 7, 2024

FINANCIAL STATEMENTS: Treasurer's Report for the month ending August 31, 2024;

PERSONNEL: *All appointments on these pages are made in compliance with New York State Education Law relating to criminal history background clearances for new employees. Conditional clearances under that law have been requested for all new employees.*

Instructional

Long Term Substitute Appointments: The appointment of **Lori Damico**, who has certifications out of state certification in Childhood Education Grades 1-6, to a long term substitute position as an Elementary Teacher, effective August 28, 2024, and ending January 31, 2025, at an annual salary of \$51,978, which will be prorated based on the length of the assignment.

The appointment of **Pamela Lowe**, who has certification in Mathematics Grades 7-12, to a long term substitute position as a Mathematics Teacher, effective October 7, 2024, and ending February 14, 2025, at an annual salary of \$82,162, which will be prorated based on the length of the assignment.

Leaves of Absence: The granting of a maternity and subsequent childcare leave of absence for **Ashley Wagner**, Mathematics Teacher, effective February 1, 2025, and extending through approximately May 9, 2025.

Athletics:	<u>Position</u>	<u>Name</u>	<u>Level</u>	<u>Years</u>
Bowling	Volunteer	Jamie LaBrake	-	-
	Volunteer	Bryan Law	-	-
Unified Bowling	Head Coach	Johanna Arnitz	6	4
Alpine Skiing	Varsity Assistant	Tracy DeBruyn	5	2
Swimming & Diving	Varsity Assistant	Lindsay Karl	4	4
– Boys	Modified	Gina Potenza	4	12
Basketball – Boys	Varsity Assistant	Graig Roberts	3	10
	JV	David Vistocco	3	12
	Modified	Patrick Broderick	4	3
	Modified	Tim Clapp	4	18
	Modified	Randy Johnson	4	7
	Volunteer	Ryan Shannon	-	-
	Volunteer	Jay Barber	-	-
	Volunteer	Phil Desaw	-	-
	Volunteer	Benjamin Raymo	-	-
	Varsity Assistant	Blake Smith	3	15
Basketball – Girls	JV	Anna Milham	3	2
	Modified	Denise Dillman	4	15
	Modified	Brian Hill	4	7
	Varsity Assistant	Alyssa Dayton	3	17
Cheerleading	JV	Alexa O'Brien	3	8
	Modified	Brooke Wagner	4	8
	Volunteer	Alexandra Militello	-	-

Hockey	Volunteer	Alexis Forte	-	-
	Varsity Assistant	Jason Rich	3	20
	Volunteer	Trevor Sousa	-	-
Wrestling	Volunteer	Brian Bailey	-	-
	Varsity Assistant	Steve Cronmiller	3	13
	JV	Sean Rucker	3	9
	Modified	Stash Merritt	4	26
	Volunteer	Fred Finter	-	-
Indoor Track & Field	Volunteer	Liam Miller	-	-
	Volunteer	Brian Aparo	-	-
	Varsity Assistant	Jerry O'Dell	4	41
	Varsity Assistant	Ryan Ellis	4	4
	Modified	Kathleen Habecker	4	10
	Modified Assistant	Chris Levy	5	22
	Modified Assistant	Maxwell Hill	5	1

Co-Curriculars:

Clubs & Advisors

	<u>Name</u>	<u>Band</u>
Sr. High Diversity Equity Inclusion (shared position)	Todd Forrest	1 (2)
Sr. High Positive School Climate Committee (shared position)	Todd Forrest	2 (2)
Jr. High Library Club	Rachel Scott	1

Per Diem

Substitutes:

Candidate

JoAnn Hussion
Theresa Thon
Beata Gulec

Area of Certification

English/ Reading
Uncertified
Uncertified

Non-Instructional

Appointments:

The appointment of **Katherine Marquez Rodriguez**, Part Time Teacher Aide, effective September 30, 2024, at an hourly rate of \$15.55.

The appointment of **Alec Roy**, Full Time Teacher Aide, effective October 7, 2024, at an hourly rate of \$15.55.

The appointment of **Steven Shadders**, Information Technology Support Technician II, effective October 15, 2024, at an hourly rate of \$24.38.

The appointment of **Nicole Warr**, from School Bus Driver Trainee to School Bus Driver, effective October 4, 2024, at an hourly rate of \$23.96.

Resignations:

The resignation of **Christine Pedersen**, Part Time Teacher Aide, effective October 15, 2024.

The resignation of **Laura Tokarski**, Part Time Teacher Aide, effective October 25, 2024.

Leaves of Absence: The granting of a maternity and subsequent childcare leave of absence for **Chelsea Huff**, Full Time Teacher Aide, effective December 8, 2024, and extending through approximately March 25, 2025.

Per Diem and Substitute Positions:	<u>Candidate</u>	<u>Position</u>
	Elizabeth Klimowski	Teacher Aide
	Karen Keese	Bus Monitor
	Kayla Fetcie	Teacher Aide
	Joshue Koehler	Teacher Aide
	Anna Lahue	Teacher Aide
	Reem Nhaila	Lifeguard
	Judith Blaszczak	Registered Professional Nurse

CSE/CPSE RECOMMENDATIONS: Recommendations of the Committee on Special Education from the meetings of August 21, 29, 2024, September 6, 9, 10, 12, 13, 16, 19, 20, 23, 24, 25, 26, 27, 2024, October 2, 3, 4, 8, 9, 2024 and from the Committee on Preschool Special Education from the meetings of September 17, 20, 24, 27, 2024, October 1, 4, 15, 2024.

DONATIONS: \$2,773.00 from the Victor Baseball Booster Club to the Victor Central School District to be applied toward the purchasing of a Replacement Home Plate Tarp; \$581.81 from the Victor Boys Volleyball Booster Club to the Victor Central School District to be applied toward the purchasing of needed competition uniforms for the modified team.

SURPLUS: Declare the following as surplus: 201 copies of World History-Journey Across Time with ISBN #0-07-868873-6; and Chromebooks with VCS Tag #s 014908, 014910, 014914, 014917, 014918, 014925, 014927, 014931, 014937, 014938, 014939, 014940, 014948, 014953, 014954, 014959, 014962, 014963, 014967, 014969, 014971, 014973, 015485, 015902.

ELECTION INSPECTORS: Election inspectors for the October 24, 2024 Victor Central School District Capital Project Vote as submitted.

TEXTBOOK APPROVAL: Grade 4 *Rez Dogs* by Joseph Bruchac.

INCOMPLETE TEAM: Irondequoit Central School District to compete as an Incomplete Team with the Victor Central School District Alpine Skiing Girl's Interscholastic Team for the 2024-2025 school year.

TRANSPORTATION CONTRACT: Transportation contract between a parent and the Victor Central School District to begin on 10/7/2024 and end on 6/30/2025 as submitted.

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

CAMPUS NEWS: VCS administrators summarized campus news and events.

VICTOR CENTRAL SCHOOL DISTRICT VISION AND MISSION: Superintendent Terranova reminded the Board of Education that during the September Board meeting he presented the work of 100's of people, including large working groups of community members, staff, students and Board of Education around a new Vision and Mission for the Victor Central School District. The work has been synthesized into a five paragraph vision statement, a short vision statement and a mission statement.

The long vision statement is as follows:

At Victor Central School District (VCS), we will cultivate a vibrant and supportive learning community built upon the cornerstones of respect, inclusivity, and empowerment. Every day, in every building, every person will feel safe, valued, inspired, and motivated to grow—both academically and personally. We will celebrate diversity, foster a sense of belonging and strive for academic achievement, and students will become informed, confident scholars and leaders who are prepared to thrive in an ever-changing world.

We will create an environment where students confidently take risks, embrace new learning experiences and persevere through challenges. Our approach will address the academic, social and emotional needs of every student, ensuring they develop essential life skills and feel valued throughout their academic journey. Strong connections between students, staff, families, and local organizations will be built through clear and consistent communication. We will ensure community members and families are well-informed and engaged in both their student's daily life and the numerous community-building activities hosted by the District.

We believe that there are many pathways to success that meet the diverse interests and learning styles of our students. Through hands-on opportunities and real-world experiences tailored to their unique interests, strengths and aspirations, students will gain the skills and adaptability needed to excel in a rapidly evolving global landscape. Our classrooms will be spaces that support student-led discovery-based learning, where they are encouraged to explore with guidance from dedicated educators. Together we will create individualized learning opportunities to enable students to reach their full potential.

At VCS, we understand the importance of providing the support both students and staff need to thrive academically, professionally and emotionally. Our state-of-the-art facilities and evolving resources will be designed to meet the needs of everyone in our dynamic community. We will continually explore, embrace and integrate new strategies and technologies to ensure that all members of our school community have the tools necessary for success. Educators, viewing themselves as lifelong learners committed to the success of each student, will actively collaborate with the District to seek the continual learning and professional development needed to excel in their roles.

The sense of pride on the Victor campus will be unmistakable. Victor Central Schools will be a district where families choose to live, staff are eager to work, and the community is committed to supporting our continued success. Our one-campus environment will be the place where we bridge the gap between long-standing and new community members, fostering a sense of unity and shared purpose.

The short vision statement is as follows:

Together, we will build a thriving educational community that inspires every individual to shape their own future with confidence and pride.

The mission statement is as follows:

We Are Victor

Together we create engaging learning environments that promote empathy, inclusivity and opportunity by uniting community and classroom. Our dedicated, supported staff prepare and inspire every student to achieve their academic potential and thrive in an ever-changing world.

A motion was made by B. Adams, seconded by E. Mitchell to adopt the new Victor Central School District Vision and Mission Statements. The motion was carried. 5 yes 0 no 0 abstentions.

MANAGEMENT PLAN UPDATE; 2023-2024 District Academic Achievement Review: Assistant Superintendent for Instruction Karen Finter and Director of Humanities Kira Carinci reviewed the 2023-2024 District academic achievement data. Mrs. Finter started out by saying that Carrie Goodell, Director of Mathematics and Science is also a strong collaborator in the work being shown, however was unable to attend the meeting. In starting to tell the data story you must be careful to not take stock in just one number because it is about children and their progress, a comprehensive view. She said there are areas that can be celebrated as well as areas where there is room for growth. The first year they focused on the “what”, the idea of backwards planning. Looking at what students need to know and be able to do and how does the teacher and students know that they are successful while looking at the aligned learning experiences. A lot of the initial work focused on planning. As curriculum is being developed, they still focus on the backwards design that supports instruction in the classroom. The second year they focused on the “how”. How do they engage students in a student centered and culturally responsive way. Mrs. Finter said this year they are looking at the “how” and “what” together and are they working. They will use data and information to set goals and to track progress and practices. Ms. Carinci spoke about early literacy and numeracy screening data in grades 1-3. She said administrating assessments to benchmark students gives the District insight on how the students are performing in comparison to other students across the nation in both reading and mathematics. It also serves as an opportunity to reflect on our own instructional practices and how students respond. She then talked about the screening tools currently being used. Students in grades 1-3 are screened using AimsWeb. Screening is done three times a year and provides information on how students are performing in their early literacy skills, letter/sound relationships, oral reading fluency and early numeracy. The screening data is used by building teams and intervention providers to identify those students who are below specific achievement cut points. Those students are identified for intervention. Students in grades 4-8 are also benchmarked in both reading and math using the NWEA screener. Students are benchmarked using a national norm so the District can see where they are performing at their grade level. Similar to the younger grade levels, screening data is used by building teams and intervention providers to identify those students who are below specific achievement cut points. Those students are identified for intervention. Ms. Carinci then provided an overview of the 3-8 New York State Assessment Data in English Language Arts (ELA). She said third grade marks the shift of learning to read to reading to learn, which is a big lift for students and failure to address the issue can become problematic. The District started the work to improve practices by starting to build knowledge base around the science of reading. Mrs. Finter then provided an overview of the 3-8 New York State Assessment Data in Math and the New York State Regents Data. Over the last three years the Regents scores have been consistent. She said for the most part the Regents proficiency rates are very high. Mrs. Finter then went on to talk about the Advanced Placement (AP) courses. She said Victor offers 21 different AP courses. In 16 out of the 21 exams Victor students exceed both the state and the world in achieving a 3 or higher in the assessments. The graduation rate for all students was 96.4%. This past year the graduation rate for students with disabilities was 77.8%. Just three years ago the graduation rate for students with disabilities was 50%. She said they are still not quite at the 85% that is recommended by New York State as a metric, however the District is making great progress. Mrs. Mitchell thanked them for the Data Book. She asked for clarification around the 4th grade NWEA for ELA. She said 67% of the students were in the average to high average percentile; however, looking at the state tests it reads 46% proficiency? She said she is curious if knowing what their early education in Victor was, in the sense that they missed out in 1/3 of the in-person learning in Kindergarten, attended half-time in first grade and their first normal school year was in third grade, once masking was phased out partway through their second grade year, is there anything specific to that grade level that teams are looking at? She said she does see a

few discrepancies within the data for that grade level cohort. Ms. Carinci said they have had conversations about being in school is the best place to be. Being in the classroom fulltime is a contributor to student learning. When looking at the NWEA and the higher percentage, that is a nationally norm test and what they are finding is it is showing that the students are taking text, reading it and able to code the words and performing on the test. She said it is just one snapshot and we need to look at the position of going from learning to read to reading to learn. They are looking to bridge that learning. Mrs. Finter said they are looking at how some of the Summer Academy work can shore up some of the gaps along with different structures in the buildings including What I Need (WIN) time. Mr. Snyder thanked them for putting together the Data Book. He said it gives them simple things to look at and adjust to. Mrs. Kostecki said none of the Board members are shy about loving data and it is incredibly helpful. Mr. Adams asked if there will be any mid-point indicators they can look to before they have to go through and compile all the data to do a year-to-year analysis. Could that be a good check-in for the Board at some point? Mrs. Finter said the screening data that Ms. Carinci spoke to does happen three times a year. It is a snapshot, but it does give some predictability. As teams work through a goal setting process and they work through action steps, what the Board will see later in the year are examples of how staff are monitoring progress on the work.

MANAGEMENT PLAN UPDATE: Building Structures Committee: The Assistant Superintendent for Personnel, Dorothy DiAngelo provided the Board with an update on the Building Structures Committee. This broad goal came out of the work of the Strategic Plan. There was a committee of 34 people who decided what areas they wanted to target. Before launching into the work Mrs. DiAngelo gathered feedback from the administrative team and staff. The committee reviewed all the information and decided they would focus on three primary areas which included building configurations, transitions and scheduling. Building configurations included how the five buildings are made-up in terms of what grade-levels they house. Transitions included not only the transitions between buildings but also the transitions between grade levels. Scheduling included looking at the teaming model at the Intermediate School, the letter day schedules, block day scheduling and time allotment for courses across grades 4-12. Mrs. DiAngelo said they divided up into three subcommittees. For each area they identified key questions they wanted to look at. In terms of building configurations, they asked the following: What grade level configurations across buildings are the most conducive to supporting students' social-emotional and academic growth? What would be the impact of changing grade-level configurations across buildings? The committee looked at four different configurations. The first was having UPK-3 at the Early Childhood School, K-3 at the Primary School and the Intermediate, Junior High and Senior High Schools would remain the same. The second configuration was to have UPK-2 at the Early Childhood School and then have two buildings, the Primary and Intermediate Schools with grades 3-6 and the Junior and Senior High Schools would remain the same. The third configuration would be keeping the Early Childhood, Junior and Senior High Schools the same and having the Primary and Intermediate schools both with grades 2-6. The fourth configuration would be UPK-2 at the Early Childhood School, K-2 at the Primary School, 3-5 at the Intermediate School, 6-8 at the Junior High School and keeping the Senior High School the same. Different data points were reviewed when looking at the different configurations. These include research, comparable district configurations, impact on students, and logistical and financial implications. After reviewing all the research, the committee found that research did not support one grade level configuration model over another in terms of children's academic and social-emotional growth. It was also noted that there would be significant financial costs to shifting grade level configurations. The recommendation from the Building Configurations Committee was to maintain the current District

configurations. However, their work did dovetail with the Transitions Committee because the feedback was if the configurations remain the same then we need to look at how the transitions are being supported between grades and within the grades. The Transitions Committee asked the following key questions: How do current transition practices align with the needs of students at each developmental level? What refinements/additions to current practices would reduce the social and academic impact of transitions on students? Mrs. DiAngelo said in terms of research there is a great book out that is called *Yardsticks*. This committee looked at every age level and looked at what the developmental points were for kids at different age levels, how does it impact them during transitions between grade levels and what would they need for support. She said they also looked at current transition practices. After the committee's research they found that the transitions from grades 1-2, 5-6 and 8-9 can be more difficult for students. Things that help are opportunities for acclamations for students, education and collaboration with parents, and good communication. Mr. Adams asked why the difficulty transitioning from 5-6. He said there is a discernable building shift from 6-7 and was wondering if that was part of the findings. Mrs. DiAngelo said this information is in terms of their developmental levels and not the grade shift. The recommendations from the Transitions Committee are to add/expand experiences that help orient student to new buildings and staff, refine and expand systems for communication of pertinent information, and increase focus on the development of skill areas necessary for success at the next grade level. The specific building and District-wide recommendations were shared with building principals and will be shared at the building level for consideration and implementation. Mrs. DiAngelo went on to talk about the Scheduling Committee. She said the key questions they asked were: How can we maximize opportunities for students through the scheduling process? Does the current scheduling structure maximize the efficient use of staff? The focus areas included teaming at the Intermediate School, letter day schedules, block scheduling, time allotments for courses across grades 4-12. The data points reviewed were required instructional minutes, research, current practices, staff and student surveys, comparable districts, student, logistical and financial impacts. With the initial work, they have found that the current scheduling model does impact student access to opportunities and supports. This was found both at the elementary and the secondary level. This also impacts the use of shared staff. As they move into the next factor of their work they will keep these two factors in mind. The recommendations are to further review the teaming structure at 4th grade, explore scheduling options at the secondary level that more closely align schedules between the Junior and Senior High Schools, and identify scheduling models at 4th grade and the Junior and Senior High Schools that maximize access to opportunities and supports for students. The next steps will be to establish a building-based committee at the Intermediate School to further review the teaming structure at 4th grade and to establish the Junior and Senior High School building-based committee to explore viable scheduling options at the secondary level that more closely align schedules between the buildings that maximize to access to opportunities and supports for students. Mrs. Mitchell asked if the recommendations would impact the academic year for the 2025-2026 school year or would it be another year out? Mrs. DiAngelo said she cannot speak to the elementary level because they have not gotten that far in their conversations. At the secondary level it could not be next year. This year would just be determining what the model would look like. If there is a shift they want to do it well.

APPROVE TRIPS: A motion was made by A. Snyder, seconded by E. Mitchell, to approve the following trips: Varsity Wrestling to Delanson, NY from 1/24/2025 – 1/25/2025 to participate in a Varsity Wrestling Tournament; Cheerleading to Orlando, FL from 2/6/2025 – 2/11/2025 to participate in the Cheerleading Nationals; Medical Explorers to Belize from 6/26/2025 – 7/3/2025 to participate in the Global Medical Squad Program. The motion was carried. 5 yes 0 no 0 abstentions

MEETING REPORTS:

Monroe County School Boards Association: Mrs. Mitchell said she attended a meeting a couple of weeks ago via Zoom on a cell phone and electronic device policy. She said it was very interesting to hear from Greece Central about their cell phone policy. Mr. Snyder asked her to share some of her take-aways. She said it was interesting to see what different districts do. She said from an equity standpoint and what the devices are used for in terms of instruction she said she went into the meeting having strong feelings one-way but then after hearing the presentation she is still at a point where she's not sure how she feels. She said she also doesn't have children in her house that owns cell phones yet so that is also a shift in perspective. Mrs. Kostecki said she attended the Law Conference. There were three major topics which included social media and schools, which totally plays into the cell phone policies in schools, special education and the role of the Board of Education and there was also a moderated event with the general counsel from the New York State Department of Education on case law that has passed over the last year. Mrs. Kostecki said she also attended the Information and Committee Meeting on the Cornell Cooperative, which talked about a lot of different and interesting agricultural science opportunities that a few schools in the area are using and ways it can be brought into the District.

Standing Committee Updates: Mrs. Mitchell said she and Mrs. Prescott will be attending the New York State School Board's Association State Conference starting this coming weekend and running into early next week in New York. She said she is excited to have the experience with a colleague and take advantage of all the great learning opportunities.

UPCOMING EVENTS:

The Capital Project Vote will take place on October 24, 2024 from Noon – 8:00 PM in the Aquatics Center Lobby.

The next regular Board meeting will take place on Thursday, November 14th at 7:15 PM in the Early Childhood School Boardroom.

ADJOURN: A motion was made by B. Adams, seconded by E. Mitchell, to adjourn the meeting at 8:48 PM. The motion was carried. 5 yes 0 no 0 abstentions

Respectfully submitted,

Maureen A. Goodberlet
District Clerk



Treasurer's Report

September 2024

<u>Account Description</u>	<u>Bank</u>	<u>Beginning Balance</u>	<u>Monthly Receipts</u>	<u>Monthly Disbursements</u>	<u>Ending Balance</u>
Cash Accounts					
General Fund Checking	Canandaigua National Bank	1,056,655.43	18,286,095.15	13,142,801.69	6,199,948.89
General Fund Money Market	Canandaigua National Bank	731,939.01	1,633.90	-	733,572.91
General Fund Tax Checking	Canandaigua National Bank	-	512,181.86	300,000.00	212,181.86
General Fund Tax Money Market	Five Star Bank	-	39,245,602.12	27,500,000.00	11,745,602.12
Multifund Insured Cash Sweep	Five Star Bank	256,673.70	21,508,937.19	3,049,851.94	18,715,758.95
School Lunch Fund Checking	Canandaigua National Bank	3,208.80	56,218.53	56,217.92	3,209.41
School Lunch Fund Money Market	Canandaigua National Bank	806,750.86	51,441.25	117,193.53	740,998.58
Special Aid Fund Checking/Sweep	Canandaigua National Bank	79,781.89	421,342.00	301,027.05	200,096.84
Capital Fund Checking-29M	Canandaigua National Bank	7,419.15	4,014,384.36	2,737,769.00	1,284,034.51
Trust & Agency Fund - Checking	Canandaigua National Bank	551,025.72	1,452,910.39	1,466,671.50	537,264.61
Trust & Agency Fund - Payroll Checking	Canandaigua National Bank	2,405.06	37,559.79	38,019.46	1,945.39
Trust & Agency Fund - Direct Deposit Checking	Five Star Bank	73.37	3,050,319.99	3,049,851.94	541.42
Total Cash		\$ 3,495,932.99	\$ 88,638,626.53	\$ 51,759,404.03	\$ 40,375,155.49
Investments					
General Fund Certificate of Deposit	Canandaigua National Bank	-	-	-	-
General Fund	NYCLASS	31,693,892.95	7,124,073.47	3,000,000.00	35,817,966.42
Capital Fund	NYCLASS	-	-	-	-
Debt Service Fund	NYCLASS	2,930,741.29	12,075.67	-	2,942,816.96
Total Investments		\$ 34,624,634.24	\$ 7,136,149.14	\$ 3,000,000.00	\$ 38,760,783.38
District Totals		\$ 38,120,567.23	\$ 95,774,775.67	\$ 54,759,404.03	\$ 79,135,938.87

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


 School District Treasurer

Extraclass Fund

From September 1, 2024 to September 30, 2024

<u>Activities</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
CLASS OF 2023	-			-
CLASS OF 2024	-			-
CLASS OF 2025	14,865.59	(28.83)	764.85	14,071.91
CLASS OF 2026	3,428.05			3,428.05
CLASS OF 2027	3,797.38			3,797.38
CLASS OF 2028	2,232.73			2,232.73
CLASS OF 2029	1,227.53			1,227.53
CLASS OF 2030	1,000.00			1,000.00
AQUATIC LEADERS	-			-
ART CLUB	-			-
BUSINESS CLUB	1,798.84		231.90	1,566.94
DRAMA CLUB	9,387.35			9,387.35
FRENCH CLUB	8,365.50			8,365.50
GO GREEN GARDEN TEAM	-			-
GLOBAL COMPETENCY	360.55			360.55
INTERNATIONAL CLUB	178.00			178.00
J.H. MUSICAL	24,307.85			24,307.85
J.H. STORE	-			-
J.H. ST. CO.	402.14			402.14
J.H. YEARBOOK	1,201.77			1,201.77
KEYCLUB	520.06			520.06
MEDICAL EXPLORERS	-			-
MENTORING CLUB	2,981.07			2,981.07
N.H.S.	1,673.44			1,673.44
OUTDOOR ACTIVITY	421.67			421.67
POSITIVE SCHOOL CLIMATE	3,112.10			3,112.10
SALES TAX	473.16	48.83	520.58	1.41
SEAS	132.98			132.98
S.H. ORCHESTRA	15,419.66			15,419.66
SH SCHOOL STORE	5,299.95			5,299.95
S.H. ST. CO.	18,698.04	28.28	1,025.46	17,700.86
SH YEARBOOK	3,249.69			3,249.69
SPANISH CLUB	3,138.89			3,138.89
VICTOR MUSIC SOCIETY	1,586.70			1,586.70
VICTOR CARES	9,144.37			9,144.37
WELLNESS CLUB	386.81			386.81
TOTALS	138,791.87	48.28	2,542.79	136,297.36

Bank Balance	140,793.98
Checks Outstanding	4,496.62
Interest Not Posted	-
Deposit from General	
Transfer to General	
Returned Checks	-
Electronic Payment	
Total Reconciled Bank Balance	136,297.36

Jill Smith, Extraclass Treasurer

Victor Central School District
Revenue Status Report As Of: 09/30/2024
Fiscal Year: 2025
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1001 Real Property Taxes Tom			58,737,559.00	58,737,559.00	56,441,987.09	0.00	2,295,571.91	0.00
1081 Other Pmts in Lieu of Taxes			3,478,225.00	3,478,225.00	824,934.18	824,934.18	2,653,290.82	0.00
1085 STAR Reimbursement			0.00	0.00	2,305,727.00	0.00	0.00	2,305,727.00
1090 Int. & Penal. on Real Prop.Tax			50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
1120 Nonprop. Tax Distrib. By Co.			100,000.00	100,000.00	16,311.66	0.00	83,688.34	0.00
1335 Oth Student Fee/Charges (Indiv			75,000.00	75,000.00	18,529.00	16,940.00	56,471.00	0.00
1410 Admissions (from Individuals)			5,000.00	5,000.00	7,515.00	6,665.00	0.00	2,515.00
2230 Day School Tuit-Oth Dist. NYS			125,000.00	125,000.00	0.00	0.00	125,000.00	0.00
2401 Interest and Earnings			100,000.00	100,000.00	444,111.21	136,967.84	2,824.47	346,935.68
2410 Rental of Real Property,Indiv.			40,000.00	40,000.00	5,844.25	794.16	34,155.75	0.00
2440 Rental of Buses			10,000.00	10,000.00	5,621.64	5,621.64	4,378.36	0.00
2450 Commissions			0.00	0.00	1,265.70	0.00	0.00	1,265.70
2650 Sale Scrap & Excess Material			0.00	0.00	1,405.00	0.00	0.00	1,405.00
2701 Refund PY Exp-BOCES Aided Srvc			300,000.00	300,000.00	0.00	0.00	300,000.00	0.00
2702 Refund PY Exp-Contracted Trans			0.00	0.00	55,085.00	0.00	0.00	55,085.00
2703 Refund PY Exp-Other-Not Trans			125,000.00	125,000.00	128,044.99	1,941.75	0.00	3,044.99
2770 Other Unclassified Rev.(Spec)			75,000.00	75,000.00	27,693.27	13,598.27	47,306.73	0.00
3101 Basic Formula Aid-Gen Aids (Ex			36,409,744.00	36,409,744.00	445.18	445.18	36,409,298.82	0.00
3102 Lottery Aid			0.00	0.00	7,194,618.75	7,194,618.75	0.00	7,194,618.75
3103 BOCES Aid (Sect 3609a Ed Law)			3,094,276.00	3,094,276.00	0.00	0.00	3,094,276.00	0.00
3260 Textbook Aid (Incl Txtbk/Lott)			247,223.00	247,223.00	65,445.00	65,445.00	181,778.00	0.00
3262 Computer Sftwre, Hrdwre Aid			127,536.00	127,536.00	0.00	0.00	127,536.00	0.00
3263 Library A/V Loan Program Aid			25,356.00	25,356.00	0.00	0.00	25,356.00	0.00
3289 Other State Aid			0.00	0.00	1,140.51	0.00	0.00	1,140.51
4601 Medic.Ass't-Sch Age-Sch Yr Pro			100,000.00	100,000.00	735.79	735.79	99,264.21	0.00
5999 Appropriated Fund Balance			0.00	430,439.34	0.00	0.00	430,439.34	0.00
Total GENERAL FUND			103,224,919.00	103,655,358.34	67,546,460.22	8,268,707.56	46,020,635.75	9,911,737.63

Selection Criteria

Criteria Name: Shared: BOE Modified
As Of Date: 09/30/2024
Suppress revenue accounts with no activity
Show Actual revenue in 'As Of' cycle
Show special revenue accounts 5997-5999
Print Summary Only
Sort by: Fund/State Revenue
Printed by PENNY L. JOHNSTON

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

These are estimates to balance the budget

Victor Central School District
Budget Status Report As Of: 09/30/2024
Fiscal Year: 2025
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010 Board Of Education							
4 Contractual and Other		24,000.00	24,000.00	15,758.35	3,890.00	3,209.69	5,031.96
45 Materials & Supplies		2,500.00	3,610.00	1,694.31	567.91	2,319.46	-403.77
49 BOCES Services		4,935.00	4,935.00	470.00	470.00	4,465.00	0.00
Subtotal of 1010 Board Of Education		31,435.00	32,545.00	17,922.66	4,927.91	9,994.15	4,628.19
1040 District Clerk							
16 Noninstructional Salaries		51,296.00	51,296.00	12,745.92	4,248.64	18,052.03	20,498.05
Subtotal of 1040 District Clerk		51,296.00	51,296.00	12,745.92	4,248.64	18,052.03	20,498.05
1060 District Meeting							
4 Contractual and Other		9,700.00	9,700.00	372.01	372.01	0.00	9,327.99
45 Materials & Supplies		3,050.00	3,050.00	651.36	651.36	5,226.09	-2,827.45
Subtotal of 1060 District Meeting		12,750.00	12,750.00	1,023.37	1,023.37	5,226.09	6,500.54
1240 Chief School Administrator							
15 Instructional Salaries		229,694.00	229,694.00	56,251.26	18,750.42	168,753.74	4,689.00
16 Noninstructional Salaries		51,296.00	51,296.00	12,745.86	4,248.62	17,452.08	21,098.06
4 Contractual and Other		15,200.00	15,200.00	8,124.57	42.46	2,869.31	4,206.12
45 Materials & Supplies		1,000.00	1,000.00	713.28	398.48	113.98	172.74
Subtotal of 1240 Chief School Administrator		297,190.00	297,190.00	77,834.97	23,439.98	189,189.11	30,165.92
1310 Business Administration							
15 Instructional Salaries		157,156.00	157,156.00	41,045.64	15,595.24	114,526.79	1,583.57
16 Noninstructional Salaries		157,363.00	157,363.00	41,848.27	15,786.50	40,509.67	75,005.06
4 Contractual and Other		7,200.00	7,200.00	4,741.77	0.00	525.96	1,932.27
45 Materials & Supplies		2,500.00	2,500.00	323.66	190.11	769.87	1,406.47
49 BOCES Services		105,000.00	105,000.00	21,032.20	21,032.20	83,967.80	0.00
Subtotal of 1310 Business Administration		429,219.00	429,219.00	108,991.54	52,604.05	240,300.09	79,927.37
1320 Auditing							
16 Noninstructional Salaries		0.00	0.00	1,560.00	520.00	4,680.00	-6,240.00
4 Contractual and Other		45,000.00	45,000.00	9,000.00	0.00	16,000.00	20,000.00
Subtotal of 1320 Auditing		45,000.00	45,000.00	10,560.00	520.00	20,680.00	13,760.00
1325 Treasurer							
16 Noninstructional Salaries		88,518.00	88,518.00	22,129.56	7,376.52	66,388.58	-0.14
4 Contractual and Other		1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00
45 Materials & Supplies		1,000.00	1,000.00	143.06	54.04	56.94	800.00
Subtotal of 1325 Treasurer		91,018.00	91,018.00	23,772.62	8,930.56	66,445.52	799.86
1330 Tax Collector							
4 Contractual and Other		17,500.00	17,500.00	11,150.00	0.00	9,863.47	-3,513.47
45 Materials & Supplies		100.00	100.00	0.00	0.00	0.00	100.00
Subtotal of 1330 Tax Collector		17,600.00	17,600.00	11,150.00	0.00	9,863.47	-3,413.47
1345 Purchasing							

Victor Central School District

Budget Status Report As Of: 09/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
16 Noninstructional Salaries		46,000.00	46,000.00	0.00	0.00	0.00	46,000.00
4 Contractual and Other		15,080.00	15,080.00	0.00	0.00	0.00	15,080.00
Subtotal of 1345 Purchasing		61,080.00	61,080.00	0.00	0.00	0.00	61,080.00
1420 Legal							
4 Contractual and Other		80,000.00	80,000.00	5,857.88	3,819.88	96,361.00	-22,218.88
49 BOCES Services		28,000.00	28,000.00	2,800.00	2,800.00	25,200.00	0.00
Subtotal of 1420 Legal		108,000.00	108,000.00	8,657.88	6,619.88	121,561.00	-22,218.88
1430 Personnel							
15 Instructional Salaries		166,924.00	166,924.00	40,548.36	13,516.12	121,644.98	4,730.66
16 Noninstructional Salaries		224,466.00	224,466.00	64,772.76	22,627.67	163,271.21	-3,577.97
4 Contractual and Other		101,000.00	101,328.87	4,864.43	3,854.60	40,820.19	55,644.25
45 Materials & Supplies		1,350.00	1,350.00	0.00	0.00	0.00	1,350.00
49 BOCES Services		8,320.00	8,320.00	0.00	0.00	8,320.00	0.00
Subtotal of 1430 Personnel		502,060.00	502,388.87	110,185.55	39,998.39	334,056.38	58,146.94
1480 Public Information and Services							
15 Instructional Salaries		59,493.00	59,493.00	17,691.06	7,063.32	44,652.42	-2,850.48
16 Noninstructional Salaries		79,000.00	79,000.00	19,500.00	6,500.00	58,500.00	1,000.00
4 Contractual and Other		38,100.00	38,100.00	0.00	0.00	0.00	38,100.00
45 Materials & Supplies		20,100.00	20,100.00	15,659.76	2,413.58	1,783.97	2,656.27
49 BOCES Services		72,000.00	72,000.00	7,200.00	7,200.00	64,800.00	0.00
Subtotal of 1480 Public Information and Services		268,693.00	268,693.00	60,050.82	23,176.90	169,736.39	38,905.79
1620 Operation of Plant							
16 Noninstructional Salaries		2,095,655.00	2,095,655.00	270,939.65	111,356.35	563,528.80	1,261,186.55
4 Contractual and Other		1,258,100.00	1,351,668.21	229,842.59	76,154.18	906,785.37	215,040.25
45 Materials & Supplies		225,000.00	225,000.00	77,603.13	8,784.46	49,396.87	98,000.00
Subtotal of 1620 Operation of Plant		3,578,755.00	3,672,323.21	578,385.37	196,294.99	1,519,711.04	1,574,226.80
1621 Maintenance of Plant							
16 Noninstructional Salaries		617,416.00	617,416.00	158,234.35	61,381.96	460,120.60	-938.95
2 Equipment		216,763.00	262,412.50	0.00	0.00	101,099.76	161,312.74
4 Contractual and Other		692,050.00	712,343.43	186,485.96	65,824.72	262,572.52	263,284.95
45 Materials & Supplies		250,000.00	254,753.75	96,080.81	43,278.11	182,480.16	-23,807.22
49 BOCES Services		20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
Subtotal of 1621 Maintenance of Plant		1,796,229.00	1,866,925.68	440,801.12	170,484.79	1,026,273.04	399,851.52
1622 Security of Plant							
16 Noninstructional Salaries		396,283.00	396,283.00	65,776.24	42,117.94	286,441.78	44,064.98
2 Equipment		60,000.00	60,000.00	0.00	0.00	0.00	60,000.00
4 Contractual and Other		165,000.00	165,000.00	705.99	705.99	125,000.00	39,294.01
45 Materials & Supplies		5,000.00	5,000.00	294.98	0.00	205.02	4,500.00
Subtotal of 1622 Security of Plant		626,283.00	626,283.00	66,777.21	42,823.93	411,646.80	147,858.99
1670 Central Printing & Mailing							

Victor Central School District

Budget Status Report As Of: 09/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
4 Contractual and Other		0.00	0.00	14,675.46	14,639.46	56,054.03	-70,729.49
Subtotal of 1670 Central Printing & Mailing		0.00	0.00	14,675.46	14,639.46	56,054.03	-70,729.49
1680 Central Data Processing							
49 BOCES Services		600,000.00	600,000.00	503,329.92	503,329.92	96,670.08	0.00
Subtotal of 1680 Central Data Processing		600,000.00	600,000.00	503,329.92	503,329.92	96,670.08	0.00
1910 Unallocated Insurance							
4 Contractual and Other		300,000.00	300,000.00	309,925.00	0.00	42,500.00	-52,425.00
Subtotal of 1910 Unallocated Insurance		300,000.00	300,000.00	309,925.00	0.00	42,500.00	-52,425.00
1920 School Association Dues							
4 Contractual and Other		10,000.00	10,000.00	3,250.05	0.00	0.00	6,749.95
Subtotal of 1920 School Association Dues		10,000.00	10,000.00	3,250.05	0.00	0.00	6,749.95
1981 BOCES Administrative Costs							
49 BOCES Services		989,330.00	989,330.00	82,937.85	82,937.85	906,392.15	0.00
Subtotal of 1981 BOCES Administrative Costs		989,330.00	989,330.00	82,937.85	82,937.85	906,392.15	0.00
2010 Curriculum Devel and Suprvsn							
15 Instructional Salaries		653,836.00	653,836.00	240,614.06	59,997.50	494,257.39	-81,035.45
16 Noninstructional Salaries		178,098.00	178,098.00	24,799.58	6,689.95	71,355.46	81,942.96
4 Contractual and Other		25,000.00	25,000.00	12,039.06	11,441.42	275.00	12,685.94
45 Materials & Supplies		30,900.00	83,493.69	8,592.81	6,908.84	119,818.79	-44,917.91
Subtotal of 2010 Curriculum Devel and Suprvsn		887,834.00	940,427.69	286,045.51	85,037.71	685,706.64	-31,324.46
2020 Supervision-Regular School							
15 Instructional Salaries		1,331,132.00	1,331,132.00	308,520.71	97,609.33	828,159.35	194,451.94
16 Noninstructional Salaries		490,884.00	490,884.00	91,617.76	44,990.33	217,627.57	181,638.67
4 Contractual and Other		13,272.00	13,272.00	560.74	560.74	1,288.33	11,422.93
45 Materials & Supplies		10,440.00	10,440.00	-2,644.03	355.97	4,985.53	8,098.50
49 BOCES Services		0.00	0.00	600.00	600.00	19,400.00	-20,000.00
Subtotal of 2020 Supervision-Regular School		1,845,728.00	1,845,728.00	398,655.18	144,116.37	1,071,460.78	375,612.04
2060 Research, Planning & Evaluation							
4 Contractual and Other		2,800.00	2,800.00	643.69	643.69	0.00	2,156.31
45 Materials & Supplies		500.00	500.00	0.00	0.00	0.00	500.00
Subtotal of 2060 Research, Planning & Evaluation		3,300.00	3,300.00	643.69	643.69	0.00	2,656.31
2070 Inservice Training-Instruction							
15 Instructional Salaries		0.00	0.00	56,345.16	7,608.02	0.00	-56,345.16
4 Contractual and Other		10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
45 Materials & Supplies		5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
49 BOCES Services		98,800.00	98,800.00	17,807.74	17,807.74	80,992.26	0.00
Subtotal of 2070 Inservice Training-Instruction		113,800.00	113,800.00	74,152.90	25,415.76	80,992.26	-41,345.16
2110 Teaching-Regular School							
10 Teacher Salaries, Pre-K		108,921.00	108,921.00	0.00	0.00	0.00	108,921.00

Victor Central School District

Budget Status Report As Of: 09/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
12 Teacher Salaries, K-6		11,517,237.00	11,517,237.00	1,065,674.66	1,037,301.93	10,445,550.93	6,011.41
13 Teacher Salaries, 7-12		10,558,660.00	10,558,660.00	935,620.21	926,602.13	9,233,961.17	389,078.62
14 Substitute Tchr Salaries		915,372.00	915,372.00	30,649.03	20,830.18	47,646.50	837,076.47
16 Noninstructional Salaries		1,164,879.00	1,164,879.00	79,741.27	76,219.85	634,481.99	450,655.74
2 Equipment		239,982.00	239,982.00	13,010.87	9,594.54	48,184.71	178,786.42
4 Contractual and Other		142,850.00	148,007.98	14,003.06	8,286.62	15,964.34	118,040.58
45 Materials & Supplies		436,325.00	593,339.02	227,717.10	82,531.17	238,640.89	126,981.03
471 Tuition Pd To NYS Pub Sch		60,000.00	60,000.00	0.00	0.00	0.00	60,000.00
473 Payment to Charter School		25,000.00	25,000.00	0.00	0.00	0.00	25,000.00
48 Textbooks		132,679.00	148,415.76	41,593.03	22,834.57	17,489.46	89,333.27
49 BOCES Services		438,370.00	438,370.00	33,305.24	33,305.24	405,064.76	0.00
Subtotal of 2110 Teaching-Regular School		25,740,275.00	25,918,183.76	2,441,314.47	2,217,506.23	21,086,984.75	2,389,884.54
2250 Prg For Sdnts w/Disabil-Med Elgble							
13 Teacher Salaries, 7-12		304,870.00	304,870.00	1,580.00	1,580.00	0.00	303,290.00
15 Instructional Salaries		4,554,788.00	4,510,788.00	505,579.51	496,849.38	4,836,476.65	-831,268.16
16 Noninstructional Salaries		3,813,910.00	3,813,910.00	192,918.11	186,669.74	1,783,594.30	1,837,397.59
4 Contractual and Other		303,350.00	303,420.00	7,216.96	3,682.75	4,433.00	291,770.04
45 Materials & Supplies		60,000.00	60,000.00	20,627.73	11,805.71	14,042.26	25,330.01
471 Tuition Pd To NYS Pub Sch		9,000.00	15,635.00	6,635.07	0.00	0.00	8,999.93
472 Tuition-All Other		965,000.00	981,944.80	18,440.00	0.00	706,643.66	256,861.14
473 Payment to Charter School		20,000.00	20,000.00	0.00	0.00	0.00	20,000.00
49 BOCES Services		2,650,000.00	2,650,000.00	299,599.50	299,599.50	2,350,400.50	0.00
Subtotal of 2250 Prg For Sdnts w/Disabil-Med Elgble		12,680,918.00	12,660,567.80	1,052,596.88	1,000,187.08	9,695,590.37	1,912,380.55
2259 Prg for English Language Learners							
15 Instructional Salaries		533,967.00	533,967.00	47,489.40	46,886.40	473,396.80	13,080.80
45 Materials & Supplies		4,215.00	4,215.00	1,481.41	579.20	2,218.59	515.00
Subtotal of 2259 Prg for English Language Learners		538,182.00	538,182.00	48,970.81	47,465.60	475,615.39	13,595.80
2280 Occupational Education(Grades 9-12)							
49 BOCES Services		835,000.00	835,000.00	104,559.30	104,559.30	730,440.70	0.00
Subtotal of 2280 Occupational Education(Grades 9-12)		835,000.00	835,000.00	104,559.30	104,559.30	730,440.70	0.00
2330 Teaching-Special Schools							
4 Contractual and Other		0.00	0.00	1,127.00	359.00	3,231.00	-4,358.00
49 BOCES Services		38,800.00	38,800.00	5,500.00	5,500.00	33,300.00	0.00
Subtotal of 2330 Teaching-Special Schools		38,800.00	38,800.00	6,627.00	5,859.00	36,531.00	-4,358.00
2610 School Library & AV							
15 Instructional Salaries		391,062.00	391,062.00	32,605.44	32,462.94	337,428.76	21,027.80
16 Noninstructional Salaries		126,009.00	126,009.00	12,908.17	12,908.17	115,249.78	-2,148.95
4 Contractual and Other		3,360.00	3,510.00	0.00	0.00	271.80	3,238.20
45 Materials & Supplies		7,628.00	7,478.00	2,475.53	2,360.76	1,068.21	3,934.26
46 Sch. Library AV Loan Prog		66,049.00	66,049.00	20,132.66	18,186.81	7,325.34	38,591.00

Victor Central School District

Budget Status Report As Of: 09/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
49 BOCES Services		88,566.00	88,566.00	7,102.50	7,102.50	81,463.50	0.00
Subtotal of 2610 School Library & AV		682,674.00	682,674.00	75,224.30	73,021.18	542,807.39	64,642.31
2630 Computer Assisted Instruction							
15 Instructional Salaries		181,759.00	181,759.00	28,255.92	9,418.64	84,767.75	68,735.33
16 Noninstructional Salaries		466,308.00	456,308.00	77,989.17	29,958.88	216,929.13	161,389.70
22 State Aided Comp Hardware		155,000.00	155,000.00	13,393.69	6,606.23	6,222.07	135,384.24
4 Contractual and Other		87,000.00	101,000.00	16,552.85	10,233.94	44,038.63	40,408.52
45 Materials & Supplies		30,000.00	30,000.00	12,299.09	2,772.54	8,604.04	9,096.87
46 Sch. Library AV Loan Prog		118,000.00	118,000.00	11,325.95	10,335.95	17,025.15	89,648.90
49 BOCES Services		1,143,000.00	1,164,000.00	936,011.67	936,011.67	227,988.33	0.00
Subtotal of 2630 Computer Assisted Instruction		2,181,067.00	2,206,067.00	1,095,828.34	1,005,337.85	605,575.10	504,663.56
2810 Guidance-Regular School							
15 Instructional Salaries		1,435,036.00	1,435,036.00	218,441.79	112,201.93	1,039,265.76	177,328.45
16 Noninstructional Salaries		186,049.00	186,049.00	9,396.32	8,462.73	60,175.62	116,477.06
Subtotal of 2810 Guidance-Regular School		1,621,085.00	1,621,085.00	227,838.11	120,664.66	1,099,441.38	293,805.51
2815 Health Svcs-Regular School							
16 Noninstructional Salaries		496,411.00	496,411.00	55,065.26	44,153.36	386,488.54	54,857.20
4 Contractual and Other		160,000.00	160,000.00	5,103.94	2,387.08	41,870.84	113,025.22
45 Materials & Supplies		27,000.00	27,000.00	8,337.53	8,159.69	5,520.15	13,142.32
Subtotal of 2815 Health Svcs-Regular School		683,411.00	683,411.00	68,506.73	54,700.13	433,879.53	181,024.74
2820 Psychological Svcs-Reg Schl							
15 Instructional Salaries		1,034,382.00	1,034,382.00	178,287.38	107,880.64	905,063.43	-48,968.81
Subtotal of 2820 Psychological Svcs-Reg Schl		1,034,382.00	1,034,382.00	178,287.38	107,880.64	905,063.43	-48,968.81
2825 Social Work Svcs-Regular School							
15 Instructional Salaries		396,585.00	396,585.00	43,420.32	24,754.76	258,028.02	95,136.66
Subtotal of 2825 Social Work Svcs-Regular School		396,585.00	396,585.00	43,420.32	24,754.76	258,028.02	95,136.66
2830 Pupil Personnel Svcs-Special Schools							
15 Instructional Salaries		498,674.00	498,674.00	55,112.70	18,370.90	165,337.93	278,223.37
16 Noninstructional Salaries		188,517.00	188,517.00	47,197.35	19,744.12	110,979.13	30,340.52
4 Contractual and Other		800.00	800.00	0.00	0.00	0.00	800.00
Subtotal of 2830 Pupil Personnel Svcs-Special Schools		687,991.00	687,991.00	102,310.05	38,115.02	276,317.06	309,363.89
2850 Co-Curricular Activ-Reg Schl							
15 Instructional Salaries		248,315.00	248,315.00	10,795.24	10,795.24	198,337.24	39,182.52
4 Contractual and Other		34,400.00	34,400.00	15,613.16	15,613.16	7,700.00	11,086.84
45 Materials & Supplies		16,260.00	16,260.00	4,494.21	2,394.21	555.08	11,210.71
Subtotal of 2850 Co-Curricular Activ-Reg Schl		298,975.00	298,975.00	30,902.61	28,802.61	206,592.32	61,480.07
2855 Interscholastic Athletics-Reg Schl							
15 Instructional Salaries		1,131,741.00	1,131,741.00	165,091.58	114,333.96	183,569.77	783,079.65
16 Noninstructional Salaries		65,000.00	65,000.00	3,428.70	3,428.70	23,476.06	38,095.24

Victor Central School District

Budget Status Report As Of: 09/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
2 Equipment		127,600.00	127,600.00	49,388.93	27,382.78	58,105.49	20,105.58
4 Contractual and Other		274,000.00	296,255.40	42,611.44	18,738.14	169,649.24	83,994.72
45 Materials & Supplies		78,000.00	78,000.00	46,175.39	20,582.63	26,409.64	5,414.97
Subtotal of 2855 Interscholastic Athletics-Reg Schl		1,676,341.00	1,698,596.40	306,696.04	184,466.21	461,210.20	930,690.16
5510 District Transportation Services							
16 Noninstructional Salaries		2,606,226.00	2,606,226.00	293,972.13	211,608.45	1,518,270.68	793,983.19
2 Equipment		356,500.00	356,500.00	244,295.26	85,911.70	86,222.44	25,982.30
4 Contractual and Other		313,500.00	313,627.10	98,428.20	6,336.63	63,023.61	152,175.29
45 Materials & Supplies		640,000.00	640,017.45	79,673.97	32,461.96	354,826.32	205,517.16
Subtotal of 5510 District Transportation Services		3,916,226.00	3,916,370.55	716,369.56	336,318.74	2,022,343.05	1,177,657.94
5530 Garage Building							
16 Noninstructional Salaries		511,916.00	511,916.00	98,805.54	34,227.95	287,681.02	125,429.44
4 Contractual and Other		63,050.00	71,133.38	7,251.03	3,493.65	62,522.60	1,359.75
Subtotal of 5530 Garage Building		574,966.00	583,049.38	106,056.57	37,721.60	350,203.62	126,789.19
5581 Transportation from Boces							
49 BOCES Services		15,965.00	15,965.00	1,900.00	1,900.00	14,065.00	0.00
Subtotal of 5581 Transportation from Boces		15,965.00	15,965.00	1,900.00	1,900.00	14,065.00	0.00
7310 Youth Program							
15 Instructional Salaries		40,000.00	40,000.00	20,521.29	5,890.52	0.00	19,478.71
4 Contractual and Other		4,800.00	4,800.00	0.00	0.00	0.00	4,800.00
45 Materials & Supplies		100.00	100.00	0.00	0.00	0.00	100.00
Subtotal of 7310 Youth Program		44,900.00	44,900.00	20,521.29	5,890.52	0.00	24,378.71
9010 State Retirement							
8 Employee Benefits		1,938,954.00	1,938,054.00	215,138.97	111,145.69	835,808.78	887,106.25
Subtotal of 9010 State Retirement		1,938,954.00	1,938,054.00	215,138.97	111,145.69	835,808.78	887,106.25
9020 Teachers' Retirement							
8 Employee Benefits		3,855,072.00	3,855,072.00	425,380.16	319,303.16	3,130,133.43	299,558.41
Subtotal of 9020 Teachers' Retirement		3,855,072.00	3,855,072.00	425,380.16	319,303.16	3,130,133.43	299,558.41
9030 Social Security							
8 Employee Benefits		3,867,159.00	3,867,159.00	459,191.09	306,812.83	2,967,072.21	440,895.70
Subtotal of 9030 Social Security		3,867,159.00	3,867,159.00	459,191.09	306,812.83	2,967,072.21	440,895.70
9040 Workers' Compensation							
8 Employee Benefits		419,977.00	419,977.00	154,221.00	0.00	120,779.00	144,977.00
Subtotal of 9040 Workers' Compensation		419,977.00	419,977.00	154,221.00	0.00	120,779.00	144,977.00
9045 Life Insurance							
8 Employee Benefits		23,000.00	23,000.00	7,714.81	2,603.58	23,785.19	-8,500.00
Subtotal of 9045 Life Insurance		23,000.00	23,000.00	7,714.81	2,603.58	23,785.19	-8,500.00
9050 Unemployment Insurance							
8 Employee Benefits		15,000.00	15,000.00	2,772.11	38.27	0.00	12,227.89

Victor Central School District

Budget Status Report As Of: 09/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Current Appropriation	Year-to-Date Expenditures	Cycle Expenditures	Encumbrance Outstanding	Unencumbered Balance
Subtotal of 9050 Unemployment Insurance		15,000.00	15,000.00	2,772.11	38.27	0.00	12,227.89
9055 Disability Insurance							
8 Employee Benefits		30,000.00	30,000.00	5,803.50	1,634.00	15,740.50	8,456.00
Subtotal of 9055 Disability Insurance		30,000.00	30,000.00	5,803.50	1,634.00	15,740.50	8,456.00
9060 Hospital, Medical, Dental Insurance							
8 Employee Benefits		19,151,562.00	19,151,562.00	3,566,083.39	1,126,672.20	12,413,994.33	3,171,484.28
Subtotal of 9060 Hospital, Medical, Dental Insurance		19,151,562.00	19,151,562.00	3,566,083.39	1,126,672.20	12,413,994.33	3,171,484.28
9089 Other (specify)							
8 Employee Benefits		225,000.00	225,000.00	0.00	0.00	0.00	225,000.00
Subtotal of 9089 Other (specify)		225,000.00	225,000.00	0.00	0.00	0.00	225,000.00
9711 Serial Bonds-School Construction							
6 Principal		3,870,000.00	3,870,000.00	0.00	0.00	0.00	3,870,000.00
7 Interest		2,075,100.00	2,075,100.00	0.00	0.00	0.00	2,075,100.00
Subtotal of 9711 Serial Bonds-School Construction		5,945,100.00	5,945,100.00	0.00	0.00	0.00	5,945,100.00
9732 Bond Antic Notes-Bus Purchases							
6 Principal		792,014.00	792,014.00	792,014.00	792,014.00	0.00	0.00
7 Interest		116,032.00	116,032.00	116,031.97	116,031.97	0.00	0.03
Subtotal of 9732 Bond Antic Notes-Bus Purchases		908,046.00	908,046.00	908,045.97	908,045.97	0.00	0.03
9789 Other Debt (specify)							
6 Principal		238,416.00	238,416.00	238,415.41	0.00	0.00	0.59
7 Interest		93,290.00	93,290.00	93,325.56	0.00	0.00	-35.56
Subtotal of 9789 Other Debt (specify)		331,706.00	331,706.00	331,740.97	0.00	0.00	-34.97
9901 Transfer to Other Funds							
95 Transfer-Special Aid Fund		200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
Subtotal of 9901 Transfer to Other Funds		200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
Total GENERAL FUND		103,224,919.00	103,655,358.34	15,906,496.32	9,602,620.98	65,790,512.80	21,958,349.22

Victor Central School District
Budget Status Report As Of: 09/30/2024
Fiscal Year: 2025
Fund: A GENERAL FUND

Selection Criteria

Criteria Name: Shared: BOE Summary by State Modified
Fund: A
Budget type: Current Year
As Of Date: 09/30/2024
Suppress Budget Accounts with no activity
Print Summary Only
Sort by: Fund/State function/State object
Printed by PENNY L. JOHNSTON

**VICTOR CENTRAL SCHOOL
BOARD OF EDUCATION**
Personnel Agenda, November 14, 2024

All appointments on these pages are made in compliance with New York State Education Law relating to criminal history background clearances for new employees. Conditional clearances under that law have been requested for all new employees.

Instructional

Leaves of Absence: The granting of a maternity and subsequent childcare leave of absence for **Mallory Horsfall**, English Teacher, effective February 26, 2025, and extending through approximately April 8, 2025.

Resignations: The resignation of **Mary DiMarzo**, Elementary Special Education Teacher on Special Assignment, effective November 21, 2024.

The resignation of **Nicole Browning**, Special Education Teacher, effective December 6, 2024.

The resignation of **Sarah Johnson**, STEM Coach, effective December 31, 2024.

Co-Curriculars:

Clubs & Advisors

	<u>Name</u>	<u>Band</u>
Sr. High Diversity Equity Inclusion (shared position)	Emily Paolicelli	1 (2)
Sr. High Positive School Climate Committee (shared position)	Johanna Arnitz	2 (2)

Athletics:	<u>Position</u>	<u>Name</u>	<u>Level</u>	<u>Years</u>
Nordic Skiing	Volunteer	Brian Lilly	-	-
Basketball – Girls	Volunteer	Eric Wernert	-	-
	Volunteer	Tara Graziadei	-	-
Indoor Track & Field	Varsity Assistant	Jennifer Parks	4	10
	Modified Assistant	Joseph Carey	5	13
Wrestling	Volunteer	Ben Klei	-	-
	Volunteer	Hunter Marzolf	-	-
	Volunteer	Andy Breiner	-	-

Per Diem Substitutes:	<u>Candidate</u>	<u>Area of Certification</u>
	Lauren Kingsley	Uncertified
	Leanne Goldblatt	Uncertified
	William Moran	Uncertified
	Maria Kasarda	Uncertified
	Christianna Mills	Uncertified
	Lucy Rutherford	Uncertified

Non-Instructional
Appointments:

The appointment of **Samantha Lawrence**, Senior Account Clerk, effective October 21, 2024, at an hourly rate of \$20.19.

The appointment of **Jaycob Rodriguez Guzman**, Cleaner, effective October 21, 2024, at an hourly rate of \$16.04.

The appointment of **Abigail Aldrich**, Full Time Teacher Aide, effective October 30, 2024, at an hourly rate of \$16.24.

The appointment of **Tirsa Alvarado**, from Substitute Cleaner to Part Time Cleaner, effective October 23, 2024, at an hourly rate of \$16.54.

The appointment of **Karen Keese**, Part Time School Bus Monitor, effective October 28, 2024, at an hourly rate of \$15.55.

The appointment of **Mitchell McLaughlin**, Part Time School Bus Monitor, effective October 28, 2024, at an hourly rate of \$15.55.

The appointment of **Allison Paoni**, Full Time Teacher Aide, effective October 28, 2024, at an hourly rate of \$15.55.

The appointment of **Delilah Rivadeneira**, Part Time Teacher Aide, effective November 4, 2024, at an hourly rate of \$15.55.

The appointment of **Jaycob Rodriguez Guzman**, from Full Time Cleaner to Part Time Cleaner, effective November 1, 2024.

Resignations:

The amended resignation, due to retirement, of **Christine Overfield**, Department Secretary, effective December 27, 2024.

The resignation of **Erin Morrisseau**, Food Service Helper, effective October 21, 2024.

The resignation of **Priscilla Vargas Rodriguez**, Part Time Cleaner, effective October 22, 2024.

The resignation of **Delilah Rivadeneira**, Part Time Teacher Aide, effective November 4, 2024.

Terminations:

The termination of **Jacob DuVall**, School Bus Driver, effective October 23, 2024.

The termination of **Kimberly Torres Rivera**, Full Time Teacher Aide, effective November 5, 2024.

**Per Diem and
Substitute Positions:**

Candidate

Position

Amanda Harby
Eduardo Maver
Stephen Celentano
Abdulrasheed Belkhir
Brenda LeGrett
Marcus Fontanel
Riley Grow
Delilah Rivadeneira
Timothy Vandermeid
Charlene Markgraf

Allison Brundage

Teacher Aide
Cleaner
School Bus Monitor
Lifeguard
School Bus Driver Trainee
Lifeguard
Teacher Aide
Teacher Aide
School Bus Driver
School Bus Driver Trainee/
School Bus Monitor
School Bus Monitor

Victor Central School District

2025-2026 Budget Development Calendar

Pending Adoption at the November 14, 2024 BOE meeting

Date	Event
Thursday, November 14, 2024 (Regular Board Meeting)	2025-2026 Budget Calendar reviewed and adopted by the Board of Education
Thursday, December 12, 2024 (Regular Board Meeting)	Review the 2025-2026 Rollover Budget <ul style="list-style-type: none">- The budget updated with contractual raises and increases in employee benefits
Thursday January 16, 2025 (Regular Board Meeting)	Budget Status Update to the Board of Education <ul style="list-style-type: none">- Transportation - supplies and materials- Operations and Maintenance - supplies and materials- Security - supplies and materials
Thursday, January 23, 2025 (Budget Workshop)	Budget Workshop/Budget Status <ul style="list-style-type: none">- Building Budgets - supplies and materials
Thursday, February 13, 2025 (Regular Board Meeting)	Budget Status Update to the Board of Education <ul style="list-style-type: none">- Office of Instruction - supplies and materials- Pupil Personnel Services - supplies and materials, tuition
Thursday, February 27, 2025 (Budget Workshop)	Budget Workshop/Budget Status <ul style="list-style-type: none">- Revenues- Tax Cap Calculation
Friday, February 28, 2025	Deadline for Submission of the preliminary Tax Cap Calculation Information and District's Calculation of Tax Levy Limit to OSC, NYSED, and NYS Taxation and Finance
Wednesday, March 12, 2025 (Regular Board Meeting)	Budget Status Update to the Board of Education <ul style="list-style-type: none">- Personnel Update
Thursday, March 20, 2025 (Budget Workshop)	Budget Workshop/Budget Status <ul style="list-style-type: none">- Final changes based on projected or final state aid numbers (NYS Constitution requires NYS Budget Adoption by April 1)

Tuesday, April 1, 2025	First Legal Ad posting - Required 49 days prior to Budget Vote Legal notice of school budget hearing and budget vote. Must advertise 4 times within seven weeks of the vote with first publication 45 days before the date of the budget vote. Must be published in at least two newspapers of general circulation
Thursday, April 10, 2025 <i>(Regular Board Meeting)</i>	Adopt the Budget Includes determining the tax levy for tax cap calculation
Monday April 21, 2025	Publish 2nd Budget Legal Notice Deadline to accept submission of petitions for Board of Education candidates <i>Due to District Clerk by 4:00 PM</i> First sworn statement of campaign contributions to be filed with District Clerk and Commission of Education <i>(at least 30 days prior to vote)</i> Last day to file "Property Tax Report Card" to SED. Due next business day following its approval by the school board, but no later than the 24th day before the budget vote.
Tuesday, April 22, 2025	Drawing to determine order of Board of Education Candidates to appear on ballot <i>8:30 AM in the Business Office</i>
Friday, May 2, 2025	Publish 3rd Budget Legal Notice
Tuesday, May 6, 2025	Budget Hearing 7:00-7:30 PM in the JH/SH Performing Arts Center Meet the BOE Candidates sponsored by the PTSA 7:30-8:30 PM in the JH/SH Performing Arts Center
Friday, May 9, 2025	Mail Budget Notice to eligible voters Day after the Budget Hearing, but no later than 6 days prior to Budget Vote Second sworn statement of campaign contributions to be filed with District Clerk and Commissioner of Education
Tuesday, May 13, 2025	Voter Registration 3 PM - 7 PM District Office Residents of the Victor Central School District who are registered, at their current address, to vote in general, county-wide elections and who have not had such registration canceled, will be automatically placed on the District voter register and need not pre-register to vote in School District votes.
Friday, May 16, 2025	Publish 4th Budget Legal Notice
Tuesday, May 20, 2025	Budget Vote and Election of Board of Education (3rd Tuesday in May) 6:00 AM - 9:00 PM in the Early Childhood School Boardroom
Monday, June 2, 2025	Last date for BOE candidates to file final sworn statement of campaign contributions with District Clerk and Commissioner of Education



Victor Central School District Textbook Evaluation Rubric

Directions for use of Evaluation Rubric:

- A team of educators reviewing textbook(s) will complete applicable sections of the form. Please note, reviewers do not need to answer every question; however, responses should support the rating of the applicable section.
- Should the team need support or have questions, they should reach out to their respective director.
- Completed evaluations should be sent to the building administrator and then appropriate director for review and signature.
- The Office of Instruction will schedule the BOE presentation; a member of the textbook review team and/or a member of the Office of Instruction may be invited to present a summary of the recommendations.
- Upon approval or denial of textbook adoption, textbook reviewers will be notified in writing and if applicable, the purchasing process may begin.
- Keep in mind that the entire request process may take 2-3 months to complete.

Text Name:	<u>Dave the Potter: Artist, Poet, Slave</u> by Laban Carrick Hill				
Subject Area	Humanities	Grade Level(s)/Department	Grade 5	Date	10-23-2024
Name(s) of Reviewer(s)	Lauren Less, Jamie Condon, Maggie Elliott			Publisher & Copyright Date	Little, Brown and Company (2010)
Number of copies Requested	17			Price/copy	\$13.49 (hardcover)

Rubric for answering questions about overarching considerations:

Not Found (NF): The materials do not support this element.

Low (L): The materials contain limited support for this element, but the support is not embedded or consistently present.

Medium (M): The materials contain support for this element, but it is not always embedded or consistently present.

High (H): The materials contain embedded support for this element so that it is consistently present.

Victor Central School District Textbook Evaluation Rubric

Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Student-Centered Learning	<ul style="list-style-type: none"> • Draw upon students' personal experiences and background knowledge to facilitate learning? • Encourage teachers to draw on multiple resources such as objects, drawings, and graphs to facilitate learning? • Empower student voice, discourse and communication? • Assist students in building connections between conceptual understanding and knowledge and/or procedural skills? • Provide opportunities to integrate content areas? • Offer opportunities that address real world contexts and problem solving as an integral part of the program? • Help students clearly see how ideas build upon, or connect with, other ideas both within and across grades? • Provide opportunities for students to think independently and creatively? 	<p>This beautifully illustrated book is about Dave (no known last name), who was an extraordinary artist, poet, and potter living in South Carolina in the 1800s. He combined his superb artistry with deeply observant poetry, carved onto his pots, transcending the limitations he faced as an enslaved person. In this inspiring and lyrical portrayal, Laban Carrick Hill tells Dave's story, a story rich in history, hope, and long-lasting beauty. This text was specifically chosen for students to engage with in a "Picture Book Study approach" to build background knowledge on enslavement in the Western Hemisphere. The story of <i>Dave the Potter</i> exemplifies African Americans as <i>more</i> than just enslaved people - many were extremely talented and brilliant craftsmen.</p>
	Overall Rating for Student-Centered Learning (<i>Refer to Rubric, NA-NF-L-M-H</i>)	High
Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Equity and Access	<ul style="list-style-type: none"> • Suggest accommodations and modifications for English Language Learners that will support their regular and active participation? • Suggest accommodations and modifications for Special Education Students that will support their regular and active participation? 	<p>This text presents diverse perspectives and cultural experiences, and was purposely chosen to align with the CRS framework, as well as with the unit's essential understandings:</p> <p>~ European exploration of the Western Hemisphere had a profound impact on human history, for better and worse.</p>

Victor Central School District Textbook Evaluation Rubric

	<ul style="list-style-type: none"> • Provide opportunities for teachers to use a variety of grouping strategies (individual and collective)? • Provide opportunities for differentiation (supports and extensions)? • Provide accessible features that would accommodate a range of learners' needs (electronic text to speech; translated editions, audio formats, hard copy resources for home use, etc...)? • Ensure multiple perspectives are presented? • Promote inclusion and equity? See CRS Framework. 	<p>~ Each person has their own unique perspective of a situation because of their culture, lived experiences, and identity. Readers consider point of view/perspective every time they read a text.</p> <p>This picture book will be used in small groups of 2-3 students reading together; some groupings may need teacher guidance, teacher read-aloud, or audio support.</p>
	Overall Rating for Equity and Access (<i>Refer to Rubric, NA-NF-L-M-H</i>)	High
Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Learning and Assessment	<ul style="list-style-type: none"> • Align to the current NYS Standards or identified course standards and district curriculum? • Describe the intended learning for all lessons and activities? • Provide guidance in giving meaningful feedback for student learning? • Provide assessments that will show evidence of student learning, including both summative and formative assessments? • Provide strategies and student work examples for teachers to identify student errors and misconceptions? • Encourage students to monitor their own progress and promote reflection? 	<p>This text aligns with the following NYS Standards:</p> <p>Social Studies Framework - 5.3 EUROPEAN EXPLORATION AND ITS EFFECTS: Various European powers explored and eventually colonized the Western Hemisphere. This had a profound effect on Native Americans and led to the transatlantic slave trade.</p> <p>Next Gen Reading Standards - 5R2: Determine a theme or central idea and explain how it is supported by key details 5R6: In literary texts, explain how a narrator's or speaker's point of view influences how events are described. 5R9: Make connections to other texts, ideas, cultural perspectives, eras and personal experiences.</p> <p>Throughout the picture book study, students will engage in the following questions (via written responses and whole group discussion):</p> <ul style="list-style-type: none"> • How might the author be using images to convey a message? • How might the story's title hint at the central idea/theme? • How did you use the new knowledge from the articles you read to support the reading of the picture book?

Victor Central School District Textbook Evaluation Rubric

		<ul style="list-style-type: none"> Whose perspective was shown throughout the story? Whose was left out? Why did the author choose this approach? How would it be different if another perspective was taken? How did the images align with/support the story? How did the author use word choice to support their central idea? What common themes and/or central ideas were presented in all of the books?
	Overall Rating for Learning and Assessment (Refer to Rubric, NA-NF-L-M-H)	High
Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Technology	<ul style="list-style-type: none"> Integrate technology such as interactive tools, virtual manipulatives/objects in ways that engage students? Include or reference technology that provides opportunities for teachers and/or students to communicate with each other? Include opportunities to assess student learning using technology? Include teacher guidance for the mindful use of embedded technology to support and enhance student learning? Includes an electronic format for the text and supplemental materials? 	N/A
	Overall Rating for Technology (Refer to Rubric, NA-NF-L-M-H)	N/A

Strengths
<p>A Caldecott Honor A Coretta Scott King Award Winner National Book Award nominee - Laban Carrick Hill</p> <p>A lengthy author's note [at the end of the book] fleshes out what is known of the man's life story and reproduces several of his two-line poems. A</p>



Victor Central School District Textbook Evaluation Rubric

photograph of some of Dave's surviving works cements the book's link to the present and lists of print and online resources encourage further exploration. An inspiring story, perfectly presented and sure to prompt classroom discussion and projects. Outstanding in every way.
~Paula Willey, Baltimore County Public Library, Towson, MD

Areas of Concerns

None at this time

Recommendation to Board of Education

Enthusiastically recommended to the BOE from the Office of Instruction Team and Textbook recommendation committee.

Principal's Signature: _____

Director's Signature: _____

Assistant Superintendent for Instruction's Signature:

BOE Approval Granted on: _____



Victor Central School District Textbook Evaluation Rubric

Directions for use of Evaluation Rubric:

- A team of educators reviewing textbook(s) will complete applicable sections of the form. Please note, reviewers do not need to answer every question; however, responses should support the rating of the applicable section.
- Should the team need support or have questions, they should reach out to their respective director.
- Completed evaluations should be sent to the building administrator and then appropriate director for review and signature.
- The Office of Instruction will schedule the BOE presentation; a member of the textbook review team and/or a member of the Office of Instruction may be invited to present a summary of the recommendations.
- Upon approval or denial of textbook adoption, textbook reviewers will be notified in writing and if applicable, the purchasing process may begin.
- Keep in mind that the entire request process may take 2-3 months to complete.

Text Name:	<u>The 1619 Project: Born on the Water</u> by Nikole Hannah-Jones and Renee Watson				
Subject Area	Humanities	Grade Level(s)/Department	Grade 5	Date	10-23-2024
Name(s) of Reviewer(s)	Lauren Less, Jamie Condon, Maggie Elliott			Publisher & Copyright Date	Kokila (2021)
Number of copies Requested	17			Price/copy	\$13.25 (hardcover)

Rubric for answering questions about overarching considerations:

Not Found (NF): The materials do not support this element.

Low (L): The materials contain limited support for this element, but the support is not embedded or consistently present.

Medium (M): The materials contain support for this element, but it is not always embedded or consistently present.

High (H): The materials contain embedded support for this element so that it is consistently present.

Victor Central School District Textbook Evaluation Rubric

Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Student-Centered Learning	<ul style="list-style-type: none"> • Draw upon students' personal experiences and background knowledge to facilitate learning? • Encourage teachers to draw on multiple resources such as objects, drawings, and graphs to facilitate learning? • Empower student voice, discourse and communication? • Assist students in building connections between conceptual understanding and knowledge and/or procedural skills? • Provide opportunities to integrate content areas? • Offer opportunities that address real world contexts and problem solving as an integral part of the program? • Help students clearly see how ideas build upon, or connect with, other ideas both within and across grades? • Provide opportunities for students to think independently and creatively? 	<p>The 1619 Project's lyrical picture book in verse chronicles the consequences of slavery and the history of Black resistance in the United States, thoughtfully rendered by Pulitzer Prize-winning journalist Nikole Hannah-Jones and Newbery honor-winning author Renée Watson. This text was specifically chosen for students to engage with in a "Picture Book Study approach" to build background knowledge on enslavement in the Western Hemisphere. The story of <i>Born on the Water</i> shows readers that Black Americans have their own proud origin story that did not begin in slavery and struggle. The rich African culture was preserved through love and resiliency through generations.</p>
	Overall Rating for Student-Centered Learning (<i>Refer to Rubric, NA-NF-L-M-H</i>)	High
Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Equity and Access	<ul style="list-style-type: none"> • Suggest accommodations and modifications for English Language Learners that will support their regular and active participation? • Suggest accommodations and modifications for Special Education Students that will support their regular and active participation? • Provide opportunities for teachers to use a variety of grouping strategies (individual and collective)? 	<p>This text presents diverse perspectives and cultural experiences, and was purposely chosen to align with the CRS framework, as well as with the unit's essential understandings:</p> <p>~ European exploration of the Western Hemisphere had a profound impact on human history, for better and worse.</p>

Victor Central School District Textbook Evaluation Rubric

	<ul style="list-style-type: none"> • Provide opportunities for differentiation (supports and extensions)? • Provide accessible features that would accommodate a range of learners' needs (electronic text to speech; translated editions, audio formats, hard copy resources for home use, etc...)? • Ensure multiple perspectives are presented? • Promote inclusion and equity? See CRS Framework. 	<p>~ Each person has their own unique perspective of a situation because of their culture, lived experiences, and identity. Readers consider point of view/perspective every time they read a text.</p> <p>This picture book will be used in small groups of 2-3 students reading together; some groupings may need teacher guidance, teacher read-aloud, or audio support.</p>
	<p>Overall Rating for Equity and Access (<i>Refer to Rubric, NA-NF-L-M-H</i>)</p>	<p>High</p>
Overarching Considerations	<p>Questions to Consider: To what extent do the tasks/materials...</p>	Comments
<p>Learning and Assessment</p>	<ul style="list-style-type: none"> • Align to the current NYS Standards or identified course standards and district curriculum? • Describe the intended learning for all lessons and activities? • Provide guidance in giving meaningful feedback for student learning? • Provide assessments that will show evidence of student learning, including both summative and formative assessments? • Provide strategies and student work examples for teachers to identify student errors and misconceptions? • Encourage students to monitor their own progress and promote reflection? 	<p>This text aligns with the following NYS Standards:</p> <p>Social Studies Framework - 5.3 EUROPEAN EXPLORATION AND ITS EFFECTS: Various European powers explored and eventually colonized the Western Hemisphere. This had a profound effect on Native Americans and led to the transatlantic slave trade.</p> <p>Next Gen Reading Standards - 5R2: Determine a theme or central idea and explain how it is supported by key details 5R6: In literary texts, explain how a narrator's or speaker's point of view influences how events are described. 5R9: Make connections to other texts, ideas, cultural perspectives, eras and personal experiences.</p> <p>Throughout the picture book study, students will engage in the following questions (via written responses and whole group discussion):</p> <ul style="list-style-type: none"> • How might the author be using images to convey a message? • How might the story's title hint at the central idea/theme? • How did you use the new knowledge from the articles you read to support the reading of the picture book?

Victor Central School District Textbook Evaluation Rubric

		<ul style="list-style-type: none"> Whose perspective was shown throughout the story? Whose was left out? Why did the author choose this approach? How would it be different if another perspective was taken? How did the images align with/support the story? How did the author use word choice to support their central idea? What common themes and/or central ideas were presented in all of the books?
	Overall Rating for Learning and Assessment (Refer to Rubric, NA-NF-L-M-H)	High
Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Technology	<ul style="list-style-type: none"> Integrate technology such as interactive tools, virtual manipulatives/objects in ways that engage students? Include or reference technology that provides opportunities for teachers and/or students to communicate with each other? Include opportunities to assess student learning using technology? Include teacher guidance for the mindful use of embedded technology to support and enhance student learning? Includes an electronic format for the text and supplemental materials? 	N/A
	Overall Rating for Technology (Refer to Rubric, NA-NF-L-M-H)	N/A

Strengths
<p>The 1619 Project is The New York Times Magazine’s award-winning reframing of American history that placed slavery and its continuing legacy at the center of our national narrative. The project, which was initially launched in August of 2019, offered a revealing new origin story for the United States, one that helped explain not only the persistence of anti-Black racism and inequality in American life today, but also the roots of so much of what makes the country unique. Pulitzer Prize–winning journalist Nikole Hannah-Jones and Newbery honor–winning author Renée Watson</p>



Victor Central School District Textbook Evaluation Rubric

"A stunning work, providing a glimpse into the history of the Black experience before and after the slave trade; the poetic language and breathtaking artwork will have a lasting effect on readers." —Claire Moore, Manhattan Beach Lib., CA

"A gift to Black Americans and everyone else who reads it." —Kirkus Reviews, starred review

An Instant #1 New York Times Bestseller

An NPR Best Book of 2021

A TIME Magazine Best Children's Book of 2021

A Barnes & Noble Book of the Year finalist

A Barnes & Noble Best Picture Book of 2021

A Publishers Weekly Best Book of 2021

...and more!

Areas of Concerns

None at this time

Recommendation to Board of Education

Enthusiastically recommended to the BOE from the Office of Instruction Team and Textbook recommendation committee.

Principal's Signature: _____

Director's Signature: _____

Assistant Superintendent for Instruction's Signature: _____

BOE Approval Granted on: _____



Victor Central School District Textbook Evaluation Rubric

Directions for use of Evaluation Rubric:

- A team of educators reviewing textbook(s) will complete applicable sections of the form. Please note, reviewers do not need to answer every question; however, responses should support the rating of the applicable section.
- Should the team need support or have questions, they should reach out to their respective director.
- Completed evaluations should be sent to the building administrator and then appropriate director for review and signature.
- The Office of Instruction will schedule the BOE presentation; a member of the textbook review team and/or a member of the Office of Instruction may be invited to present a summary of the recommendations.
- Upon approval or denial of textbook adoption, textbook reviewers will be notified in writing and if applicable, the purchasing process may begin.
- Keep in mind that the entire request process may take 2-3 months to complete.

Text Name:	<u>Freedom Braids</u> by Monique Duncan and Oboh Moses				
Subject Area	Humanities	Grade Level(s)/Department	Grade 5	Date	10-23-2024
Name(s) of Reviewer(s)	Lauren Less, Jamie Condon, Maggie Elliott			Publisher & Copyright Date	Lantana Publishing (2024)
Number of copies Requested	17			Price/copy	\$17.97 (hardcover)

Rubric for answering questions about overarching considerations:

Not Found (NF): The materials do not support this element.

Low (L): The materials contain limited support for this element, but the support is not embedded or consistently present.

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High (H): The materials contain embedded support for this element so that it is consistently present.

Victor Central School District Textbook Evaluation Rubric

Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Student-Centered Learning	<ul style="list-style-type: none"> • Draw upon students' personal experiences and background knowledge to facilitate learning? • Encourage teachers to draw on multiple resources such as objects, drawings, and graphs to facilitate learning? • Empower student voice, discourse and communication? • Assist students in building connections between conceptual understanding and knowledge and/or procedural skills? • Provide opportunities to integrate content areas? • Offer opportunities that address real world contexts and problem solving as an integral part of the program? • Help students clearly see how ideas build upon, or connect with, other ideas both within and across grades? • Provide opportunities for students to think independently and creatively? 	<p><i>Freedom Braids</i> is a picture book of love, liberation, and legacy inspired by the true story of enslaved African women in Colombia braiding maps in each others' hair to get to freedom. Hidden in each elaborate braid pattern was a secret—a message signaling their intent to flee and a map to guide them in their escape, and sometimes even seeds were tucked into braids to be planted on free soil. This text was specifically chosen for students to engage with in a “Picture Book Study approach” to build background knowledge on enslavement in the Western Hemisphere. This brand new picture book portrays one of the many clever escape plans towards freedom and survival.</p>
	Overall Rating for Student-Centered Learning (Refer to Rubric, NA-NF-L-M-H)	High
Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Equity and Access	<ul style="list-style-type: none"> • Suggest accommodations and modifications for English Language Learners that will support their regular and active participation? • Suggest accommodations and modifications for Special Education Students that will support their regular and active participation? • Provide opportunities for teachers to use a variety of grouping strategies (individual and collective)? 	<p>This text presents diverse perspectives and cultural experiences, and was purposely chosen to align with the CRS framework, as well as with the unit's essential understandings:</p> <p>~ European exploration of the Western Hemisphere had a profound impact on human history, for better and worse.</p>

Victor Central School District Textbook Evaluation Rubric

	<ul style="list-style-type: none"> • Provide opportunities for differentiation (supports and extensions)? • Provide accessible features that would accommodate a range of learners' needs (electronic text to speech; translated editions, audio formats, hard copy resources for home use, etc...)? • Ensure multiple perspectives are presented? • Promote inclusion and equity? See CRS Framework. 	<p>~ Each person has their own unique perspective of a situation because of their culture, lived experiences, and identity. Readers consider point of view/perspective every time they read a text.</p> <p>This picture book will be used in small groups of 2-3 students reading together; some groupings may need teacher guidance, teacher read-aloud, or audio support.</p>
	Overall Rating for Equity and Access (<i>Refer to Rubric, NA-NF-L-M-H</i>)	High
Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Learning and Assessment	<ul style="list-style-type: none"> • Align to the current NYS Standards or identified course standards and district curriculum? • Describe the intended learning for all lessons and activities? • Provide guidance in giving meaningful feedback for student learning? • Provide assessments that will show evidence of student learning, including both summative and formative assessments? • Provide strategies and student work examples for teachers to identify student errors and misconceptions? • Encourage students to monitor their own progress and promote reflection? 	<p>This text aligns with the following NYS Standards:</p> <p>Social Studies Framework - 5.3 EUROPEAN EXPLORATION AND ITS EFFECTS: Various European powers explored and eventually colonized the Western Hemisphere. This had a profound effect on Native Americans and led to the transatlantic slave trade.</p> <p>Next Gen Reading Standards - 5R2: Determine a theme or central idea and explain how it is supported by key details 5R6: In literary texts, explain how a narrator's or speaker's point of view influences how events are described. 5R9: Make connections to other texts, ideas, cultural perspectives, eras and personal experiences.</p> <p>Throughout the picture book study, students will engage in the following questions (via written responses and whole group discussion):</p> <ul style="list-style-type: none"> • How might the author be using images to convey a message? • How might the story's title hint at the central idea/theme? • How did you use the new knowledge from the articles you read to support the reading of the picture book?

Victor Central School District Textbook Evaluation Rubric


		<ul style="list-style-type: none"> Whose perspective was shown throughout the story? Whose was left out? Why did the author choose this approach? How would it be different if another perspective was taken? How did the images align with/support the story? How did the author use word choice to support their central idea? What common themes and/or central ideas were presented in all of the books?
	Overall Rating for Learning and Assessment (Refer to Rubric, NA-NF-L-M-H)	High
Overarching Considerations	Questions to Consider: To what extent do the tasks/materials...	Comments
Technology	<ul style="list-style-type: none"> Integrate technology such as interactive tools, virtual manipulatives/objects in ways that engage students? Include or reference technology that provides opportunities for teachers and/or students to communicate with each other? Include opportunities to assess student learning using technology? Include teacher guidance for the mindful use of embedded technology to support and enhance student learning? Includes an electronic format for the text and supplemental materials? 	N/A
	Overall Rating for Technology (Refer to Rubric, NA-NF-L-M-H)	N/A

Strengths
<p>This text is brand new (September 2024) and portrays the preservation of African traditions through the enslavement period, as well as an uncommonly known escape plan towards freedom. This story is set in Columbia which aligns with the humanities unit about European exploration and enslavement in the Western Hemisphere, showing a different geographical location than most other books about enslavement set in North America.</p> <p>"A poignant tale of courage and resistance and of long-standing cultural traditions."—<i>Kirkus Reviews</i></p>



Victor Central School District Textbook Evaluation Rubric

Areas of Concerns
None at this time
Recommendation to Board of Education
Enthusiastically recommended to the BOE from the Office of Instruction Team and Textbook recommendation committee.

Principal's Signature: _____ 

Director's Signature: _____ 

Assistant Superintendent for Instruction's Signature: _____ 

BOE Approval Granted on: _____

ONE YEAR AGREEMENT
BETWEEN
VICTOR CENTRAL SCHOOL DISTRICT
AND
PITTSFORD CENTRAL SCHOOL DISTRICT
CONCERNING NORDIC SKIING BOYS/GIRLS INTERSCHOLASTIC TEAM

SERVICES

This Agreement is effective November 1st, 2024 by and between the Victor Central School District (Victor herein), a school district within the State of New York, and the Pittsford Central School District (Pittsford herein), a school district within the State of New York.

RECITALS

Pittsford maintains a high school Mod/JV/Varsity Boys/Girls' Nordic Skiing team which participates in high school interscholastic competition. Victor does not. Victor desires to field a Victor Mod/JV/Varsity Boys/Girls' Nordic Skiing team and to have Pittsford provide the coaching and all facilities and services for the Victor team. This would be accomplished through an Intermunicipal agreement pursuant to General Municipal Law Article 5-G (Sections 119-m *et seq.*). Pittsford is agreeable to providing this service to Victor for the one-year period of school year 2024-2025.

AGREEMENT

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

1. **Term of the Agreement.** This Agreement shall be effective for a one-year period consisting of school year 2024-2025, which school year begins July 1, 2024 and ends June 30, 2025. This Agreement shall remain in effect for that term except upon ninety (90) days' prior written notice to terminate the Agreement by either party to the other by regular U.S. mail or email or facsimile. Upon termination of this Agreement, regardless of which party initiated the termination, and regardless of the reason for the termination, Pittsford shall have no further responsibility to Victor, or any Victor student, with respect to the provision of Boys/Girls' Mod/JV/Varsity Nordic Skiing Team opportunities or activities. The ceasing of any responsibility for such service by Pittsford shall take effect immediately upon termination of this Agreement. Victor shall have no obligation to make any payment to Pittsford with respect to any period of time after the termination of this Agreement irrespective of the reason for the termination.
2. **Boys/Girls' Mod/JV/Varsity Nordic Skiing Team Services.** During the term of this Agreement, Pittsford shall provide all reasonably necessary services and facilities for the Victor Boys/Girls' Mod/JV/Varsity Nordic Skiing team to include required coaches and/or advisors and required resources, including places for practices and meets and including making payment for any referee's fee or portion of referee's fee attributable to the participation of the Victor team in any event or competition. Pittsford shall use its best efforts to obtain any and all approvals for the Victor team, including approval for participation in any league, conference, tournament, play-off, etc. The foregoing shall not be deemed a representation or warranty by Pittsford that any such approvals shall be granted.

3. **Compensation/Sharing of Expense.** It is expressly understood that a *maximum of 4-6 Victor* students will participate on the team and that the additional cost to Pittsford is negligible. Therefore, there will be no charge imposed on Victor by this Agreement. Victor shall present to Pittsford a certificate of insurance.

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

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

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

7. **Indemnification and Hold Harmless Agreement.** In consideration of the services to be rendered and the facilities and resources to be provided by Pittsford, Victor does hereby agree to indemnify and hold Pittsford, its officers, agents and employees harmless from any and all claims or liability, including the cost of defense arising out of or in any way attributable to the activities of the Victor Boys/Girls’ Mod/JV/Varsity Nordic Skiing team under this agreement.

8. **Communication between Districts.** All communication related to scheduling, transportation, and other essential Program details will be directed to participants, their families, and the Victor Athletic Director.

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

Victor Central School District	Pittsford Central School District
<i>Timothy Terranova</i> 2024-10-25	<i>Michael Pero</i> 2024-10-25
Timothy Terranova Superintendent	Michael Pero Superintendent
<i>Duane J Weimer</i> 2024-10-25	<i>Patrick Irving</i> 2024-10-25
Duane J Weimer Athletic Director	Patrick Irving Director of Athletics

VICTOR CENTRAL SCHOOL DISTRICT

BASIC FINANCIAL STATEMENTS

For Year Ended June 30, 2024



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
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AND CPAS

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Victor Central School District, New York, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Victor Central School District, New York, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2024 on our consideration of Victor Central School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Victor Central School District's internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 7, 2024

Victor Central School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2024

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2024. This section is a summary of the School District's financial activities based on currently known facts, decisions, and/or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's financial statements, which immediately follow this section.

Financial Highlights

At the close of the fiscal year, the total assets plus deferred outflows (what the district owns) exceeded its total liabilities plus deferred inflows (what the district owes) by \$48,248,050 (net position) an increase of \$7,203,085 from the prior year.

General revenues which include, Property Taxes, Non Property Taxes, State and Federal Aid, Investment Earnings, Compensation for Loss, and Miscellaneous revenues accounted for \$103,310,416 or 94% of all revenues. Program specific revenues in the form of Charges for Services and Operating Grants and Contributions, accounted for \$6,196,848 or 6% of total revenues.

As of the close of the fiscal year, the School District's governmental funds reported combined fund balances of \$40,215,421, an increase of \$6,613,344 in comparison with the prior year.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

Notes to the Financial Statements

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

Government-Wide Statements

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

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

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

Financial Analysis of the School District as a Whole

Net Position

The District's combined net position was more on June 30, 2024, than the year before, increasing to \$48,248,050 as shown in the table below:

	<u>Governmental Activities</u>		<u>Total Variance</u>
<u>ASSETS:</u>	<u>2024</u>	<u>2023</u>	
Current and Other Assets	\$ 49,590,572	\$ 41,241,432	\$ 8,349,140
Capital Assets	121,426,214	121,708,391	(282,177)
Total Assets	\$ 171,016,786	\$ 162,949,823	\$ 8,066,963
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred Outflows of Resources	\$ 28,675,757	\$ 34,444,759	\$ (5,769,002)
<u>LIABILITIES:</u>			
Long-Term Debt Obligations	\$ 113,665,041	\$ 119,317,933	\$ (5,652,892)
Other Liabilities	9,643,453	7,901,104	1,742,349
Total Liabilities	\$ 123,308,494	\$ 127,219,037	\$ (3,910,543)
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred Inflows of Resources	\$ 28,135,999	\$ 29,130,581	\$ (994,582)
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 66,859,299	\$ 64,708,138	\$ 2,151,161
<u>Restricted For,</u>			
Capital Reserve	28,628,305	19,002,212	9,626,093
Other Purposes	9,287,719	8,738,877	548,842
Unrestricted	(56,527,273)	(51,404,262)	(5,123,011)
Total Net Position	\$ 48,248,050	\$ 41,044,965	\$ 7,203,085

Key Variances

- Current and Other Assets increased \$8,349,140 due to increases in cash and cash equivalents from positive financial results
- Deferred Outflows of Resources decreased \$5,769,002 as a result of changes to the differences between project and actual earnings on pension plan investments and changes in assumptions for the TRS pension system and the Other Post Employment Benefits actuary calculation.
- Long-Term Debt Obligations decreased \$5,652,892 as a result of repayment of long-term obligations totaling \$4,680,055 and the Net Pension Liability decreasing 2,507,528.
- Capital Reserves increased \$9,626,093 as a result of the Board approving the funding of the reserves from year end surplus.
- Unrestricted Fund Balance decreased \$5,123,011 as a result of the impact of the Net Pension Obligation and Other Post Employment Benefit obligations.

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

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

There are two restricted net asset balances: Capital Reserve and Other Purposes. The remaining balance of unrestricted net position is a deficit balance of \$56,527,273.

Changes in Net Position

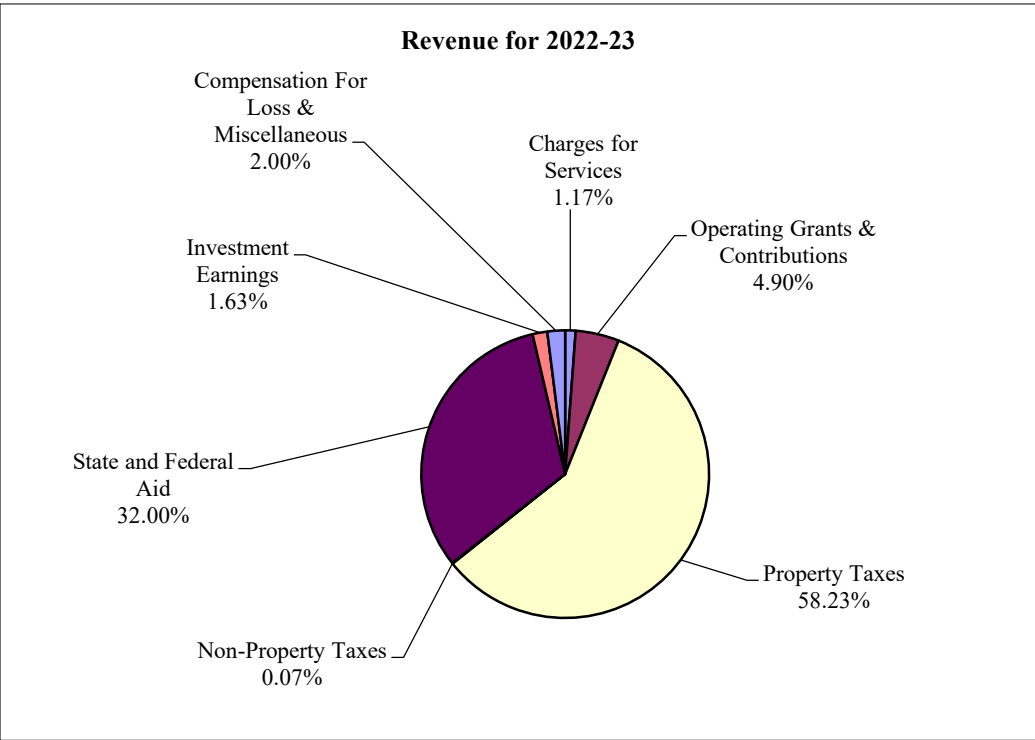
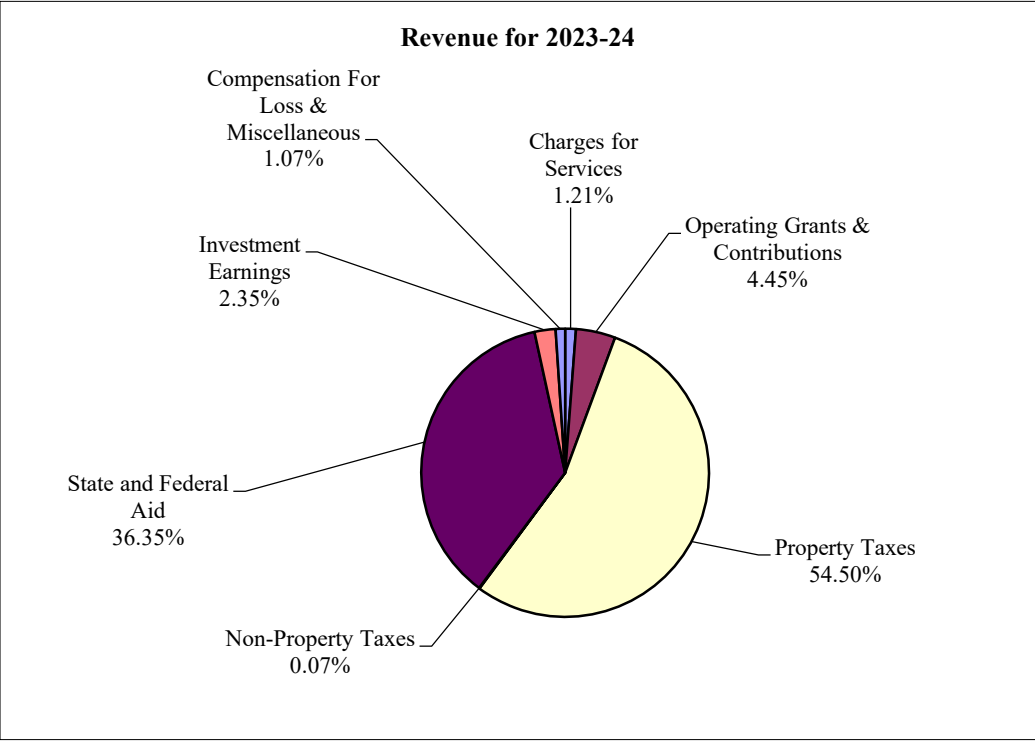
The District's total revenue increased 9% to \$109,507,264 State and federal aid, 36% and property taxes, 55% accounted for most of the District's revenue. The remaining 9% of the revenue comes from operating grants, charges for services, non-property taxes, investment earnings, compensation for loss, and miscellaneous revenues.

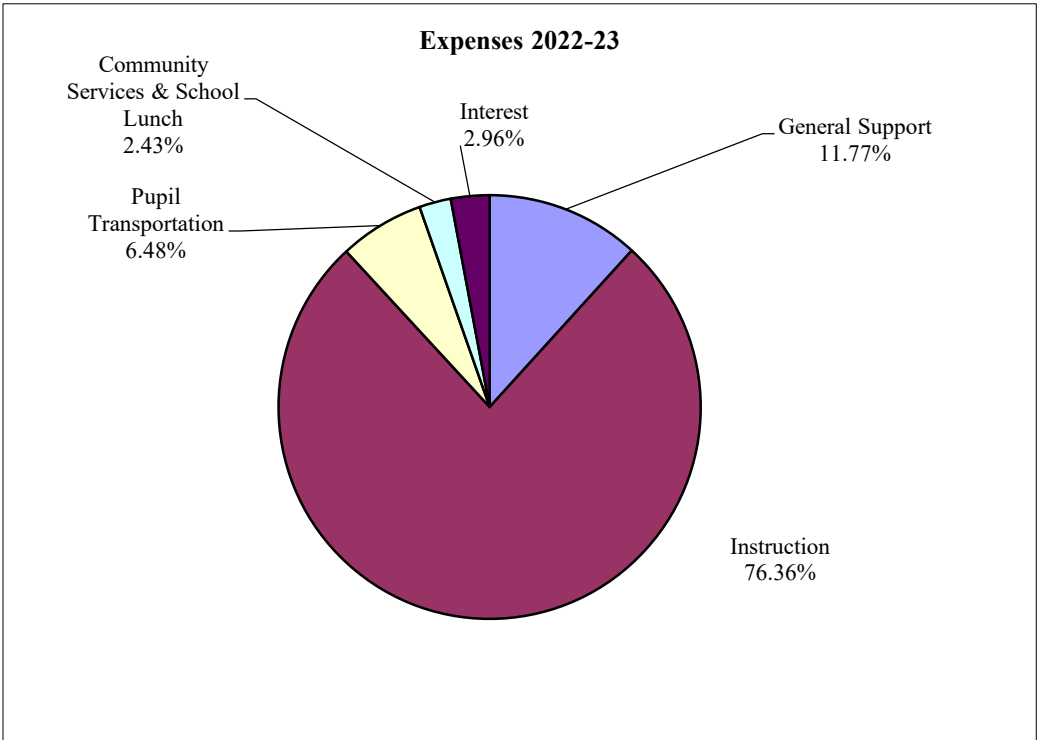
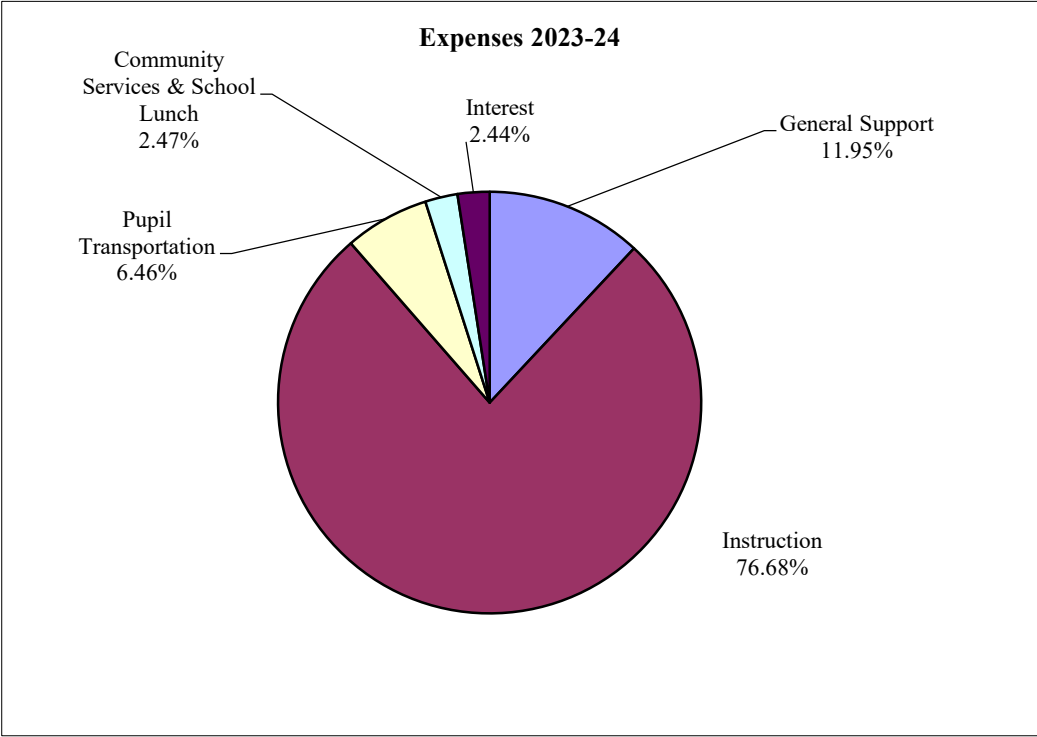
The total cost of all the programs and services increased 13% to \$102,304,179. The District's expenses are predominately related to education and caring for the students (Instruction), 77%. General support, which included expenses associated with the operation, maintenance, and administration of the District accounted for 12% of the total costs. See table below:

	<u>Governmental Activities</u>		<u>Total</u>
	<u>2024</u>	<u>2023</u>	<u>Variance</u>
<u>REVENUES:</u>			
<u>Program -</u>			
Charges for Service	\$ 1,325,585	\$ 1,174,886	\$ 150,699
Operating Grants & Contributions	4,871,263	4,905,496	(34,233)
Total Program	\$ 6,196,848	\$ 6,080,382	\$ 116,466
<u>General -</u>			
Property Taxes	\$ 59,682,431	\$ 58,265,404	\$ 1,417,027
Non Property Taxes	75,938	73,000	2,938
State and Federal Aid	39,806,831	32,015,385	7,791,446
Investment Earnings	2,572,896	1,628,804	944,092
Compensation for Loss	24,953	237,253	(212,300)
Miscellaneous	1,147,367	1,760,623	(613,256)
Total General	\$ 103,310,416	\$ 93,980,469	\$ 9,329,947
TOTAL REVENUES	\$ 109,507,264	\$ 100,060,851	\$ 9,446,413
<u>EXPENSES:</u>			
General Support	\$ 12,221,602	\$ 10,688,252	\$ 1,533,350
Instruction	78,446,041	69,360,526	9,085,515
Pupil Transportation	6,611,841	5,886,692	725,149
Community Services	59,882	56,394	3,488
School Lunch	2,471,910	2,151,826	320,084
Interest	2,492,903	2,687,852	(194,949)
TOTAL EXPENSES	\$ 102,304,179	\$ 90,831,542	\$ 11,472,637
CHANGE IN NET POSITION	\$ 7,203,085	\$ 9,229,309	
NET POSITION, BEGINNING OF YEAR	41,044,965	31,815,656	
NET POSITION, END OF YEAR	\$ 48,248,050	\$ 41,044,965	

Key Variances

- State and Federal Aid increased \$7,791,446 as a result of the formula aid changes.
- Instruction increased \$9,085,515 as a result of additional program related expenditures to support Teaching, Programs for Children with Handicapping Conditions, Instructional Media, and Pupil Services.





Financial Analysis of the School District's Funds

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported combined fund balances of \$40,215,421 which is more than last year's ending fund balance of \$33,602,077.

The General Fund is the chief operating fund of the District. At the end of the current year, the total fund balance of the General Fund was \$39,501,439. Fund balance for the General Fund increased by \$9,112,203 compared with the prior year. See table below:

<u>General Fund Balances:</u>	<u>2024</u>	<u>2023</u>	<u>Total Variance</u>
Nonspendable	\$ -	\$ 78,162	\$ (78,162)
Restricted	34,942,003	24,998,105	9,943,898
Assigned	430,439	1,355,994	(925,555)
Unassigned	4,128,997	3,956,975	172,022
Total General Fund Balances	<u>\$ 39,501,439</u>	<u>\$ 30,389,236</u>	<u>\$ 9,112,203</u>

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget was \$1,355,994. This change is attributable to \$1,355,994 of carryover encumbrances.

Expenditure Items:	Budget Variance Original Vs. Amended	Explanation for Budget Variance
General Support	\$763,458	Reallocated dollars for building maintenance and security
Instructional	\$1,325,660	Reallocate dollars based on the needs of the student
Employee Benefits	(\$2,422,193)	Reallocated benefits to instructional programs, maintenance and security needs.

Revenue Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
Use of Money and Property	\$2,245,833	Earnings on investments due to rate increases and the districts investment program.
State Sources	\$1,150,280	Formula and expenditure driven aids came in higher than anticipated.
Expenditure Items:	Budget Variance Amended Vs. Actual	Explanation for Budget Variance
General Support	\$751,443	Unfilled positions, and stabilization in the energy rates.
Instructional	\$2,798,593	Unfilled positions, and utilization of in district service vs. utilization of BOCES.
Employee Benefits	\$1,916,840	The actual benefit increase was not as great as anticipated.

Capital Asset and Debt Administration

Capital Assets

By the end of the 2024 fiscal year, the District had invested \$118,192,070 in a broad range of capital assets, including land, buildings and improvements, and machinery and equipment. The change in capital assets, net of accumulated depreciation, is reflected below:

	<u>2024</u>	<u>2023</u>
<u>Capital Assets:</u>		
Land	\$ 767,156	\$ 767,156
Work in Progress	-	28,345,436
Buildings and Improvements	113,080,690	86,675,480
Machinery and Equipment	4,344,224	3,054,799
Total Capital Assets	<u>\$ 118,192,070</u>	<u>\$ 118,842,871</u>
<u>Lease Assets:</u>		
Equipment	\$ 3,234,144	\$ 2,865,520
Total Lease Assets	<u>\$ 3,234,144</u>	<u>\$ 2,865,520</u>

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

Long-Term Debt

At year end, the District had \$113,665,041 in general obligation bonds and other long-term debt outstanding as follows:

<u>Type</u>	<u>2024</u>	<u>2023</u>
Serial Bonds	\$ 42,450,000	\$ 46,505,000
Unamortized Bond Premium	4,756,615	5,049,698
Lease Liability	197,043	213,676
Energy Performance Contract	2,778,952	3,009,659
Net Pension Liability	6,361,515	8,869,043
OPEB	52,625,256	51,507,503
Retainage	-	57,414
Compensated Absences	4,495,660	4,105,940
Total Long-Term Obligations	<u>\$ 113,665,041</u>	<u>\$ 119,317,933</u>

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

Factors Bearing on the District's Future

The endeavor included in the New York State budget to conduct a comprehensive study of the foundation aid education funding formula is also being monitored by the district. It is unknown at this time what impact a change in the formula will have on the district if in fact a change is made at the conclusion of the study. Current foundation aid is not keeping up with the rate of inflation. The 2024-25 state aid budget included an adjustment to the foundation aid formula that resulted in a loss of funding to the district.

Further, the initiative by the New York State Governor to transition away from the purchase of gas and diesel buses to zero emission electric buses poses a significant budgetary challenge to the district. Under the current law, by 2027, all new school buses sold in the state must be zero emission electric buses, and all school buses on the road must be zero emission electric buses by 2035. This is budgetarily challenging due to a full infrastructure overhaul of the district's bus garage that would be needed to support the necessary electrical capacity necessary to charge the electric buses and the cost of an electric bus is three to four times more than the cost of the gas buses the district currently purchases. The district does not qualify for any of the grant opportunities offered for the transition. At this time, the district has other priorities to focus and maximize its financial resources on, such as items that directly impact students, programs, and staff, especially during the current market challenges.

Contacting the School District's Financial Management

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

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

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Net Position

June 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 44,273,414
Accounts receivable	5,271,433
Inventories	45,725
Capital Assets:	
Land	767,156
Other capital assets (net of depreciation)	120,659,058
TOTAL ASSETS	<u>\$ 171,016,786</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>\$ 28,675,757</u>
 LIABILITIES	
Accounts payable	\$ 1,116,146
Accrued liabilities	1,091,952
Unearned revenues	206,157
Due to other governments	5,894
Due to teachers' retirement system	3,851,513
Due to employees' retirement system	374,440
Bond anticipation notes payable	2,737,769
Other Liabilities	259,582
Long-Term Obligations:	
Due in one year	4,947,860
Due in more than one year	108,717,181
TOTAL LIABILITIES	<u>\$ 123,308,494</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>\$ 28,135,999</u>
 NET POSITION	
Net investment in capital assets	\$ 66,859,299
Restricted For:	
Capital reserves	28,628,305
Other purposes	9,287,719
Unrestricted	(56,527,273)
TOTAL NET POSITION	<u><u>\$ 48,248,050</u></u>

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Activities

For The Year Ended June 30, 2024

		Program Revenues		Net (Expense)
				Revenue and
				Changes in
				Net Position
		Operating		
		Charges for	Grants and	
<u>Functions/Programs</u>	<u>Expenses</u>	<u>Services</u>	<u>Contributions</u>	<u>Governmental</u>
<u>Primary Government -</u>				<u>Activities</u>
General support	\$ 12,221,602	\$ -	\$ -	\$ (12,221,602)
Instruction	78,446,041	311,675	3,888,289	(74,246,077)
Pupil transportation	6,611,841	-	-	(6,611,841)
Community services	59,882	-	-	(59,882)
School lunch	2,471,910	1,013,910	982,974	(475,026)
Interest	2,492,903	-	-	(2,492,903)
Total Primary Government	\$ 102,304,179	\$ 1,325,585	\$ 4,871,263	\$ (96,107,331)
General Revenues:				
Property taxes				\$ 59,682,431
Non property taxes				75,938
State and federal aid				39,806,831
Investment earnings				2,572,896
Compensation for loss				24,953
Miscellaneous				1,147,367
Total General Revenues				\$ 103,310,416
Changes in Net Position				\$ 7,203,085
Net Position, Beginning of Year				41,044,965
Net Position, End of Year				\$ 48,248,050

(See accompanying notes to financial statements)

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Balance Sheet

Governmental Funds

June 30, 2024

	General Fund	Special Aid Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 40,429,484	\$ 138,708	\$ 7,416	\$ 3,697,806	\$ 44,273,414
Receivables	4,045,046	1,172,184	-	54,203	5,271,433
Inventories	-	-	-	45,725	45,725
Due from other funds	1,518,473	97,461	-	68,851	1,684,785
TOTAL ASSETS	\$ 45,993,003	\$ 1,408,353	\$ 7,416	\$ 3,866,585	\$ 51,275,357
LIABILITIES AND FUND BALANCES					
Liabilities -					
Accounts payable	\$ 1,107,822	\$ 1,150	\$ -	\$ 7,174	\$ 1,116,146
Accrued liabilities	805,870	1,441	-	16,339	823,650
Notes payable - bond anticipation notes	-	-	2,737,769	-	2,737,769
Due to other funds	63,807	1,378,743	217,988	24,247	1,684,785
Due to other governments	-	4,844	-	1,050	5,894
Due to TRS	3,851,513	-	-	-	3,851,513
Due to ERS	374,440	-	-	-	374,440
Other liabilities	259,582	-	-	-	259,582
Unearned revenue	28,530	22,175	-	155,452	206,157
TOTAL LIABILITIES	\$ 6,491,564	\$ 1,408,353	\$ 2,955,757	\$ 204,262	\$ 11,059,936
Fund Balances -					
Nonspendable	\$ -	\$ -	\$ -	\$ 45,725	\$ 45,725
Restricted	34,942,003	-	-	2,974,021	37,916,024
Assigned	430,439	-	-	642,577	1,073,016
Unassigned	4,128,997	-	(2,948,341)	-	1,180,656
TOTAL FUND BALANCE	\$ 39,501,439	\$ -	\$ (2,948,341)	\$ 3,662,323	\$ 40,215,421
TOTAL LIABILITIES AND FUND BALANCES	\$ 45,993,003	\$ 1,408,353	\$ 7,416	\$ 3,866,585	

Amounts reported for governmental activities in the

Statement of Net Position are different because:

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

121,426,214

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

(268,302)

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

Serial bonds payable	(42,450,000)
Leases	(197,043)
OPEB	(52,625,256)
Compensated absences	(4,495,660)
Unamortized bond premiums	(4,756,615)
Energy performance contract	(2,778,952)
Deferred outflow - pension	17,510,309
Deferred outflow - OPEB	11,165,448
Net pension liability	(6,361,515)
Deferred inflow - advanced refunding	(1,435,964)
Deferred inflow - pension	(3,545,717)
Deferred inflow - OPEB	(23,154,318)

Net Position of Governmental Activities

\$ 48,248,050

(See accompanying notes to financial statements)

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Year Ended June 30, 2024

	General Fund	Special Aid Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Real property taxes and tax items	\$ 59,682,431	\$ -	\$ -	\$ -	\$ 59,682,431
Non-property taxes	75,938	-	-	-	75,938
Charges for services	317,088	-	-	-	317,088
Use of money and property	2,370,833	-	-	202,063	2,572,896
Sale of property and compensation for loss	24,953	-	-	-	24,953
Miscellaneous	877,148	-	-	2,796	879,944
Interfund revenues	20,129	-	-	-	20,129
State sources	39,725,811	1,731,864	-	26,885	41,484,560
Federal sources	81,020	2,156,425	-	956,089	3,193,534
Sales	-	-	-	1,013,910	1,013,910
TOTAL REVENUES	\$ 103,175,351	\$ 3,888,289	\$ -	\$ 2,201,743	\$ 109,265,383
EXPENDITURES					
General support	\$ 9,927,966	\$ 19,143	\$ -	\$ -	\$ 9,947,109
Instruction	49,590,895	3,514,620	-	-	53,105,515
Pupil transportation	4,103,930	85,543	2,041,036	-	6,230,509
Community services	37,973	-	-	-	37,973
Employee benefits	22,531,570	391,779	-	331,181	23,254,530
Debt service - principal	4,968,585	-	-	-	4,968,585
Debt service - interest	2,779,433	-	-	-	2,779,433
Cost of sales	-	-	-	1,114,746	1,114,746
Other expenses	-	-	-	830,311	830,311
Capital outlay	-	-	1,057,540	-	1,057,540
TOTAL EXPENDITURES	\$ 93,940,352	\$ 4,011,085	\$ 3,098,576	\$ 2,276,238	\$ 103,326,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	\$ 9,234,999	\$ (122,796)	\$ (3,098,576)	\$ (74,495)	\$ 5,939,132
OTHER FINANCING SOURCES (USES)					
Transfers - in	\$ -	\$ 122,796	\$ -	\$ 26,495	\$ 149,291
Transfers - out	(122,796)	-	(26,495)	-	(149,291)
Proceeds from obligations	-	-	84,632	-	84,632
BAN's redeemed from appropriations	-	-	581,613	-	581,613
Premium on obligations issued	-	-	-	7,967	7,967
TOTAL OTHER FINANCING SOURCES (USES)	\$ (122,796)	\$ 122,796	\$ 639,750	\$ 34,462	\$ 674,212
NET CHANGE IN FUND BALANCE	\$ 9,112,203	\$ -	\$ (2,458,826)	\$ (40,033)	\$ 6,613,344
FUND BALANCE, BEGINNING OF YEAR	30,389,236	-	(489,515)	3,702,356	33,602,077
FUND BALANCE, END OF YEAR	\$ 39,501,439	\$ -	\$ (2,948,341)	\$ 3,662,323	\$ 40,215,421

(See accompanying notes to financial statements)

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to Statement of Activities
For The Year Ended June 30, 2024

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS

\$ 6,613,344

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

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

Additions to Assets, Net	\$ 4,207,435	
Depreciation and Amortization	<u>(4,489,612)</u>	(282,177)

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

Debt Repayments	\$ 4,968,585	
Leases	(84,632)	
Proceeds from BAN Redemption	(581,613)	
Unamortized Bond Premium	<u>293,083</u>	4,595,423

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (6,553)

The Retainage liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds. 57,414

The net OPEB liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds. (635,406)

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

Teachers' Retirement System	(2,111,901)
Employees' Retirement System	(876,666)

Portion of deferred (inflow) / outflow recognized in long term debt 239,327

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

Compensated Absences	<u>(389,720)</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 7,203,085

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Statement of Fiduciary Net Position

June 30, 2024

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 137,782
TOTAL ASSETS	\$ 137,782
LIABILITIES	
Due to other governments	\$ 315
TOTAL LIABILITIES	\$ 315
NET POSITION	
Restricted for individuals, organizations and other governments	\$ 137,467
TOTAL NET POSITION	\$ 137,467

Statement of Changes in Fiduciary Net Position

For The Year Ended June 30, 2024

	Custodial Funds
ADDITIONS	
Taxes	\$ 839,633
Student activity	242,828
TOTAL ADDITIONS	\$ 1,082,461
DEDUCTIONS	
Student activity	\$ 258,716
Taxes	839,633
TOTAL DEDUCTIONS	\$ 1,098,349
CHANGE IN NET POSITION	\$ (15,888)
NET POSITION, BEGINNING OF YEAR	153,355
NET POSITION, END OF YEAR	\$ 137,467

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK

Notes To The Basic Financial Statements

June 30, 2024

I. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

1. Extraclassroom Activity Funds

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

(I.) (Continued)

B. Joint Venture

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

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

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

During the year, the District was billed \$9,717,678 for BOCES administrative and program costs.

The District's share of BOCES aid amounted to \$3,244,175.

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

C. Basis of Presentation

1. Districtwide Statements

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

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

(I.) (Continued)

2. **Fund Statements**

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

The District reports the following governmental funds:

a. **Major Governmental Funds**

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

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

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

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

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

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

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

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

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

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

(I.) (Continued)

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

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

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

E. Property Taxes

Real property taxes are levied annually by the Board of Education no later than September 1, and become a lien on August 10, 2023. Taxes are collected during the period September 1 to October 31, 2023.

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

F. Restricted Resources

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

G. Interfund Transactions

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

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

(I.) (Continued)

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

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

H. Estimates

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

I. Cash and Cash Equivalents

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

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

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

J. Receivables

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

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

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

K. Inventory and Prepaid Items

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

(I.) (Continued)

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

L. Capital Assets

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

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

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

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

M. Right To Use Assets

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

N. Unearned Revenue

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

O. Deferred Outflows and Inflows of Resources

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

(I.) (Continued)

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

P. Vested Employee Benefits

1. Compensated Absences

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

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

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

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

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

Q. Other Benefits

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

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

R. Short-Term Debt

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

(I.) (Continued)

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

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

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

T. **Equity Classifications**

1. **District-Wide Statements**

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

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

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

	<u>Total</u>
Workers' Compensation	\$ 543,350
Unemployment Costs	392,780
Retirement Contribution - ERS	1,169,376
Retirement Contribution - TRS	1,712,950
Tax Certiorari	549,855
Debt	2,974,021
Liability	860,467
Employee Benefit Accrued Liability	1,084,920
Total Net Position - Restricted for Other Purposes	<u>\$ 9,287,719</u>

- c. **Unrestricted Net Position** - reports the balance of net position that does not meet the definition of the above two classifications. The reported deficit of \$56,527,273 at year end is the result of full implementation of GASB #75 regarding retiree health obligations.

(I.) (Continued)

2. **Fund Statements**

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

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

	<u>Total</u>
Inventory in School Lunch	\$ 45,725
Total Nonspendable Fund Balance	<u>\$ 45,725</u>

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

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

<u>Name of Reserve</u>	<u>Maximum Funding</u>	<u>Total Funding Provided</u>	<u>Total Year to Date Balance</u>
2021 Technology Reserve	\$ 750,000	\$ 250,000	\$ 272,868
2021 Capital Reserve	\$ 10,000,000	\$ 9,890,196	\$ 9,752,445
2022 Capital Bus Reserve	\$ 6,000,000	\$ 10,000	\$ 10,876
2022 Capital Reserve	\$ 10,000,000	\$ 8,759,141	\$ 9,887,486
Capital Reserve Fund 2024	\$ 20,000,000	\$ 8,704,630	\$ 8,704,630

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

(I.) (Continued)

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

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

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

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

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

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

(I.) (Continued)

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

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

Restricted fund balances include the following:

	<u>Total</u>
<u>General Fund -</u>	
Workers' Compensation	\$ 543,350
Unemployment Costs	392,780
Retirement Contribution - ERS	1,169,376
Retirement Contribution - TRS	1,712,950
Tax Certiorari	549,855
Liability	860,467
Capital Reserves	28,628,305
Employee Benefit Accrued Liability	1,084,920
<u>Debt Service Fund -</u>	
Debt Service	2,974,021
Total Restricted Fund Balance	<u>\$ 37,916,024</u>

c. **Committed** - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school districts highest level of decision making authority, i.e., the Board of Education. The District has no committed fund balances as of June 30, 2024.

(I.) (Continued)

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

Management has determined significant encumbrances for the General Fund to be \$121,600 and Capital Projects Fund to be \$7,100.

General Fund -

Central Services	\$	141,265
Teaching	\$	177,008

Assigned fund balances include the following:

	<u>Total</u>
General Fund - Encumbrances	\$ 430,439
School Lunch Fund - Year End Equity	642,577
Total Assigned Fund Balance	<u>\$ 1,073,016</u>

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

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

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

U. **New Accounting Standards**

The District has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2024, the District implemented the following new standards issued by GASB:

GASB has issued Statement No. 99, *Omnibus 2022 (financial guarantees and derivative instruments)*.

(I.) (Continued)

GASB has issued Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*.

V. Future Changes in Accounting Standards

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

GASB has issued Statement No. 102, *Certain risk Disclosures*, which will be effective for fiscal years beginning after June 15, 2024.

GASB has issued Statement No. 103, *Financial Reporting Model Improvements*, which will be effective for fiscal years beginning after June 15, 2025.

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

II. Stewardship, Compliance and Accountability

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

A. Budgets

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

The voters of the District approved the proposed appropriation budget.

Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restriction, if the Board approves them because of a need which exists which was not determined at the time the budget was adopted. During the 2023-24 fiscal year, the budget was amended by \$1,355,994 for carryover encumbrances.

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

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

(II.) (Continued)

B. Encumbrances

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

C. Deficit Fund Balance – Capital Projects Fund

The Capital Projects Fund had a deficit fund balance of \$2,948,341 at June 30, 2024, which is a result of bond anticipation notes which are used as a temporary means of financing capital projects. These proceeds are not recognized as revenue but merely serve to provide cash to meet expenditures. This results in the creation of a fund deficit which will remain until the notes are replaced by permanent financing (i.e., bonds, grants-in-aid, or redemption from current appropriations).

III. Cash and Cash Equivalents

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

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

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

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

Uncollateralized	\$	-
Collateralized with Securities held by the Pledging Financial Institution		7,318,685
Total	\$	<u>7,318,685</u>

Restricted cash represents cash where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year-end includes \$37,916,024 within the governmental funds and \$137,782 in the Fiduciary Fund.

IV. Investment Pool

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

Total investments of the cooperative as of year end are \$38,201,240, which consisted of \$6,272,644 in repurchase agreements, \$26,175,490 in U.S. Treasury Securities, \$748,744 in FDIC insured deposits and \$5,004,362 in collateralized bank deposits, with various interest rates and due dates.

The following amounts are included as unrestricted and restricted cash:

<u>Fund</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>	<u>Type of Investment</u>
General	\$ 35,296,070	\$ 35,296,070	NYCLASS
Debt Service	\$ 2,905,170	\$ 2,905,170	NYCLASS

V. Receivables

Receivables at June 30, 2024 for individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

<u>Description</u>	<u>Governmental Activities</u>			<u>Total</u>
	<u>General Fund</u>	<u>Special Aid Fund</u>	<u>NonMajor Funds</u>	
Accounts Receivable	\$ 47,464	\$ -	\$ 3,932	\$ 51,396
Due From State and Federal	1,209,064	1,172,184	50,271	2,431,519
Due From Other Governments	2,788,518	-	-	2,788,518
Total Receivables	\$ 4,045,046	\$ 1,172,184	\$ 54,203	\$ 5,271,433

District management has deemed the amounts to be fully collectible.

VI. Interfund Receivables, Payables, Revenues and Expenditures

Interfund Receivables, Payables, Revenues and Expenditures at June 30, 2024 were as follows:

	<u>Interfund</u>			
	<u>Receivables</u>	<u>Payables</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 1,518,473	\$ 63,807	\$ -	\$ 122,796
Special Aid Fund	97,461	1,378,743	122,796	-
Capital Fund	-	217,988	-	26,495
Nonmajor Funds	68,851	24,247	26,495	-
Total	\$ 1,684,785	\$ 1,684,785	\$ 149,291	\$ 149,291

(VI.) (Continued)

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

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

VII. Capital Assets and Lease Assets

A. Capital Assets

Capital asset balances and activity were as follows:

Type	Balance 7/1/2023	Additions	Deletions	Balance 6/30/2024
<u>Governmental Activities:</u>				
<u>Capital Assets that are not Depreciated -</u>				
Land	\$ 767,156	\$ -	\$ -	\$ 767,156
Work in progress	28,345,436	1,057,540	29,402,976	-
<i>Total Nondepreciable</i>	<u>\$ 29,112,592</u>	<u>\$ 1,057,540</u>	<u>\$ 29,402,976</u>	<u>\$ 767,156</u>
<u>Capital Assets that are Depreciated -</u>				
Buildings and Improvements	\$ 143,659,881	\$ 29,260,930	\$ -	\$ 172,920,811
Machinery and equipment	14,902,719	2,339,042	1,511,942	15,729,819
<i>Total Depreciated Assets</i>	<u>\$ 158,562,600</u>	<u>\$ 31,599,972</u>	<u>\$ 1,511,942</u>	<u>\$ 188,650,630</u>
<u>Less Accumulated Depreciation -</u>				
Buildings and Improvements	\$ 56,984,401	\$ 2,855,720	\$ -	\$ 59,840,121
Machinery and equipment	11,847,920	1,049,617	1,511,942	11,385,595
<i>Total Accumulated Depreciation</i>	<u>\$ 68,832,321</u>	<u>\$ 3,905,337</u>	<u>\$ 1,511,942</u>	<u>\$ 71,225,716</u>
<i>Total Capital Assets Depreciated, Net of Accumulated Depreciation</i>	<u>\$ 89,730,279</u>	<u>\$ 27,694,635</u>	<u>\$ -</u>	<u>\$ 117,424,914</u>
Total Capital Assets	<u>\$ 118,842,871</u>	<u>\$ 28,752,175</u>	<u>\$ 29,402,976</u>	<u>\$ 118,192,070</u>

B. Lease Assets

A summary of the lease and subscription IT asset activity during the year ended June 30, 2024 is as follows:

Type	Balance 7/1/2023	Additions	Deletions	Balance 6/30/2024
<u>Lease Assets:</u>				
Equipment	\$ 4,333,673	\$ 952,899	\$ 217,134	\$ 5,069,438
<i>Total Lease Assets</i>	<u>\$ 4,333,673</u>	<u>\$ 952,899</u>	<u>\$ 217,134</u>	<u>\$ 5,069,438</u>
<u>Less Accumulated Amortization -</u>				
Equipment	\$ 1,468,153	\$ 584,275	\$ 217,134	\$ 1,835,294
<i>Total Accumulated Amortization</i>	<u>\$ 1,468,153</u>	<u>\$ 584,275</u>	<u>\$ 217,134</u>	<u>\$ 1,835,294</u>
<i>Total Lease Assets, Net</i>	<u>\$ 2,865,520</u>	<u>\$ 368,624</u>	<u>\$ -</u>	<u>\$ 3,234,144</u>

(VII.) (Continued)

C. Other capital assets (net of depreciation and amortization):

Depreciated capital assets (net)	\$ 117,424,914
Amortized lease assets (net)	3,234,144
Total Other Capital Assets (net)	<u>\$ 120,659,058</u>

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

<u>Governmental Activities:</u>	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General Government Support	\$ 58,379	\$ -	\$ 58,379
Instruction	2,714,684	584,275	3,298,959
Pupil Transportation	986,323	-	986,323
School Lunch	145,951	-	145,951
Total Depreciation and Amortization Expense	<u>\$ 3,905,337</u>	<u>\$ 584,275</u>	<u>\$ 4,489,612</u>

VIII. **Short-Term Debt**

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

	<u>Maturity</u>	<u>Interest Rate</u>	<u>Balance 7/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2024</u>
Bus BAN	9/15/2023	3.75%	\$ 2,267,382	\$ -	\$ 2,267,382	\$ -
Bus BAN	9/13/2024	4.25%	-	2,737,768	-	2,737,768
Total Short-Term Debt			<u>\$ 2,267,382</u>	<u>\$ 2,737,768</u>	<u>\$ 2,267,382</u>	<u>\$ 2,737,768</u>

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

Interest Paid	\$ 85,027
Less: Interest Accrued in the Prior Year	(43,427)
Plus: Interest Accrued in the Current Year	92,438
Total Short-Term Interest Expense	<u>\$ 134,038</u>

IX. Long-Term Debt Obligations

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

	<u>Balance 7/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2024</u>	<u>Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Bonds and Notes Payable -</u>					
Serial Bonds	\$ 46,505,000	\$ -	\$ 4,055,000	\$ 42,450,000	\$ 3,870,000
Unamortized Bond Premium	5,049,698	-	293,083	4,756,615	293,083
Lease Liability	213,676	84,632	101,265	197,043	96,759
Energy Performance Contracts	3,009,659	-	230,707	2,778,952	238,452
Total Bonds and Notes Payable	\$ 54,778,033	\$ 84,632	\$ 4,680,055	\$ 50,182,610	\$ 4,498,294
<u>Other Liabilities -</u>					
Net Pension Liability	\$ 8,869,043	\$ -	\$ 2,507,528	\$ 6,361,515	\$ -
OPEB	51,507,503	1,117,753	-	52,625,256	-
Retainage	57,414	-	57,414	-	-
Compensated Absences	4,105,940	389,720	-	4,495,660	449,566
Total Other Liabilities	\$ 64,539,900	\$ 1,507,473	\$ 2,564,942	\$ 63,482,431	\$ 449,566
Total Long-Term Obligations	\$ 119,317,933	\$ 1,592,105	\$ 7,244,997	\$ 113,665,041	\$ 4,947,860

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

Existing serial and statutory bond obligations:

<u>Description</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount Outstanding 6/30/2024</u>
<u>Serial Bonds -</u>					
Refunding	\$ 18,605,000	2013	2027	2.0%-5.0%	\$ 1,775,000
Construction	\$ 14,815,000	2016	2029	2.0%-5.0%	6,985,000
DASNY	\$ 14,250,000	2020	2034	5.00%	11,270,000
Construction	\$ 23,065,000	2023	2050	4.0%-5.0%	22,420,000
Total Serial Bonds					\$ 42,450,000
<u>Energy Performance Contract -</u>					
Energy Performance Contract	\$ 3,882,717	2018	2034	3.357%	\$ 2,778,952
<u>Leases -</u>					
Equipment	\$ 10,853	2021	2024	0.005%-1.200%	\$ 1,389
Equipment	\$ 1,072	2021	2025	0.005%-1.200%	251
Equipment	\$ 18,291	2021	2025	0.005%-1.200%	6,711
Equipment	\$ 12,654	2021	2024	0.005%-1.200%	359
Equipment	\$ 72,586	2022	2026	0.005%-1.200%	45,122
Equipment	\$ 55,028	2023	2028	0.005%-1.200%	43,183
Equipment	\$ 101,496	2022	2025	0.005%-1.200%	34,833
Equipment	\$ 37,666	2023	2027	0.005%-1.200%	30,429
Equipment	\$ 3,966	2023	2026	0.005%-1.200%	3,244
Equipment	\$ 6,558	2024	2026	0.005%-1.200%	5,775
Equipment	\$ 4,372	2024	2026	0.005%-1.200%	3,850
Equipment	\$ 32,070	2023	2025	0.005%-1.200%	21,897
Total Leases					\$ 197,043

(IX.) (Continued)

The following is a summary of debt service requirements:

<u>Year</u>	<u>Serial Bonds</u>		<u>Energy Performance Contract</u>		<u>Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 3,870,000	\$ 2,075,100	\$ 238,452	\$ 93,289	\$ 96,759	\$ 7,009
2026	4,050,000	1,887,850	246,456	85,285	58,346	3,400
2027	4,075,000	1,691,800	254,730	77,011	30,237	2,616
2028	3,750,000	1,498,150	263,281	68,460	11,701	201
2029	3,555,000	1,310,650	272,120	59,621	-	-
2030-34	13,450,000	4,385,750	1,503,913	154,792	-	-
2035-39	6,140,000	1,502,250	-	-	-	-
2040-44	1,410,000	632,750	-	-	-	-
2045-49	1,755,000	295,200	-	-	-	-
2050	395,000	15,800	-	-	-	-
Total	\$ 42,450,000	\$ 15,295,300	\$ 2,778,952	\$ 538,458	\$ 197,043	\$ 13,226

In prior years, the District defeased certain general obligations and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. The balance of the defeased debt totaled \$1,895,000.

Interest on long-term debt for June 30, 2024 was composed of:

Interest Paid	\$ 2,694,406
Less: Interest Accrued in the Prior Year	(218,322)
Plus: Interest Accrued in the Current Year	175,864
Less: unamortized bond interest	(293,083)
Total Long-Term Interest Expense	\$ 2,358,865

X. Deferred Outflows/Inflows of Resources

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

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Pension	\$ 17,510,309	\$ 3,545,717
Bonds	-	1,435,964
OPEB	11,165,448	23,154,318
Total	\$ 28,675,757	\$ 28,135,999

XI. Pension Plans

A. General Information

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

B. Provisions and Administration

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

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

C. Funding Policies

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

(XI.) (Continued)

The District's share of the required contributions, based on covered payroll paid for the District's year ended June 30, 2024:

<u>Contributions</u>	<u>ERS</u>	<u>TRS</u>
2024	\$ 1,146,669	3,851,513

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

At June 30, 2024, the District reported the following asset/(liability) for its proportionate share of the net pension asset /(liability) for each of the Systems. The net pension asset/(liability) was measured as of March 31, 2024 for ERS and June 30, 2023 for TRS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the TRS and ERS Systems in reports provided to the District.

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2024	June 30, 2023
Net pension assets/(liability)	\$ (4,382,461)	\$ (1,979,054)
District's portion of the Plan's total net pension asset/(liability)	0.0297640%	0.1730570%

For the year ended June 30, 2024, the District recognized pension expenses of \$2,056,875 for ERS and \$5,505,450 for TRS. At June 30, 2024 the District's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 1,411,587	\$ 4,798,679	\$ 119,498	\$ 11,859
Changes of assumptions	1,656,910	4,260,844	-	928,627
Net difference between projected and actual earnings on pension plan investments	-	1,011,653	2,140,809	-
Changes in proportion and differences between the District's contributions and proportionate share of contributions	426,766	80,675	18,584	326,340
Subtotal	\$ 3,495,263	\$ 10,151,851	\$ 2,278,891	\$ 1,266,826
District's contributions subsequent to the measurement date	374,440	3,488,755	-	-
Grand Total	\$ 3,869,703	\$ 13,640,606	\$ 2,278,891	\$ 1,266,826

(XI.) (Continued)

District contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>ERS</u>	<u>TRS</u>
2024	\$ -	\$ 724,458
2025	(681,538)	(1,088,703)
2026	943,274	7,920,742
2027	1,360,710	584,162
2028	(406,074)	463,031
Thereafter	-	281,335
Total	\$ 1,216,372	\$ 8,885,025

E. Actuarial Assumptions

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

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2024	June 30, 2023
Actuarial valuation date	April 1, 2023	June 30, 2022
Interest rate	5.90%	6.95%
Salary scale	4.40%	5.18%-1.95%
Decrement tables	April 1, 2015- March 31, 2020 System's Experience	July 1, 2015- June 30, 2020 System's Experience
Inflation rate	2.90%	2.40%
COLA's	1.50%	1.30%

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

The long-term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2024 are summarized as follows:

(XI.) (Continued)

Long Term Expected Rate of Return		
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2024	June 30, 2023
<u>Asset Type -</u>		
Domestic equity	4.00%	6.80%
International equity	6.65%	7.60%
Global equity	0.00%	7.20%
Private equity	7.25%	10.10%
Real estate	4.60%	6.30%
Opportunistic portfolios	5.25%	0.00%
Real assets	5.79%	0.00%
Global bonds	0.00%	1.60%
Cash	0.25%	0.30%
Private debt	0.00%	6.00%
Real estate debt	0.00%	3.20%
High-yield bonds	0.00%	4.40%
Domestic fixed income	0.00%	2.20%
Fixed income	1.50%	0.00%
Credit	5.40%	0.00%

The real rate of return is net of the long-term inflation assumption of 2.9% for ERS and 2.4% for TRS.

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

F. Discount Rate

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

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

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

(XI.) (Continued)

<u>ERS</u>	1% Decrease (4.90%)	Current Assumption (5.90%)	1% Increase (6.90%)
Employer's proportionate share of the net pension asset (liability)	\$ (13,778,905)	\$ (4,382,461)	\$ 3,465,519

<u>TRS</u>	1% Decrease (5.95%)	Current Assumption (6.95%)	1% Increase (7.95%)
Employer's proportionate share of the net pension asset (liability)	\$ (30,141,991)	\$ (1,979,054)	\$ 21,707,194

H. Pension Plan Fiduciary Net Position

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

	(In Thousands)	
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2024	June 30, 2023
Employers' total pension liability	\$ 240,696,851	\$ 138,365,122
Plan net position	225,972,801	137,221,537
Employers' net pension asset/(liability)	<u>\$ (14,724,050)</u>	<u>\$ (1,143,585)</u>
Ratio of plan net position to the employers' total pension asset/(liability)	93.88%	99.20%

I. Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2024 represent the projected employer contribution for the period of April 1, 2024 through June 30, 2024 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2024 amounted to \$374,440.

For TRS, employer and employee contributions for the fiscal year ended June 30, 2024 are paid to the System in September, October and November 2024 through a state aid intercept. Accrued retirement contributions as of June 30, 2024 represent employee and employer contributions for the fiscal year ended June 30, 2024 based on paid TRS wages multiplied by the employer's contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2024 amounted to \$3,851,513.

XII. Postemployment Benefits

A. General Information About the OPEB Plan

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

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

Employees Covered by Benefit Terms – At June 30, 2024, the following employees were covered by the benefit terms:

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

B. Total OPEB Liability

The District’s total OPEB liability of \$52,625,256 was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

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

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

(XII.) (Continued)

C. **Changes in the Total OPEB Liability**

Balance at June 30, 2023	\$ 51,507,503
<u>Changes for the Year -</u>	
Service cost	\$ 2,606,467
Interest	1,942,257
Changes in assumptions or other inputs	(1,611,751)
Benefit payments	(1,819,220)
Net Changes	\$ 1,117,753
Balance at June 30, 2024	\$ 52,625,256

Changes of assumptions and other inputs reflect a change in the discount rate from 3.65 percent in 2023 to 3.93 percent in 2024. Overall membership remained consistent at 784.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93 percent) or 1-percentage-point higher (4.93percent) than the current discount rate:

	1% Decrease	Discount	1% Increase
	<u>(2.93%)</u>	<u>Rate</u>	<u>(4.93%)</u>
		<u>(3.93%)</u>	
Total OPEB Liability	\$ 58,641,508	\$ 52,625,256	\$ 47,299,267

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

	1% Decrease	Healthcare	1% Increase
	<u>(5.4%</u>	Cost Trend Rates	<u>(7.4%</u>
	<u>Decreasing</u>	<u>(6.4%</u>	<u>Decreasing</u>
	<u>to 4.8%)</u>	<u>Decreasing</u>	<u>to 6.8%)</u>
		<u>to 5.8%)</u>	
Total OPEB Liability	\$ 45,038,849	\$ 52,625,256	\$ 61,905,752

(XII.) (Continued)

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

For the year ended June 30, 2024, the District recognized OPEB expense of \$2,454,625. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,693,935	\$ (10,689,985)
Changes of assumptions	8,471,513	(12,464,333)
Total	\$ 11,165,448	\$ (23,154,318)

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

<u>Year</u>	
2025	\$ (2,094,099)
2026	(2,094,099)
2027	(2,094,099)
2028	(2,094,099)
2029	(2,094,099)
Thereafter	(1,518,375)
Total	\$ (11,988,870)

XIII. Risk Management

A. General Information

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

(XIII.) (Continued)

B. Workers' Compensation

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

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

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

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2024, the Victor Central School District incurred premiums or contribution expenditures totaling \$290,721.

The Plan is audited on an annual basis and is available at the BOCES administrative offices. The most recent audit available for the year ended June 30, 2023 revealed that the Plan is fully funded.

C. Unemployment

District employees are entitled to coverage under the New York State Unemployment Insurance Law. The District has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The District has established a self-insurance fund to pay these claims. The claim and judgment expenditures of this program for the 2023-24 fiscal year totaled \$6,594. The balance of the fund at June 30, 2024 was \$392,780 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2024, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.

XIV. Commitments and Contingencies

A. Litigation

There is no litigation pending against the District as of the balance sheet date.

B. Grants

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

XV. Tax Abatement

The County of Ontario IDA, and the District enter into various property tax abatement programs for the purpose of Economic Development. As a result, the District property tax revenue was reduced \$4,244,428. The District received payment in lieu of tax (PILOT) payment totaling \$3,370,293 to help offset the property tax reduction.

XVI. Subsequent Event

The District issued a Bus Bond Anticipation Note in the amount of \$3,207,755 on September 12, 2024 with an interest rate of 3.55%

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Changes in District's Total OPEB Liability and Related Ratio
For The Year Ended June 30, 2024

	TOTAL OPEB LIABILITY						
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 2,606,467	\$ 2,273,172	\$ 3,454,029	\$ 3,228,530	\$ 2,502,775	\$ 2,913,364	\$ 2,731,796
Interest	1,942,257	1,881,029	1,318,350	1,469,566	1,888,114	1,575,605	1,477,166
Changes in benefit terms	-	-	-	-	-	3,274,391	-
Effect of demographic gains or losses	-	(5,742,739)	-	(10,869,534)	-	5,380,598	296,954
Differences between expected and actual experiences	-	-	-	-	-	-	-
Changes of assumptions or other inputs	(1,611,751)	3,146,375	(9,755,512)	2,149,048	8,946,612	(9,971,503)	-
Benefit payments	<u>(1,819,220)</u>	<u>(1,811,415)</u>	<u>(1,664,056)</u>	<u>(1,664,846)</u>	<u>(1,358,958)</u>	<u>(1,314,811)</u>	<u>(1,496,311)</u>
Net Change in Total OPEB Liability	\$ 1,117,753	\$ (253,578)	\$ (6,647,189)	\$ (5,687,236)	\$ 11,978,543	\$ 1,857,644	\$ 3,009,605
Total OPEB Liability - Beginning	<u>\$ 51,507,503</u>	<u>\$ 51,761,081</u>	<u>\$ 58,408,270</u>	<u>\$ 64,095,506</u>	<u>\$ 52,116,963</u>	<u>\$ 50,259,319</u>	<u>\$ 47,249,714</u>
Total OPEB Liability - Ending	<u><u>\$ 52,625,256</u></u>	<u><u>\$ 51,507,503</u></u>	<u><u>\$ 51,761,081</u></u>	<u><u>\$ 58,408,270</u></u>	<u><u>\$ 64,095,506</u></u>	<u><u>\$ 52,116,963</u></u>	<u><u>\$ 50,259,319</u></u>
Covered Employee Payroll	\$ 28,197,936	\$ 28,197,936	\$ 27,760,795	\$ 27,760,795	\$ 22,994,408	\$ 22,994,408	\$ 25,948,333
Total OPEB Liability as a Percentage of Covered Employee Payroll	186.63%	182.66%	186.45%	210.40%	278.74%	226.65%	193.69%

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

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of the District's Proportionate Share of the Net Pension Liability
For The Year Ended June 30, 2024

NYSERS Pension Plan										
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.0298%	0.0261%	0.0238%	0.0234%	0.0234%	0.0212%	0.0216%	0.0214%	0.0223%	0.02196%
Proportionate share of the net pension liability (assets)	\$ 4,382,461	\$ 5,596,671	\$ (1,943,376)	\$ 23,349	\$ 6,200,188	\$ 1,500,379	\$ 696,989	\$ 2,012,546	\$ 3,572,328	\$ 741,697
Covered-employee payroll	\$ 9,593,606	\$ 8,294,590	\$ 7,605,939	\$ 7,793,996	\$ 7,153,767	\$ 6,601,450	\$ 6,416,905	\$ 6,159,037	\$ 7,009,341	\$ 6,061,577
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	45.681%	67.474%	-25.551%	0.300%	86.670%	22.728%	10.862%	32.676%	50.965%	12.236%
Plan fiduciary net position as a percentage of the total pension liability	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%
NYSTRS Pension Plan										
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (assets)	0.1731%	0.1705%	0.1724%	0.1691%	0.1665%	0.1637%	0.1628%	0.1606%	0.1587%	0.15545%
Proportionate share of the net pension liability (assets)	\$ 1,979,054	\$ 3,272,372	\$ (29,876,478)	\$ 4,673,728	\$ (2,708,924)	\$ (2,959,590)	\$ (1,237,520)	\$ 1,719,664	\$ (16,480,448)	\$ 17,315,906
Covered-employee payroll	\$ 35,745,438	\$ 32,877,492	\$ 30,975,956	\$ 29,374,320	\$ 28,420,843	\$ 27,630,514	\$ 26,623,688	\$ 25,741,349	\$ 24,697,342	\$ 23,810,551
Proportionate share of the net pension liability (assets) as a percentage of its covered-employee payroll	5.537%	9.953%	-96.451%	15.911%	-9.531%	-10.711%	-4.648%	6.681%	-66.730%	72.724%
Plan fiduciary net position as a percentage of the total pension liability	99.20%	98.60%	113.20%	97.80%	102.20%	101.53%	100.66%	99.01%	110.46%	111.48%

(See Independent Auditors' Report)

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of District Contributions
For The Year Ended June 30, 2024

NYSERS Pension Plan										
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,146,669	\$ 892,690	\$ 1,125,835	\$ 1,039,856	\$ 962,095	\$ 915,938	\$ 927,484	\$ 923,767	\$ 1,092,738	\$ 1,127,920
Contributions in relation to the contractually required contribution	(1,146,669)	(892,690)	(1,125,835)	(1,039,856)	(962,095)	(915,938)	(927,484)	(923,767)	(1,092,738)	(1,127,920)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 9,593,606	\$ 8,294,590	\$ 7,605,939	\$ 7,793,996	\$ 7,153,767	\$ 6,601,450	\$ 6,416,905	\$ 6,159,037	\$ 7,009,341	\$ 6,061,577
Contributions as a percentage of covered-employee payroll	11.95%	10.76%	14.80%	13.34%	13.45%	13.87%	14.45%	15.00%	15.59%	18.61%
NYSTRS Pension Plan										
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 3,851,513	\$ 3,677,708	\$ 3,269,878	\$ 3,008,768	\$ 2,708,924	\$ 3,144,786	\$ 2,787,779	\$ 3,217,121	\$ 3,484,308	\$ 4,376,271
Contributions in relation to the contractually required contribution	(3,851,513)	(3,677,708)	(3,269,878)	(3,008,768)	(2,708,924)	(3,144,786)	(2,787,779)	(3,217,121)	(3,484,308)	(4,376,271)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 35,745,438	\$ 32,877,492	\$ 30,975,956	\$ 29,374,320	\$ 28,420,843	\$ 27,630,514	\$ 26,623,688	\$ 25,741,349	\$ 24,697,342	\$ 23,810,151
Contributions as a percentage of covered-employee payroll	10.77%	11.19%	10.56%	10.24%	9.53%	11.38%	10.47%	12.50%	14.11%	18.38%

(See Independent Auditors' Report)

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
For The Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Current Year's Revenues</u>	<u>Over (Under) Revised Budget</u>
REVENUES				
Local Sources -				
Real property taxes	\$ 56,247,957	\$ 53,948,064	\$ 53,948,064	\$ -
Real property tax items	3,435,889	5,735,782	5,734,367	(1,415)
Non-property taxes	90,000	90,000	75,938	(14,062)
Charges for services	40,000	40,000	317,088	277,088
Use of money and property	125,000	125,000	2,370,833	2,245,833
Sale of property and compensation for loss	-	-	24,953	24,953
Miscellaneous	310,000	310,000	877,148	567,148
Interfund revenues	-	-	20,129	20,129
State Sources -				
Basic formula	35,068,618	27,086,525	28,253,809	1,167,284
Lottery aid	-	7,982,093	7,784,788	(197,305)
BOCES	3,094,276	3,094,276	3,244,175	149,899
Textbooks	254,960	254,960	254,902	(58)
All Other Aid -				
Computer software	131,527	131,527	131,498	(29)
Library loan	26,150	26,150	26,143	(7)
Other aid	-	-	30,496	30,496
Federal Sources	100,000	100,000	81,020	(18,980)
TOTAL REVENUES	<u>\$ 98,924,377</u>	<u>\$ 98,924,377</u>	<u>\$ 103,175,351</u>	<u>\$ 4,250,974</u>
Prior year encumbrances	<u>\$ 1,355,994</u>	<u>\$ 1,355,994</u>		
TOTAL REVENUES AND APPROPRIATED RESERVES/ FUND BALANCE	<u>\$ 100,280,371</u>	<u>\$ 100,280,371</u>		

Required Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual - General Fund
For The Year Ended June 30, 2024

	<u>Original</u>	<u>Amended</u>	<u>Current</u>		<u>Unencumbered</u>
	<u>Budget</u>	<u>Budget</u>	<u>Year's</u>	<u>Encumbrances</u>	<u>Balances</u>
EXPENDITURES			<u>Expenditures</u>		
General Support -					
Board of education	\$ 77,691	\$ 99,536	\$ 96,924	\$ 1,110	\$ 1,502
Central administration	278,934	280,897	278,864	-	2,033
Finance	648,591	694,323	602,399	-	91,924
Staff	876,654	918,108	787,897	329	129,882
Central services	7,069,785	7,347,491	6,858,906	141,265	347,320
Special items	1,107,000	1,481,758	1,302,976	-	178,782
Instructional -					
Instruction, administration and improvement	2,905,611	3,301,891	3,174,634	52,594	74,663
Teaching - regular school	25,021,056	25,231,650	24,475,022	177,008	579,620
Programs for children with handicapping conditions	13,041,835	12,785,809	11,726,138	23,650	1,036,021
Occupational education	835,000	984,997	903,293	-	81,704
Teaching - special schools	38,941	107,842	89,095	-	18,747
Instructional media	3,404,192	4,032,596	3,794,415	25,000	213,181
Pupil services	6,096,700	6,224,210	5,428,298	1,255	794,657
Pupil Transportation	4,074,247	4,258,337	4,103,930	8,228	146,179
Community Services	-	37,973	37,973	-	-
Employee Benefits	26,870,603	24,448,410	22,531,570	-	1,916,840
Debt service - principal	5,277,320	5,065,110	4,968,585	-	96,525
Debt service - interest	2,456,211	2,779,433	2,779,433	-	-
TOTAL EXPENDITURES	<u>\$ 100,080,371</u>	<u>\$ 100,080,371</u>	<u>\$ 93,940,352</u>	<u>\$ 430,439</u>	<u>\$ 5,709,580</u>
Other Uses -					
Transfers - out	\$ 200,000	\$ 200,000	\$ 122,796	\$ -	\$ 77,204
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 100,280,371</u>	<u>\$ 100,280,371</u>	<u>\$ 94,063,148</u>	<u>\$ 430,439</u>	<u>\$ 5,786,784</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,112,203</u>		
FUND BALANCE, BEGINNING OF YEAR	<u>30,389,236</u>	<u>30,389,236</u>	<u>30,389,236</u>		
FUND BALANCE, END OF YEAR	<u><u>\$ 30,389,236</u></u>	<u><u>\$ 30,389,236</u></u>	<u><u>\$ 39,501,439</u></u>		

Note to Required Supplementary Information:

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

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Schedule of Change From Adopted Budget To Final Budget
And The Real Property Tax Limit
For The Year Ended June 30, 2024

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET:

Adopted budget	\$ 98,924,377
Prior year's encumbrances	<u>1,355,994</u>
Original Budget	<u>\$ 100,280,371</u>
FINAL BUDGET	<u><u>\$ 100,280,371</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION:

2024-25 voter approved expenditure budget	\$ 103,224,919
<u>Unrestricted fund balance:</u>	
Assigned fund balance	\$ 430,439
Unassigned fund balance	<u>4,128,997</u>
Total Unrestricted fund balance	<u>\$ 4,559,436</u>
<u>Less adjustments:</u>	
Appropriated fund balance	\$ -
Encumbrances included in assigned fund balance	<u>430,439</u>
Total adjustments	<u>\$ 430,439</u>
General fund fund balance subject to Section 1318 of	
Real Property Tax Law	<u>4,128,997</u>
ACTUAL PERCENTAGE	<u><u>4.00%</u></u>

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
CAPITAL PROJECTS FUND
Schedule of Project Expenditures
For The Year Ended June 30, 2024

<u>Project Title</u>	<u>Original Appropriation</u>	<u>Revised Appropriation</u>	<u>Expenditures</u>			<u>Unexpended Balance</u>	<u>Methods of Financing</u>			<u>Fund Balance</u>
			<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>		<u>Obligations</u>	<u>Local Sources</u>	<u>Total</u>	
Bus Purchases 2019-20	\$ 879,000	\$ 878,844	\$ 878,844	\$ -	\$ 878,844	\$ -	\$ 837,725	\$ -	\$ 837,725	\$ (41,119)
Bus Purchases 2020-21	865,000	859,817	859,817	-	859,817	-	515,799	-	515,799	(344,018)
Bus Purchase 2021-22	977,036	829,882	829,882	-	829,882	-	346,000	-	346,000	(483,882)
Bus Purchase 2022-23	1,052,000	1,052,000	233,692	761,842	995,534	56,466	195,407	-	195,407	(800,127)
Bus Purchase 2023-24	1,185,000	1,185,000	-	1,076,959	1,076,959	108,041	-	-	-	(1,076,959)
Vehicle Purchase 2023-24	210,000	210,000	-	202,236	202,236	7,764	-	-	-	(202,236)
Campus Improvement 2019	29,287,427	29,287,427	28,288,025	999,402	29,287,427	-	26,787,427	2,500,000	29,287,427	-
Leases	84,632	84,632	-	84,632	84,632	-	84,632	-	84,632	-
TOTAL	\$ 34,540,095	\$ 34,387,602	\$ 31,090,260	\$ 3,125,071	\$ 34,215,331	\$ 172,271	\$ 28,766,990	\$ 2,500,000	\$ 31,266,990	\$ (2,948,341)

(See Independent Auditors' Report)

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2024

	Special		Total
	<u>Revenue Fund</u>		<u>Nonmajor</u>
	School	Debt	Governmental
	Lunch	Service	Funds
	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>
ASSETS			
Cash and cash equivalents	\$ 792,636	\$ 2,905,170	\$ 3,697,806
Receivables	54,203	-	54,203
Inventories	45,725	-	45,725
Due from other funds	-	68,851	68,851
TOTAL ASSETS	<u>\$ 892,564</u>	<u>\$ 2,974,021</u>	<u>\$ 3,866,585</u>
LIABILITIES AND FUND BALANCES			
<u>Liabilities</u> -			
Accounts payable	\$ 7,174	\$ -	\$ 7,174
Accrued liabilities	16,339	-	16,339
Due to other funds	24,247	-	24,247
Due to other governments	1,050	-	1,050
Unearned revenue	155,452	-	155,452
TOTAL LIABILITIES	<u>\$ 204,262</u>	<u>\$ -</u>	<u>\$ 204,262</u>
<u>Fund Balances</u> -			
Nonspendable	\$ 45,725	\$ -	\$ 45,725
Restricted	-	2,974,021	2,974,021
Assigned	642,577	-	642,577
TOTAL FUND BALANCE	<u>\$ 688,302</u>	<u>\$ 2,974,021</u>	<u>\$ 3,662,323</u>
TOTAL LIABILITIES AND			
FUND BALANCES	<u>\$ 892,564</u>	<u>\$ 2,974,021</u>	<u>\$ 3,866,585</u>

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended June 30, 2024

	Special Revenue Fund		Total Nonmajor Governmental Funds
	School Lunch Fund	Debt Service Fund	
REVENUES			
Use of money and property	\$ 5,488	\$ 196,575	\$ 202,063
Miscellaneous	2,796	-	2,796
State sources	26,885	-	26,885
Federal sources	956,089	-	956,089
Sales	1,013,910	-	1,013,910
TOTAL REVENUES	\$ 2,005,168	\$ 196,575	\$ 2,201,743
EXPENDITURES			
Employee benefits	\$ 331,181	\$ -	\$ 331,181
Cost of sales	1,114,746	-	1,114,746
Other expenses	830,311	-	830,311
TOTAL EXPENDITURES	\$ 2,276,238	\$ -	\$ 2,276,238
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (271,070)	\$ 196,575	\$ (74,495)
OTHER FINANCING SOURCES (USES)			
Transfers - in	\$ -	\$ 26,495	\$ 26,495
Premium on obligations issued	-	7,967	7,967
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 34,462	\$ 34,462
NET CHANGE IN FUND BALANCE	\$ (271,070)	\$ 231,037	\$ (40,033)
FUND BALANCE, BEGINNING OF YEAR	959,372	2,742,984	3,702,356
FUND BALANCE, END OF YEAR	\$ 688,302	\$ 2,974,021	\$ 3,662,323

(See Independent Auditors' Report)

Supplementary Information
VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Net Investment in Capital Assets/ Right to use Assets
For The Year Ended June 30, 2024

Capital assets/ Right to use Assets, net		\$ 121,426,214
Deduct:		
Bond payable	\$ 42,450,000	
Leases liability	197,043	
Energy performance contract	2,778,952	
Unamortized bond premium	4,756,615	
Assets purchased with short-term financing	2,948,341	
Other debt related to capital assets	<u>1,435,964</u>	
		<u>54,566,915</u>
Net Investment in Capital Assets/ Right to use Assets		<u><u>\$ 66,859,299</u></u>

VICTOR CENTRAL SCHOOL DISTRICT, NEW YORK
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to Statement of Activities
For The Year Ended June 30, 2024

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS

\$ 6,613,344

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

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

Additions to Assets, Net	\$ 4,207,435	
Depreciation and Amortization	<u>(4,489,612)</u>	(282,177)

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

Debt Repayments	\$ 4,968,585	
Leases	(84,632)	
Proceeds from BAN Redemption	(581,613)	
Unamortized Bond Premium	<u>293,083</u>	4,595,423

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (6,553)

The Retainage liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds. 57,414

The net OPEB liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds. (635,406)

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

Teachers' Retirement System	(2,111,901)
Employees' Retirement System	(876,666)

Portion of deferred (inflow) / outflow recognized in long term debt 239,327

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

Compensated Absences	<u>(389,720)</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 7,203,085



BUSINESS
ADVISORS
AND CPAS

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

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Victor Central School District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 7, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 7, 2024

VICTOR CENTRAL SCHOOL DISTRICT

NEW YORK

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

For Year Ended June 30, 2024



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

October 7, 2024

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

In planning and performing our audit of the financial statements of Victor Central School District as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Victor Central School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Victor Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Victor Central School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated October 7, 2024 on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control, or result in other operating efficiencies. Our comments are summarized as follows:

Prior Year Deficiency Pending Corrective Action:

School Lunch Program –

During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2024 totaled \$642,577. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7CFR Part 210.14 in the amount of \$378,439.

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

Current Year Deficiency in Internal Control:

School Resource Officer –

During the course of our examination, we noted that the District has a contract with the County for the services of a School Resource Officer. However, the District does not appear that a process is in place to document the days the School Resource Officer is on-site to ensure compliance with the contract.

We recommend the District develop a process to provide for an administrator review and acknowledgment of the day's the School Resource Officer is on-site to ensure compliance with the contract.

Prior Year Recommendations:

The following prior year recommendations have been implemented to our satisfaction:

1. The District has developed a procedure to ensure an administrative review and authorization of separation payments.
2. The Claim's Auditor signature documenting their review and approval was included on those warrants tested.

*

*

*

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

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

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 7, 2024

Victor Central School District
External Audit
Auditors' Findings and Evaluation for the Fiscal Year Ending June 30, 2024

<u>Auditors Findings</u>	<u>Recommendation</u>	<u>Management Response</u>	<u>Person Responsible & Complete Date</u>
During the course of our examination, we noted that the fund balance in the School Lunch Fund at June 30, 2024 totaled \$642,577. This balance appears to be in excess of the three months average expenditures level recommended by Federal Regulation #7CFR Part 210.14 in the amount of \$378,439.	We recommend the District continue to develop the corrective action necessary for compliance with the Federal Regulation.	The Food Service Director and the Assistant Superintendent for Business will continue working on a spend down plan that includes purchases of new cafeteria equipment & serving lines.	Food Service Director Assistant Superintendent for Business Effective: 7/1/2024
During the course of our examination, we noted that the District has a contract with the County for the services of a School Resource Officer. However, the District does not appear to have a process in place to document the days the School Resource Officer is on-site to ensure compliance with the contract.	We recommend the District develop a process to provide for an administrator to review and confirm the day's the School Resource Officer is on-site to ensure compliance with the contract.	The Coordinator of District Safety and the Assistant Superintendent for Business will review, confirm, and sign off on the day's the School Resource Officer is on site to ensure compliance with the contract.	Coordinator of District Safety Assistant Superintendent for Business Effective: 11/1/2024

Telephone Number:	5859243252 x1410		
Mailing Address:	953 High Street	Victor	14564
	Street Address	City	ZIP
Contract Type:	Regular Home to School (can be public and/or nonpublic schools)		REG
Contract Duration:	1 YEAR	No action required	
Contract Identity	Home to School Driver Only		
Specifications:	District will supply contractor with fuel		
	Provision for attendants and/or monitors		
	Clause for increasing or decreasing service		YES
	Cost Justification Form-only for CPI Pass Through Expenses		

WHERE AS a Transportation Contract AGREEMENT was made on

	12/31/2021	by and between
VICTOR CSD		Ontario County, NY
Name of School District/BOCES		

party of the first part COMFORTABLE TRANSPORTATION LLC, party of the second part.
Name of Contractor

NOW, THEREFORE, pursuant to the provisions of Section 305, subdivision 14 of the Education Law and Section 100.5 of the Regulations of the Commissioner of Education, the parties hereto mutually agree to extend the contract for a period commencing

service to begin on 9/1/2023 w/ 1st date of school 9/1/2023

and service to end on 6/30/2024

All of the items of said contract shall remain in full force and effect.

IT IS FURTHER agreed that for services rendered during the period of this extension, the party of the first part shall pay the party of the second part the total annual

amount or unit cost of 59.980 which is a Price per Bus per Hour

(Remember you must show in detail using the prior years

TOTAL ANTICIPATED ANNUAL COST	138236
-------------------------------	--------

For a PIGGYBACKING CONTRACT list the contract number and



Transportation Contract Extension - Form TCE

E752504

School District/BOCES

VICTOR CSD

SED BEDS CODE: 431701

Transportation Contact

First Name:

Kelly

Last Name:

Clink

Contact Email:

clinkk@victorschools.org

Telephone Number:

5859243252 x7110

Business Official

First Name:

Richard

Last Name:

Stutzman

Contact Email:

stutzmanr@victorschools.org

Telephone Number:

5859243252 x1410

Mailing Address:

953 High Street

Victor

14564

Street Address

City

ZIP

Contract Type:

Regular Home to School (can be public and/or nonpublic schools)

REG

Contract Duration:

1 YEAR

No action required

Contract Identity

Home to School Driver Only

Specifications:

District will supply contractor with fuel

Provision for attendants and/or monitors

Clause for increasing or decreasing service

Cost Justification Form-only for CPI Pass Through Expenses

YES

WHERE AS a Transportation Contract AGREEMENT was made on

12/31/2021

by and between

VICTOR CSD

, County of

Ontario County, NY

Name of School District/BOCES

party of the first part

COMFORTABLE TRANSPORTATION LLC

, party of the second part.

Name of Contractor

NOW, THEREFORE, pursuant to the provisions of section 303, subdivision 14 of the Education Law and section 150.3 of the Regulations of the Commissioner of Education, the parties hereto mutually agree to extend the contract for a period commencing

service to begin on

9/1/2024

w/ 1st date of school

9/1/2024

and service to end on

6/30/2025

All of the items of said contract shall remain in full force and effect.

IT IS FURTHER agreed that for services rendered during the period of this extension, the party of the first part shall pay the party of the second part the total annual

amount or unit cost of

60.140

which is a

Price per Bus per Hour

(Remember you must show in detail using the prior years

TOTAL ANTICIPATED ANNUAL COST

150350

For a PIGGYBACKING CONTRACT list the contract number and the name of the originating school district.

IN WITNESS WHEREOF, the parties hereto have executed this extension of agreement on

9/1/2024

Timothy DeLucia

VICTOR CSD

953 High St Victor NY

Type Name of Trustee of President of the Board of Education

Party of the First Part

Post Office Address

Damon Mustaca

COMFORTABLE TRANSPORTATION LLC

150 Josons Dr Rochester

Type Name of Contractor

Party of the Second Part

Post Office Address

COMPLIANCE CERTIFICATION. I certify that this contract extension has been approved by the Superintendent of Schools in accordance with the provisions of Education Law, section 3625.

Approval Date:

9/1/2024

Filed By:

Timothy Terranova



THE STATE EDUCATION DEPARTMENT/THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

Office of School Governance, Policy and Religious & Independent Schools

Room 1075, Education Building Annex

Tel: (518) 474-6541

Email: transportation@nysed.gov

Transportation Contract Summer - Form TCS

C

School District/BOCES

VICTOR CSD

SED BEDS CODE: 431701

Transportation Contact First Name: Richard Last Name: Stutzman

Contact Email: stutzmanr@victorschools.org

Telephone Number: 585/924-3252 Ext 1410

Business Official First Name: Richard Last Name: Stutzman

Contact Email: stutzmanr@victorschools.org

Telephone Number: 585/924-3252 Ext 1410

Mailing Address: 905 High Street Victor 14564

Street Address City ZIP

Contract Type: Summer Special Education

Contract Duration: 1 YEAR If individual contract or aggregate contracts is > 20k then contract must be bid

Summer Program Type: Separate Contract Required for Each Type Special Education (4408)

Summer Contract Identity

Specifications: District will supply contractor with fuel

Provision for attendants and/or monitors

Clause for increasing or decreasing service

AGREEMENT made on

by and between

VICTOR CSD, County of County, NY

Name of School District/BOCES

party of the first part Monroe #1 BOCES, party of the second part.

Name of Contractor

WITNESSETH. That whereas party of the first part is duly empowered (by the provisions of Section 1604, 1709, 2021, 2503, 4401 and 4402 of the Education Law) to enter into a contract for the purpose of providing transportation of said district for the period

of service to begin on 7/8/2024 w/ 1st date of school

and service to end on 8/18/2024

NOW, THEREFORE, the said party of the first part hereby agrees to pay the said party of the second part

the sum of 3405.780 which is a UNIT COST

for providing such transportation on a suitable conveyance.

TOTAL ANTICIPATED ANNUAL COST 3406

For a PIGGYBACKING CONTRACT list the contract number and the name of the originating school district.

If awarded through a Request for Proposal please enter the date of RFP

IN WITNESS WHEREOF, the parties have set their hands the day and year above written.

Timothy DeLucia VICTOR CSD 925 High Street Victor NY 14564
Type Name of Trustee of President of the Board of Education

Party of the First Part #N/A Post Office Address

Type Name of Contractor Representative Party of the Second Part Post Office Address

COMPLIANCE CERTIFICATION. I certify that this contract was awarded in accordance with the competitive bidding provisions of Section 103 of the General Municipal Law, Section 305 (14) of the Education Law, and Section 156.1(b) of Commissioner of Education

Regulations, or in accordance with the request for proposals provisions of Section 305(14) of the Education Law, and Section 156.12 of the Commissioner of Education Regulations. I also certify that this contract has been authorized by the voters in accordance with Section 1709(27) of the Education Law, and has been approved by the Superintendent of Schools in accordance with Section 3635(1) of the Education Law.

Approval Date:

11/14/2024

Filed By:

Timothy Sevianova

Type Name of Superintendent or Designee

**THE STATE EDUCATION DEPARTMENT/THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234**

Office of School Governance, Policy and Religious & Independent Schools

Room 1075, Education Building Annex

Tel: (518) 474-6541

Email: transportation@nysed.gov

Transportation Contract - Form TC

C

School District/BOCES

VICTOR CSD

SED BEDS CODE: 431701

Transportation Contact First Name: Richard Last Name: StutzmanContact Email: stutzmanr@victorschools.orgTelephone Number: 585/924-3252 Ext 1410Business Official First Name: Richard Last Name: StutzmanContact Email: stutzmanr@victorschools.orgTelephone Number: 585/924-3252 Ext 1410Mailing Address: 925 High Street Victor 14564

Street Address City ZIP

Contract Type: Special Education Only SPCContract Duration: 1 YEAR If individual contract or aggregate contracts is > 20k then contract must be bidContract Identity Monroe #1 BOCES

Specifications: District will supply contractor with fuel

Provision for attendants and/or monitors

Clause for increasing or decreasing service

AGREEMENT made on 9/4/2024 by and betweenVICTOR CSD, County of County, NY

Name of School District/BOCES

party of the first part Monroe #1 BOCES, party of the second part.

Name of Contractor

WITNESSETH. That whereas party of the first part is duly empowered (by the provisions of Section 1604, 1709, 2021, 2503, 4401 and 4402 of the Education Law) to enter into a contract for the purpose of providing transportation of said district for the period of

service to begin on 9/4/2024 w/ 1st date of schooland service to end on 6/30/2025

NOW, THEREFORE, the said party of the first part hereby agrees to pay the said party of the second part

the sum of 13446.100 which is a UNIT COST

for providing such transportation on a suitable conveyance.

TOTAL ANTICIPATED ANNUAL COST 13446

For a PIGGYBACKING CONTRACT list the contract number and the name of the originating school district.

If awarded through a Request for Proposal

please enter the date of RFP

IN WITNESS WHEREOF, the parties have set their hands the day and year above written.

Timothy DeLucia

VICTOR CSD

Type Name of Trustee or President of the

Board of Education

Party of the First Part

Post Office Address

#N/A

Type Name of Contractor Representative

Party of the Second Part

Post Office Address

COMPLIANCE CERTIFICATION. I certify that this contract was awarded in accordance with the competitive bidding provisions of Section 103 of the General Municipal Law, Section 305 (14) of the Education Law, and Section 156.1(b) of Commissioner of Education Regulations, or in accordance with the request for proposals provisions of Section 305(14) of the Education Law, and Section 156.12 of the Commissioner of Education Regulations. I also certify that this contract has been authorized by the voters in accordance with Section 1709(27) of the Education Law, and has been approved by the Superintendent of Schools in accordance with Section 3635(1) of the Education Law.

Approval Date: 11/14/2024

Filed By:

Timothy Teranova
Type Name of Superintendent or Designee



Transportation Contract - Form TC

C

School District/BOCES	VICTOR CSD			
SED BEDS CODE:	431701			
Transportation Contact	First Name:	Richard	Last Name:	Stutzman
Contact Email:	stutzmanr@victorschools.org			
Telephone Number:	585/924-3252 Ext 1410			
Business Official	First Name:	Richard	Last Name:	Stutzman
Contact Email:	stutzmanr@victorschools.org			
Telephone Number:	585/924-3252 Ext 1410			
Mailing Address:	925 High Street	Victor	14564	
	Street Address	City	ZIP	
Contract Type:	Emergency First 31 Calendar Day Contract		EM1	
Contract Duration:	EMERGENCY One-month emergency contract (31 calendar days)			
Contract Identity	In and out of district routes for various needs			
Specifications:	District will supply contractor with fuel			
	Provision for attendants and/or monitors			
	Clause for increasing or decreasing service			

AGREEMENT made on	11/7/2024	by and between
VICTOR CSD	, County of	Ontario County, NY
Name of School District/BOCES		
party of the first part	TRANSPO BUS SERVICES (ROCHESTER)	, party of the second part.
Name of Contractor		

WITNESSETH. That whereas party of the first part is duly empowered (by the provisions of Section 1604, 1709, 2021, 2503, 4401 and 4402 of the Education Law) to enter into a contract for the purpose of providing transportation of said district for the period of

service to begin on	11/18/2024	w/ 1st date of school	9/4/2024
and service to end on	12/18/2024		

NOW, THEREFORE, the said party of the first part hereby agrees to pay the said party of the second part

the sum of	428.000	which is a	Price per Bus per Day
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for providing such transportation on a suitable conveyance.

TOTAL ANTICIPATED ANNUAL COST	35952
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For a PIGGYBACKING CONTRACT list the contract number and the name of the originating school district.

If awarded through a Request for Proposal please enter the date of RFP

IN WITNESS WHEREOF, the parties have set their hands the day and year above written.

Timothy DeLucia	VICTOR CSD	953 High St Victor
Type Name of Trustee of President of the Board of Education	Party of the First Part	Post Office Address
Damon Mustaca	TRANSPO BUS SERVICES (ROCHESTER)	150 Josons Dr Rochester
Type Name of Contractor Representative	Party of the Second Part	Post Office Address

COMPLIANCE CERTIFICATION. I certify that this contract was awarded in accordance with the competitive bidding provisions of Section 103 of the General Municipal Law, Section 305 (14) of the Education Law, and Section 156.1(b) of Commissioner of Education Regulations, or in accordance with the request for proposals provisions of Section 305(14) of the Education Law, and Section 156.12 of the Commissioner of Education Regulations. I also certify that this contract has been authorized by the voters in accordance with Section 1700(27) of the Education Law, and has been approved by the Superintendent of Schools in accordance with Section 3625(4) of

Section 1709(27) of the Education Law, and has been approved by the Superintendent of Schools in accordance with Section 3635(1) of the Education Law.

Approval Date:

11/14/2024

Filed By:

Timothy Ferranova

Type Name of Superintendent or Designee



AIA® Document C132® – 2019

Standard Form of Agreement Between Owner and Construction Manager as Adviser

AGREEMENT made as of the Fourteenth day of November in the year Two Thousand Twenty-Four
(In words, indicate day, month and year.)

BETWEEN the Owner:
(Name, legal status, address, and other information)

Victor Central School District
953 High Street
Victor, NY 14564

and the Construction Manager:
(Name, legal status, address, and other information)

Campus Construction Management Group, Inc.
1241 Pittsford-Victor Road
Pittsford, NY 14534
Phone 585-545-6567
Campus Project # 2022-208

for the following Project:
(Name, location, and detailed description)

Victor Central School District
2023 Capital Improvement Project as set forth in the attached exhibits

The Architect:
(Name, legal status, address, and other information)

SWBR Architecture, Engineering & Landscape Architecture, DPC
309 S Franklin St
Syracuse, NY 13202
Phone (315) 488-5635

The Owner and Construction Manager agree as follows.

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

This document is intended to be used in conjunction with AIA Documents A132™–2019, Standard Form of Agreement Between Owner and Contractor, Construction Manager as Adviser Edition; A232™–2019, General Conditions of the Contract for Construction, Construction Manager as Adviser Edition; and B132™–2019, Standard Form of Agreement Between Owner and Architect, Construction Manager as Adviser Edition. AIA Document A232™–2019 is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

TABLE OF ARTICLES

- 1 INITIAL INFORMATION
- 2 CONSTRUCTION MANAGER'S RESPONSIBILITIES
- 3 SCOPE OF CONSTRUCTION MANAGER'S BASIC SERVICES
- 4 SUPPLEMENTAL AND ADDITIONAL SERVICES
- 5 OWNER'S RESPONSIBILITIES
- 6 COST OF THE WORK
- 7 COPYRIGHTS AND LICENSES
- 8 CLAIMS AND DISPUTES
- 9 TERMINATION OR SUSPENSION
- 10 MISCELLANEOUS PROVISIONS
- 11 COMPENSATION
- 12 SPECIAL TERMS AND CONDITIONS
- 13 SCOPE OF THE AGREEMENT

EXHIBIT A: PROJECT SCOPE AND BUDGET

EXHIBIT B: PROJECT SCHEDULE AND CONSTRUCTION MANAGER'S STAFFING PLAN AND
HOURLY BILLING RATES

EXHIBIT C: ARCHITECT-CONSTRUCTION MANAGER COORDINATION MATRIX

ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in Exhibits A, B, and C.
(For each item in this section, insert the information or a statement such as "not applicable" or "unknown at time of execution.")

§ 1.1.1 The Owner's program for the Project:
(Insert the Owner's program, identify documentation that establishes the Owner's program, or state the manner in which the program will be developed.)

See attached Exhibits

§ 1.1.2 The Project's physical characteristics:
(Identify or describe pertinent information about the Project's physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)

See attached Exhibits

§ 1.1.3 The Owner's budget for the Cost of the Work, as defined in Section 6.1:
(Provide total and, if known, a line item breakdown.)

See attached Exhibits

Init.

§ 1.1.4 The Construction Manager, in accordance with its professional skill and judgment, shall review the Architect's Project Schedule set forth in the Architect's Agreement and prior to the submission of design to the State Education Department shall prepare its own Project Schedule which shall be a detailed Milestone Schedule showing dates for the following:

Schematic Design Phase
Design Development Phase
Construction Documents Phase
SED Submission
SED Estimated Approval

Within two (2) weeks of receiving approval from the New York State Education Department, the Construction Manager and the Architect shall collaborate and create an updated and amended Project Schedule, as appropriate, including anticipated completion dates for:

Bid Opening and Bid Awards:
Construction Commencement:
Construction Milestone Dates:
Substantial Completion Date(s):

§1.1.4.1 Within one (1) month of receiving approval from the New York State Education Department, the Construction Manager shall create a detailed, comprehensive Milestone Construction Schedule using Microsoft Project Scheduling Software (and phasing plan, if necessary) using the Construction Manager's professional skill and judgment, to be included in the Bid Documents, reasonably acceptable to the Owner and Architect.

(Paragraph deleted)

The Construction Schedule will take into account the Owner's school building use and programmatic needs.

§ 1.1.5 The Owner intends the following procurement method for the Project:
(Identify method such as competitive bid or negotiated contract.)

Competitive bidding and/or procurement without competitive bidding in compliance with New York State law and New York State Education Department regulations.

§ 1.1.6 The Owner's requirements for accelerated or fast-track design and construction, multiple bid packages, or phased construction are set forth below:
(Identify any requirements for fast-track scheduling or phased construction and, if applicable, list number and type of bid/procurement packages.)

TBD

§ 1.1.7 The Owner's anticipated Sustainable Objective for the Project:
(Identify and describe the Owner's Sustainable Objective for the Project, if any.)

TBD

§ 1.1.7.1 Intentionally omitted.

§ 1.1.8 Other Project information:
(Identify special characteristics or needs of the Project not provided elsewhere.)

The Owner has completed its Asbestos Hazard Emergency Response Act (AHERA) Report which is on file at the Owner's offices and available for use and consideration in connection with the Project. As a local educational agency, Owner must comply with the Asbestos Hazard Emergency Response Act (AHERA) 15 U.S.C. §2641-2656. The Construction Manager is responsible to review the Owner's AHERA reports. Unless otherwise required in this Agreement, the Construction Manager shall have no responsibility for the discovery, presence, handling, removal or

disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site not brought to the site by the Construction Manager, however, the Construction Manager shall promptly advise the Owner in writing of the presence and location of any suspected hazardous materials or toxic substances of which the Construction Manager becomes aware.

§ 1.1.9 The Owner identifies the following representative in accordance with Section 5.5:

(List name, address, and other contact information.)

Dr. Timothy Terranova, Superintendent of Schools
Victor Central School District
953 High Street
Victor, NY 14564
585-924-3252

§ 1.1.10 The persons or entities, in addition to the Owner's representative, who are required to review the Construction Manager's submittals to the Owner are as follows:

(List name, address, and other contact information.)

The Architect and
TBD

§ 1.1.11 The Construction Manager identifies the following representative in accordance with Section 2.5:

(List name, address, and other contact information.)

George Spinaris, Project Executive Campus Construction Management Group, Inc.
1241 Pittsford-Victor Road
Pittsford, New York 14534
(Paragraphs deleted)
Tel: (585) 314-2105

§ 1.1.12 The Construction

(Paragraphs deleted)

Manager's staffing plan as required under Section 3.3.3 is set forth in Exhibit B.

§ 1.1.13 The Construction Manager's consultants retained under Basic Services, if any:

(List name, legal status, address, and other contact information of any consultants.)

None unless approved by Owner in writing, in advance.

§ 1.1.14 The Construction Manager's consultants retained under Supplemental Services:

None unless approved by Owner in writing, in advance.

§ 1.1.15 Other Initial Information on which this Agreement is based:

None

(Paragraphs deleted)

§ 1.2 Intentionally omitted.

§ 1.2.1 Any use of, or reliance on, all or a portion of a building information model without agreement to protocols governing the use of, and reliance on, the information contained in the model and without having those protocols set forth in AIA Document E203™-2013, Building Information Modeling and Digital Data Exhibit, and the requisite AIA Document G202™-2013, Project Building Information Modeling Protocol Form, shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

§ 1.3 The term "Contractors" refers to persons or entities who perform Work under contracts with the Owner that are administered by the Construction Manager and Architect. The term "Contractors" is used to refer to such persons or entities, whether singular or plural. The term does not include the Owner's own forces, or Separate Contractors, which are persons or entities who perform construction under separate contracts with the Owner not administered by the Construction Manager and Architect.

(Paragraphs deleted)

§ 1.4 The terms "Project Schedule", "Project Milestone Schedule", "Construction Schedule", "Construction Milestone Schedule", or similar terms refer to a schedule or the various schedules related to the Work of the Project, the services of the Architect and its consultants, and the services of the Construction Manager and its consultants.

ARTICLE 2 CONSTRUCTION MANAGER'S RESPONSIBILITIES

§ 2.1 The Construction Manager shall provide the professional services as set forth in this Agreement.

§ 2.2 The Construction Manager shall perform its services consistent with the skill and care ordinarily provided by construction managers practicing in the same or similar locality under the same or similar circumstances. The Construction Manager shall perform its services as expeditiously as is consistent with such skill and care and the orderly progress of the Project and the interests of the Owner, as made known to the Construction Manager. The Construction Manager shall visit the construction site(s) and familiarize itself with the requirements of the Project. The Construction Manager shall provide professional construction management services on the Project. The Construction Manager acknowledges that the Owner is relying on the Construction Manager's skill and care in connection with its services on the Project. The Construction Manager has represented, and the Owner agrees, that proper construction management services require a high degree of professional skill and experience to manage a school construction project of this size and type. The Construction Manager represents that it is knowledgeable in public school construction and shall furnish the Construction Manager's reasonable skill and judgment and agrees to cooperate with the Architect in furthering the interests of the Owner. The Construction Manager shall furnish construction administration and construction management services and use its best efforts to have the Project completed in an expeditious and economical manner consistent with the interests of the Owner. As soon as possible after discovery, the Construction Manager shall notify Owner in writing if a Contractor fails to comply with, all applicable federal and state laws as well as rules, regulations and specifications adopted by the New York State Education Department and any other agency with authority over the construction or renovation of public school facilities in New York State, to include the rules and regulations of the Owner.

§ 2.2.1 The Construction Manager will provide the Basic Services set forth in this Agreement, as outlined in §2.12.

§ 2.3 The Construction Manager shall provide its services in conjunction with the services of an Architect as described in AIA Document B132™-2019, Standard Form of Agreement Between Owner and Architect, Construction Manager as Adviser Edition as the same may be amended by the Owner and the Architect, and a copy of the Architect's scope of services shall be provided to the Construction Manager upon request. The Construction Manager shall not be responsible for actions taken by the Architect.

§ 2.3.1 The Construction Manager shall supply and commit sufficient personnel (both management and otherwise) to the Project to monitor the Work, record the condition(s) of the Project and the progress of the Work. The Construction Manager shall be provided temporary office space by the Owner (if available) convenient to the Project in which progress meetings can be held. The office space will have access to the Owner's wi-fi system.

§ 2.3.2 The Construction Manager shall have adequate clerical staff skilled in the construction field to maintain the Project Documents in an orderly manner and to provide timely and accurate correspondence, written meeting minutes, inspection records, daily logs, as well as organized photographic and audio/video documentation of the progress of the Work.

§ 2.4 The Construction Manager shall coordinate its services with those services provided by the Owner, the Architect, the Contractors, and the Owner's other consultants and Separate Contractors. The Construction Manager shall be entitled to rely on, and shall not be responsible for, the accuracy and completeness of services and information furnished by the Owner, the Architect, and the Owner's other consultants and Separate Contractors. The Construction

Manager shall provide prompt written notice to the Owner if the Construction Manager becomes aware of any error, omission, or inconsistency in such services or information.

§ 2.5 The Construction Manager shall identify a representative authorized to act on behalf of the Construction Manager with respect to the Project.

§ 2.6 The Construction Manager, as soon as practicable after execution of the Agreement, shall notify the Owner in writing of the names and qualifications of its proposed key staff members. Within 14 days of receipt of the names and qualifications of the Construction Manager's proposed key staff members, the Owner may reply to the Construction Manager in writing, stating (1) whether the Owner has reasonable objection to a proposed key staff member or (2) that the Owner requires additional time to review. Failure of the Owner to reply within the 14-day period shall constitute notice of no reasonable objection. The Construction Manager shall not staff any employees on the Project to whom the Owner has made reasonable and timely objection. The Construction Manager shall not change its key staff members without the Owner's consent. If at any time during the Project any such representative becomes unacceptable to the Owner (on any lawful basis), the Construction Manager will replace him/her with another representative who is mutually acceptable to the Owner and Construction Manager within ten (10) calendar days after receipt of written notification thereof from the Owner.

§ 2.7 Except with the Owner's knowledge and consent, the Construction Manager shall not engage in any activity, or accept any employment, interest or contribution that would reasonably appear to compromise the Construction Manager's judgment with respect to this Project.

§ 2.8 The Construction Manager shall maintain the following insurance until termination of this Agreement or beyond, if required herein. All deductibles and premiums associated with the required coverage, except a project specific policy of professional liability insurance required by Owner if any, shall be the responsibility of the Construction Manager.

§ 2.8.1 Comprehensive General Liability Insurance naming the Owner as an Additional Insured on a primary and a non-contributory basis, containing an Additional Insured Endorsement, Waiver of Subrogation, Primary and Non-Contributory or equivalent endorsements attached reasonably acceptable to Owner:

General Aggregate	\$2,000,000
Personal and Advertising Injury	\$1,000,000
Each Occurrence	\$1,000,000
Fire Damage	\$50,000
Medical Expense	\$5,000

Including Bodily Injury and Property Damage, Damage for Premises/Operations, and coverage provided by the General Liability coverage form CG00010 1/96 or equivalent in connection with work to be completed by the Construction Manager and all subcontractors and consultants, with the Owner named as an Additional Insured on a primary and a non-contributory basis and a follow form basis. Coverage must be provided on a per project basis.

All property damage insurance shall include coverage for explosion, collapse, and underground operations.

§ 2.8.2 Commercial Automobile Liability Insurance covering owned and rented vehicles operated by the Construction Manager with policy limits of not less than one million (\$1,000,000) combined single limit and aggregate for bodily injury and property damage. Including Bodily Injury and Property Damage for the operation of Any Auto (Symbol 1) used in connection with Work to be completed by the Construction Manager and all subcontractors and consultants, with the Owner named as an Additional Insured on a primary and a non-contributory basis and a follow form basis, with Endorsement CA 2048 or equivalent attached.

§ 2.8.3 Umbrella Liability Insurance:

Each Occurrence Limit	\$5,000,000
Aggregate	\$5,000,000

The Umbrella Liability Insurance coverage shall provide additional limits of liability coverage over and above the General Liability and Automobile Liability coverages required by this Agreement with the Owner named as an Additional Insured on a primary and a non-contributory basis and a follow form basis.

§ 2.8.4 Worker's Compensation Insurance covering the obligations of the Construction Manager in accordance with applicable law at statutory limits and Employer's Liability Insurance with a policy limit of not less than required by applicable law, covering all operations under this Agreement, whether performed by the Construction Manager, its subcontractors or consultants.

§ 2.8.5 Professional Liability Insurance covering the Construction Manager's negligent acts, errors and omissions in its performance of professional services with policy limits of not less than two million (\$2,000,000) per occurrence and in the aggregate.

§ 2.8.6 At the request of the Owner, the Construction Manager shall provide the Owner for each of the insurance coverages required herein one original or one certified copy of the original policy of insurance, including all endorsements, plus one certificate of insurance, with a brief description of the project or service. The policies and certificates shall show the Owner as an additional insured on the Comprehensive General Liability, Automobile Liability, and umbrella or excess policies as set forth herein. All such insurance shall be written without expense to the Owner by an insurance company authorized to provide insurance in the State of New York, shall be drawn on standard forms approved by the New York State Insurance Department by a Carrier rated A or better by Standard & Poor's or A.M. Best rating services or otherwise approved in writing by the Owner, and shall protect the Construction Manager, its subcontractors and consultants, and the Owner from liability for claims for personal injury, death and property damage which may arise from performance under this Agreement.

(Paragraphs deleted)

§2.8.6.1 At the request of the Owner the issuing insurance company, agents and/or authorized representatives shall set forth in writing that there are no pending claims against the insured and/or that there is ample coverage remaining to cover the insured in the event of a claim.

§2.8.6.2 The issuing insurance company, agents and/or authorized representatives shall set forth in writing that the insurance: (1) applies to all operations of the Construction Manager in connection with the Work to be performed under this Agreement; (2) applies on the effective dates stated, whether or not the Agreement between the Construction Manager and the Owner has been executed; and (3) is written in accordance with the company's regular policies and endorsements on standard forms approved by the New York State Insurance Department.

§ 2.8.6.3 The Construction Manager shall provide written notification to the Owner of the cancellation or expiration of any insurance Construction Manager is required to provide under this Agreement. The Construction Manager shall provide such written notice within five (5) business days of the date the Construction Manager is first aware of the cancellation or expiration, or is first aware that the cancellation or expiration is threatened or otherwise may occur, whichever comes first.

§ 2.9 Within thirty (30) days of the Contract awards, the Construction Manager shall collect each Contractor's Construction Schedule of its Work. In the event a Contractor fails to supply the Construction Manager with its Construction Schedule which meets the criteria set forth in the Contract Documents, then the Construction Manager shall notify the Owner, the Architect, and owner's legal counsel in writing of the Contractor's breach, and recommend a remedial course of action.

§ 2.10 The Construction Manager, in accordance with its professional skill and judgment, shall create the Construction Schedule which integrates and coordinates each Contractor's schedule to meet the Construction Schedule included in the Bid Documents in such a manner as to allow for the orderly and timely completion of the Project.

§ 2.11 In the event that the Construction Manager, based on its professional skill and judgment, determines that any Contractor fails to complete work beyond three (3) days after any deadline set forth in the Construction Schedule, then the Construction Manager shall notify the Owner, Architect and Owner's legal counsel in writing and make a recommendation on the manner in which the Contractor should recover the time and meet the Construction Schedule. Should this necessitate an update of the Construction Schedule, the Construction Manager shall provide a copy of the

updated Construction Schedule to the Contractors, the Architect, and the Owner. Absent an Owner approved Change Order, no changes to the Construction Schedule will be allowed.

§ 2.12 The Construction Manager's Basic Services shall be extended throughout the following phases of the Project and durations:

- .1 **Pre-Referendum Phase Services:** As set forth in the pre-referendum agreement dated February 21, 2022.
- .2 **Schematic Design Phase Services:** The Construction Manager shall coordinate with the Owner and the Architect by providing cost estimates of Work, as needed, throughout the duration of the Schematic Design phase of the Project as a Basic Service.
- .3 **Construction Document Design Phase Services:** The Construction Manager shall coordinate with the Owner and the Architect by providing cost estimates of Work, and proposed schedules of the Work, as needed, throughout the duration of the Construction Document Design Phase of the Project as a Basic Service.
- .4 **Construction Phase Services:** The Construction Manager shall mobilize and establish its full-time construction management prior to the commencement of construction and continue throughout the Construction phase as determined by the Construction Schedule and the Construction Phase Basic Services shall end forty-five (45) days after the last Contractor has fully completed its punch list (with the Architect and Construction Manager having signed off on its punch list) and the date the Architect has issued the final Certificate for Payment. The Construction Manager shall hold weekly coordination meetings throughout the Construction Phase of the Project and, using its professional skill and judgment, shall coordinate the work of the Contractors, all consultants, and any testing or inspections for the Project.
- .5 **Post-Construction Phase Services:** The Construction Manager shall organize its files during the thirty (30) day time period following the Construction Phase. The Construction Manager shall meet with the Owner and turn over its indexed project files, warranties, operation manuals and as-built records. The Construction Manager shall participate in the post-construction inspection of the Work no later than eleven (11) months after completion of the Work, with the Architect to identify all warranty and non-conforming work.
- .6 The Construction Manager shall not be entitled to additional compensation for any services from the Owner unless agreed to in advance in writing by the Owner. The Construction Manager shall not be entitled to any additional service compensation due to the fault of the Construction Manager.
- .7 The Construction Manager and the Owner agree that this Project is contingent upon State Education Department approval. Once the Owner receives State Education Department approval, if necessary, the parties shall meet and confer and amend this contract in writing to reflect the agreed upon Milestone Construction Schedule and adjust the staffing plan and payments to the Construction Manager to align with the newly agreed upon Milestone Construction Schedule.

§ 2.13 Intentionally omitted.

§ 2.14 A reasonably acceptable centralized electronic document management system or library will be created and maintained for the Project as early as possible, and the Construction Manager shall be responsible for creating, managing, and maintaining it during the Project. The centralized electronic document management system shall include all items listed in Article 3 of E203-2013, and the following:

(List any items to be included that are not listed in Article 3 of E203-2013.)

TBD

§ 2.14.1 Reasonably acceptable Cyber Security Insurance for loss incurred by the Owner due to data security and privacy breach, including costs of investigating a potential or actual breach of confidential or private information, is required in connection with the electronic document management system.

§ 2.15 The Construction Manager shall retain all Project related documents and information it receives, and the Owner, Architect, and Owner's legal counsel shall have access to the documents and information through online remote access to the centralized electronic document management system and the Project Management software and database. The Construction Manager shall transmit the documents and information to the Owner at final completion.

ARTICLE 3 SCOPE OF CONSTRUCTION MANAGER'S BASIC SERVICES

§ 3.1 Definition

The Construction Manager's Basic Services consist of those described in this Agreement, and include usual and customary Pre-Referendum, Preconstruction, Construction, Post Construction Phase Services, and Contract Closeout Services necessary to accomplish the Owner's program and complete the Project. The Construction Manager shall advise the Owner, at the earliest possible date, if it believes that any additional services beyond those outlined herein are required to complete the Project.

§ 3.1 Definition

The Construction Manager's Basic Services consist of those described in this Agreement, and include usual and customary Pre-Referendum, Preconstruction, Construction, Post Construction Phase Services, and Contract Closeout Services.

§ 3.2 Preconstruction Phase

§ 3.2.1 The Construction Manager shall become fully familiar with the program developed by the Architect and Owner and the requirements necessary for the Project's timely completion.

§ 3.2.2 The Construction Manager shall provide a preliminary evaluation of the Owner's program, Project Schedule and construction budget requirements, each in terms of the other.

§ 3.2.3 The Construction Manager shall prepare, and deliver to the Owner, for the Owner's approval, a written Construction Management Plan that includes, at a minimum, the following: (1) preliminary evaluations required in Section 3.2.2, (2) a Milestone Schedule, (3) cost estimates, (4) recommendations for Project delivery method, and (5) Contractors' scopes of Work. The Construction Manager shall periodically update the Construction Management Plan, for the Owner's approval, over the course of the Project.

(Paragraphs deleted)

§ 3.2.4 The Construction Manager shall meet with the Architect to review the Schematic Design Documents. The Architect and the Construction Manager shall work together on and agree to an estimate of the Cost of the Work prior to the Design Development Phase and shall report same in writing to the Owner. If the Architect suggests alternative materials and systems, the Construction Manager shall provide cost evaluations of those alternative materials and systems and may also provide its own suggestions.

§ 3.2.5 The Construction Manager shall expeditiously review design documents during their development and advise the Owner and Architect on proposed site use and improvements, selection of materials, and building systems and equipment. The Construction Manager shall also provide written recommendations to the Owner and Architect on constructability, availability of materials and labor, sequencing for phased construction, time requirements for procurement, installation and construction, and factors related to construction cost including, but not limited to, costs of alternative designs or materials, preliminary budgets, life-cycle data, and possible cost reductions.

§ 3.2.6 The Construction Manager shall create and maintain the Construction Milestone Schedule agreed to by the Architect and approved by the Owner. The Construction Milestone Schedule shall coordinate and integrate the Construction Manager's services, the Architect's services, other Owner consultants' services, and the Owner's responsibilities and establish all Project Critical Path milestones and deadlines, and shall incorporate the Architect's long lead item submittals which are necessary to complete the project on time. The Construction Manager shall also prepare, and deliver to the Owner, a written Construction Management Plan as set forth in §3.2.3.

§ 3.2.7 As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall prepare and deliver to the Owner and the Architect estimates of the Cost of the Work prior to the following phases: 1) the Design Development Phase; 2) the Construction Documents Phase; and 3) post-State Education Department submission and approval but prior to the completion of the Bid Documents. The Construction Manager shall include appropriate contingencies for design, bidding, price escalation, and market conditions in the estimates of the Cost of the Work. Such estimates shall be provided for the Architect's review and the Owner's approval. The Construction Manager shall advise the Owner and Architect if it appears that the Cost of the Work may exceed the Owner's budget and make written recommendations for corrective action, including but not limited to designation of one or more elements of the Work as "Alternates" for bidding purposes.

§ 3.2.8 The Construction Manager shall review recommendations for systems, materials, or equipment for the impact upon cost, schedule, sequencing, constructability, and coordination among the Contractors. The Construction Manager shall make written recommendations to the Owner and the Architect, and coordinate resolution, as necessary, of any such impacts.

§ 3.2.9 As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall consult with the Owner and Architect and make written recommendations whenever the Construction Manager determines that the design, or details, adversely affect cost, scope, schedule, constructability, or quality of the Project.

§ 3.2.10 The Construction Manager shall provide written recommendations and information to the Owner and Architect regarding the assignment of responsibilities for temporary Project facilities and equipment, materials and services for common use of the Contractors. The Construction Manager shall verify that such requirements and assignment of responsibilities are included in the proposed Contract Documents.

§ 3.2.11 The Construction Manager shall provide written recommendations and information to the Owner regarding the allocation of responsibilities for safety programs among the Contractors. The Construction Manager shall review and become familiar with the New York State Department of Education Safety Regulations for the Project and all applicable safety regulations, guidelines or requirements that apply to the Project, including but not limited to all infectious disease exposure precautions. The Construction Manager's responsibility is limited to the coordination of safety programs. The Construction manager shall not have direct control over or charge of the acts or omissions of the Contractors.

§ 3.2.12 The Construction Manager shall provide recommendations to the Owner on the division of the Project into individual contracts for the construction of various categories of Work, including the method to be used for selecting Contractors and awarding Contracts for Construction. The Construction Manager shall review the Drawings and Specifications and make recommendations as required to provide that (1) the Work of the Contractors is coordinated, (2) all requirements for the Project are assigned to the appropriate Contract, (3) the likelihood of jurisdictional disputes is minimized, and (4) proper coordination is provided for phased construction.

§ 3.2.13 The Construction Manager shall recommend and coordinate the ordering and delivery of all materials in support of the Construction Schedule, identify critical path submittals, including those that must be ordered in advance of construction. The Construction Manager shall notify Contractors in writing (with copies to the Architect and Owner) of items Construction Manager has identified as critical path materials which Construction Manager knows require a long lead time to prompt Contractors to complete their work on schedule.

§ 3.2.14 The Construction Manager shall assist the Owner in selecting, retaining, and coordinating the professional services of surveyors, geotechnical engineers, special consultants, and construction materials testing required for the Project.

§ 3.2.15 The Construction Manager shall provide an analysis of the types and quantities of labor required for the Project and review the availability of appropriate categories of labor required for critical phases. The Construction Manager shall make recommendations for actions designed to minimize adverse effects of labor shortages. The Construction Manager shall review and break down each Contractor's schedule of values to show the value of materials and labor for each Contractor's work activity.

§ 3.2.16 The Construction Manager shall assist the Owner in obtaining information regarding applicable requirements for equal employment opportunity programs, and other programs as may be required by governmental and quasi-governmental authorities for inclusion in the Contract Documents.

§ 3.2.17 Following the Owner's approval of the Drawings and Specifications, at the phases set forth in Section 3.2.7, the Construction Manager shall update and submit the latest written estimate of the Cost of the Work and the Project schedule for the Architect's review and the Owner's approval. If after review of Owner's incidentals and soft costs, the latest estimate of the Project Cost exceeds the Owner's budget for the Cost of the Work, the Construction Manager shall make written recommendations and provide its services as necessary to bring the estimate within that budget.

§ 3.2.18 The Construction Manager, in consultation with the Owner, shall develop bidders' interest in the Project and establish bidding schedules. The Construction Manager shall assist the Owner and the Architect with the development of the Bidding Documents, which consist of bidding requirements and proposed Contract Documents. The Construction Manager, with the assistance of the Architect, shall issue Bidding Documents to bidders and conduct pre-bid conferences with prospective bidders. The Construction Manager shall issue the current Milestone Schedule with each set of Bidding Documents. The Construction Manager shall assist the Architect with regard to questions from bidders and with the issuance of addenda.

§ 3.2.19 The Construction Manager shall submit a list of prospective bidders for the Architect's review and the Owner's approval.

§ 3.2.20 With the assistance of the Architect, the Construction Manager shall receive bids and prepare bid analyses. The Construction Manager shall assist the Owner and Architect with the evaluation of the apparent lowest responsive and responsible bidders and together with the Architect shall make written recommendations to the Owner for the Owner's award of Contracts or rejection of bids.

§ 3.2.21 The Construction Manager, with the assistance of the Architect, shall assist the Owner in preparing Contracts for Construction. The Construction Manager shall advise the Owner on the acceptability of Subcontractors and material suppliers proposed by Contractors.

§ 3.2.22 The Construction Manager shall assist the Owner in obtaining building permits and special permits for permanent improvements, except for permits required to be obtained directly by the Contractors. The Construction Manager shall verify that the Owner has paid applicable fees and assessments. The Construction Manager shall assist the Owner and Architect in connection with the Owner's responsibility for filing documents required for the approvals of governmental authorities having jurisdiction over the Project.

§ 3.2.23 If the Owner identified a Sustainable Objective in Article 1, the Construction Manager shall fulfill its Preconstruction Phase responsibilities as required in AIA Document E235™–2019, Sustainable Projects Exhibit, Construction Manager as Adviser Edition, attached to this Agreement.

(Paragraph deleted)

§ 3.3 Construction Phase

§ 3.3.1 The Construction Manager shall provide on-site administration of the Contracts for Construction in cooperation with the Architect as set forth below and in AIA Document A232™–2019, General Conditions of the Contract for Construction, Construction Manager as Adviser Edition as modified, which shall include but not be limited to:

- .1 coordinating any utility interruptions with the Owner;
- .2 on-site, day-to-day observation of work;
- .3 collecting all bonds and insurance certificates from Contractor and forward same to the Owner;
- .4 coordinating all on-site stored material locations and Contractor staging;
- .5 greeting, escorting, and logging all authorized visitors to the Project site and alerting security and/or the appropriate authorities of any known, unauthorized visitors entering or attempting to enter the Project site to the extent reasonably possible with on-site staff;
- .6 maintaining a daily log of activities on the jobsite;
- .7 logging and maintaining all project samples on site;
- .8 maintaining documentation and photographs of project progress;

- 9 coordinating punch list inspections and completion of punch list items;
- 10 conducting regular observations of the Work for purposes of insuring that the Work is being performed to the standard and quality required by the Contract Documents, including any Submittals.

§ 3.3.2 The Construction Manager's responsibility to provide Construction Phase Services commences and ends as set forth in Section 2.12.3

§ 3.3.3 The Construction Manager shall provide staff, at a minimum, as set forth in Exhibit B, with attendance at the Project site whenever the Work is being performed.

§ 3.3.4 The Construction Manager shall provide administrative, management and related services to coordinate scheduled activities and responsibilities of the Contractors with each other and with those of the Construction Manager, the Owner and the Architect. The Construction Manager shall coordinate the activities of the Contractors in accordance with the latest approved Construction Schedule and the Contract Documents. The Construction Manager shall hold weekly construction meetings with all Contractors. The Construction Manager shall publish the fully integrated Construction Schedule to all Contractors. The Construction Manager's responsibility to coordinate shall not be construed as requiring Construction Manager to have control over the means, methods, techniques, sequences or procedures in connection with the Work of each of the Contractors, as these are solely the responsibility of the Contractors.

§ 3.3.5 The Construction Manager shall review and analyze the construction schedules provided by the Contractors to update the Project schedule, incorporating the activities of the Owner, Architect, and Contractors on the Project, including activity sequences and durations, allocation of labor and materials, processing of Shop Drawings, Product Data and Samples, and delivery and procurement of products, including those that must be ordered in advance of construction. The Project schedule shall include the Owner's occupancy requirements showing portions of the Project having occupancy priority. The Construction Manager shall update and reissue the Project schedule as required to show current conditions. If an update indicates that the previously approved Project schedule may not be met, the Construction Manager shall recommend corrective action to the Owner and Architect.

§ 3.3.6 The Construction Manager shall schedule and conduct meetings to discuss matters such as procedures, progress, coordination, and scheduling of the Work, and to develop solutions to issues identified. The Construction Manager shall prepare and promptly distribute minutes to the Owner, Architect and Contractors within three (3) business days of every meeting.

§ 3.3.7 In accordance with the Contract Documents and the latest approved Construction Schedule, and utilizing information from the Contractors, the Construction Manager shall review, analyze, schedule and coordinate the overall sequence of construction and assignment of space in areas where the Contractors are performing Work.

§ 3.3.8 The Construction Manager shall schedule and coordinate all tests and inspections required by the Contract Documents or governmental authorities, observe the on-site testing and inspections, and deliver test and inspection reports to the Owner and Architect. In the event any such tests or inspections fail, the Construction Manager shall provide written notification of such failure to the Owner and Architect.

§ 3.3.9 The Construction Manager shall endeavor to obtain satisfactory performance from each of the Contractors. The Construction Manager shall, in writing, recommend courses of action to the Owner when requirements of a Contract are not being fulfilled, including but not limited to the failure of a Contractor to complete Work in compliance with the Construction Schedule. The Construction Manager shall advise Owner in writing regarding the performance by each of the Contractors. Disputes with a Contractor relating to the execution or progress of the Work or the interpretation of the requirements of the Contract Documents (except interpretations of the drawings and specifications which shall be referred to the Architect) shall be referred to the Construction Manager who may make such written recommendations to the Owner as Construction Manager may deem necessary for the proper execution and timely progress of the Project. Owner, at its discretion, shall take whatever action it deems necessary.

§ 3.3.10 The Construction Manager shall maintain a budget for the Project, inclusive of construction cost, incidentals, and changes in the work, and include the most current version in the Construction Manager's progress reports and deliver it to the Owner as requested.

§ 3.3.11 The Construction Manager shall maintain accounting records on authorized Work performed under unit costs, additional Work performed on the basis of actual costs of labor and materials, and other Work requiring accounting records. Additionally, the Construction Manager shall establish accounting procedures which coincide with the procedures utilized by the Owner. The Construction Manager shall also assist the Owner, upon request, with the development and completion of any and all reports required by the New York State Education Department with respect to the Project.

§ 3.3.11.1 The Construction Manager shall in conjunction with the Architect develop and implement procedures for the review and processing of Applications for Payment by Contractors for progress and final payments.

§ 3.3.11.2 Not more frequently than monthly, the Construction Manager shall review and certify the amounts due the respective Contractors as follows:

- .1 The Construction Manager shall, within seven days after the Construction Manager receives each Contractor's Application for Payment: (1) review the Applications and certify the amount the Construction Manager determines is due each Contractor; (2) prepare a Summary of Contractors' Applications for Payment by summarizing information from each Contractor's Application for Payment; (3) prepare a Project Application and Certificate for Payment; (4) certify the total amount the Construction Manager determines is due all Contractors collectively; and (5) forward the Summary of Contractors' Applications for Payment and Project Application and Certificate for Payment to the Architect.

§ 3.3.11.3 The Construction Manager's certification for payment shall constitute a representation to the Owner, based on the Construction Manager's performance of all duties set forth in this Agreement, and professional evaluations of the Work and on the data comprising the Contractors' Applications for Payment, that, in accordance with the Construction Manager's professional opinion, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, including but not limited to completion and delivery of all tests and inspections, and the Contractors are entitled to payment in the amount certified. The foregoing representations are subject to (1) an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion; (2) results of subsequent tests and inspections; (3) correction of minor deviations from the Contract Documents prior to completion; and (4) specific qualifications expressed by the Construction Manager. The issuance of a Certificate for Payment shall further constitute a recommendation to the Architect and Owner that the Contractor be paid the amount certified.

§ 3.3.11.4 The certification of an Application for Payment or a Project Application for Payment by the Construction Manager shall not be a representation that the Construction Manager has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work; (2) reviewed construction means, methods, techniques, procedures, or sequences for a Contractor's own Work; (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate each Contractor's right to payment; or (4) ascertained how or for what purpose that Contractor has used money previously paid on account of the Contract Sum.

§ 3.3.12 The Construction Manager shall obtain and review the safety programs developed by each Contractor solely and exclusively for purposes of coordinating the safety programs with those of the other Contractors and for making recommendations for any additional safety measures to be considered in the Work of the Contractors. The Construction Manager's responsibilities for coordination of safety programs shall not extend to direct control over or charge of the acts or omissions of the Contractors, Subcontractors, agents or employees of the Contractors or Subcontractors, or any other persons performing portions of the Work and not directly employed by the Construction Manager. The Construction Manager shall bring any observed deficiencies to the attention of Contractors and the Owner by written communication. The Construction Manager's responsibility to coordinate safety programs shall not relieve the Contractor of its obligations, duties and responsibilities for safety. The Construction Manager is not responsible for identifying unsafe practices of the Contractors, Subcontractors, agents or employees of the Contractors or Subcontractors, or any other persons performing portions of the Work and not directly employed by the Construction Manager, and the Construction Manager's failure to stop unsafe practices shall not relieve the Contractor, Subcontractors, agents or employees of the Contractors or Subcontractors, or any other persons performing portions of the Work and not directly employed by the Construction Manager of its responsibility for safety.

(Paragraphs deleted)

§ 3.3.13 The Construction Manager shall utilize its professional skill and judgment to determine whether the Work of each Contractor is being performed in accordance with the requirements of the Contract Documents understanding that it is the Construction Manager's responsibility to guard the Owner against deficiencies and defects in the Work and notify the Owner, Contractor and Architect of defects and deficiencies in the Work. The Construction Manager shall have the authority to reject Work that does not conform to the Contract Documents and shall notify the Architect about the rejection. The failure of the Construction Manager to reject Work shall not constitute acceptance of the Work. The Construction Manager shall record any rejection of Work in its daily log and include information regarding the rejected Work in its progress reports to the Architect and Owner pursuant to Section 3.3.20.2. Upon written authorization from the Owner, the Construction Manager may require and make arrangements for additional inspection or testing of the Work in accordance with the provisions of the Contract Documents, whether or not the Work is fabricated, installed or completed, and the Construction Manager shall give timely notice to the Architect of when and where the tests and inspections are to be made so that the Architect may be present for such procedures.

§ 3.3.13.1 The Construction Manager shall monitor and advise the Owner and Architect in writing of any material deviation from the sequence of construction in accordance with the Contract Documents and any material deviation from the Project Schedule.

§ 3.3.14 The Construction Manager shall advise and consult with the Owner and Architect during the performance of its Construction Phase Services. The Construction Manager shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Construction Manager shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work of each of the Contractors, since these are solely the Contractor's rights and responsibilities under the Contract Documents. The Construction Manager shall not be responsible for a Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents but is required to report in writing any material deviations upon discovery to the Architect and Owner. The Construction Manager shall be responsible for the Construction Manager's negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Contractors, Subcontractors, or their agents or employees, or any other persons or entities performing portions of the Work. If, however, the Construction Manager observes any safety program or action at the site which it believes is improper (including any deviation from the Project or Construction Schedules) or in violation of applicable law or rules, it shall immediately advise the Owner, in writing.

§ 3.3.15 The Construction Manager shall transmit to the Architect requests for interpretations, and requests for information of the meaning and intent of the Drawings and Specifications, and provide its written recommendation. The Construction Manager shall assist in the resolution of questions that may arise.

§ 3.3.16 The Construction Manager shall review requests for changes, assist in negotiating Contractors' proposals, submit written recommendations to the Architect and Owner, including the impact, if any, on the cost of the Project or the Construction Schedule, and, if the proposed changes are accepted or required by the Owner, in conjunction with the Architect, prepare Change Orders or Construction Change Directives that incorporate the Architect's modifications to the Contract Documents. After Change Orders or Construction Change Directives are prepared and signed by the Construction Manager and the Contractor, the Construction Manager shall submit same to the Architect and Owner for approval and execution.

§ 3.3.17 The Construction Manager shall assist the Initial Decision Maker in the review, evaluation and documentation of Claims.

§ 3.3.18 Utilizing the submittal schedules provided by each Contractor, the Construction Manager shall prepare, and revise as necessary, a Project submittal schedule incorporating information from the Owner, Owner's consultants, Owner's Separate Contractors and vendors, governmental agencies, and participants in the Project under the management of the Construction Manager. The Project submittal schedule and any revisions shall be submitted to the Architect for approval.

§ 3.3.19 The Construction Manager shall promptly review all Shop Drawings, Product Data, Samples, and other submittals from the Contractors for compliance with the submittal requirements of the Contract, coordinate submittals with information contained in related documents, and transmit to the Architect those that the Construction Manager recommends for approval. The Construction Manager's actions shall be taken in accordance with the Project submittal

schedule approved by the Architect, or in the absence of an approved Project submittal schedule, with such reasonable promptness as to cause no delay in the Work or in the activities of the Contractors, the Owner, or the Architect.

§ 3.3.19.1 If professional design services or certifications by a design professional related to systems, materials, or equipment are specifically required of the Contractors by the Contract Documents, the Construction Manager shall review those submittals for sequencing, constructability, and coordination impacts on the other Contractors. The Construction Manager shall discuss its findings with the Owner and the Architect, and coordinate resolution, as necessary, of any such impacts.

§ 3.3.20 The Construction Manager shall keep a daily log containing a record of weather, each Contractor's Work on the site, number of workers, identification of equipment, Work accomplished, problems encountered, and other similar relevant data as the Owner may require.

§ 3.3.20.1 The Construction Manager shall collect, review for accuracy, and compile the Contractors' daily logs; and include them in the Construction Manager's reports prepared and submitted in accordance with section 3.3.20.2.

§ 3.3.20.2 The Construction Manager shall record the progress of the Project and keep the centralized electronic management system required by this Agreement current. On a monthly basis, or more frequently as required by the Owner, the Construction Manager shall submit written progress reports to the Owner, Owner's legal counsel, and Architect, showing percentages of completion and detailed corrective action plans and/or recovery schedules as appropriate, and other information identified below:

- .1 Work completed for the period;
- .2 Project schedule status, including recovery schedules by Contractor, as appropriate;
- .3 Submittal schedule and status report, including a summary of remaining and outstanding submittals and recovery schedules by Contractor, as appropriate;
- .4 Request for information, Change Order, and Construction Change Directive status reports;
- .5 Tests and inspection reports, if a test or inspection report reveals an unanticipated condition or other failure to satisfy a requirement of the Contract Documents, Construction Manager shall provide a corrective action plan designed to remedy the condition or correct the deficiency on a schedule that meets the applicable Substantial Completion date;
- .6 Status report of nonconforming and rejected Work with an initial or updated corrective action plan;
- .7 Daily logs;
- .8 Summary of all Contractors' Applications for Payment;
- .9 Cumulative total of the Cost of the Work to date including the Construction Manager's compensation and reimbursable expenses at the job site, if any;
- .10 Cash-flow and forecast reports;
- .11 Photographs and/or video recordings to document the progress of the Project;
- .12 Status reports on permits and approvals of authorities having jurisdiction;
- .13 Any other items the Owner may require; and
- .14 At the request of Owner, Construction Manager shall attend Board of Education meetings and/or Facility Committee meetings and update the members of the Board or the committee on the progress of the Project, including the progress of any corrective action plans:

The progress or lack thereof for all corrective action plans and recovery schedules shall be discussed and recorded in the minutes of the meetings required by §3.3.6.

§ 3.3.21 Utilizing the documents provided by the Contractors, the Construction Manager shall make available, at the Project site, the Contract Documents, including Change Orders, Construction Change Directives, and other Modifications, in good order and marked currently to indicate field changes and selections made during construction, and the approved Shop Drawings, Product Data, Samples, and similar required submittals. These shall be in electronic form or paper copy, available to the Owner, Architect, and Contractors. Upon completion of the Project, the Construction Manager shall deliver them in an organized fashion in paper copy and electronic format to the Owner.

(Paragraphs deleted)

§ 3.3.22 The Construction Manager shall arrange for the delivery, storage, protection and security by others of Owner-purchased materials, systems and equipment that are a part of the Project until such items are incorporated into the Work.

§ 3.3.23 With the Architect and Owner's maintenance personnel, the Construction Manager shall observe the Contractors' final testing and start-up of utilities, operational systems and equipment and observe any commissioning as the Contract Documents may require.

§ 3.3.24 When the Construction Manager and Architect consider each Contractor's Work or a designated portion thereof substantially complete, the Construction Manager shall, jointly with that Contractor, prepare for the Architect a list of incomplete or unsatisfactory items and a schedule for their completion. The Construction Manager shall assist the Architect in conducting inspections to determine whether the Work or designated portion thereof is substantially complete.

§ 3.3.25 When the Work of all of the Contractors, or designated portion thereof, is substantially complete, the Construction Manager shall prepare, and the Construction Manager and Architect shall execute, a Certificate of Substantial Completion. The Construction Manager shall submit the executed Certificate to the Owner and Contractors. The Construction Manager shall coordinate the correction and completion of the Work. Following issuance of a Certificate of Substantial Completion of the Work or a designated portion thereof, the Construction Manager together with the Architect shall perform an inspection to confirm the completion of the Work of the Contractors and make recommendations to the Architect when the Work of all of the Contractors is ready for final inspection. The Construction Manager shall assist the Architect in conducting the final inspection.

§ 3.3.26 The Construction Manager shall forward to the Owner, with a copy to the Architect, the following information received from the Contractors: (1) certificates of insurance; (2) consent of surety or sureties, if any, to reduction in or partial release of retainage or the making of final payment; (3) affidavits, receipts, releases and waivers of liens or bonds indemnifying the Owner against liens; and (4) any other documentation required of the Contractors under the Contract Documents, including warranties and similar submittals.

§ 3.3.27 The Construction Manager shall deliver to the Owner, other items provided by the Contractors, such as keys, manuals, record drawings, and maintenance stocks. The Construction Manager shall forward to the Architect a final Project Application for Payment and Project Certificate for Payment, or a final Application for Payment and final Certificate for Payment, upon the Contractors' compliance with the requirements of the Contract Documents.

§ 3.3.28 Duties, responsibilities and limitations of authority of the Construction Manager as set forth in the Contract Documents shall not be restricted, modified or extended without written amendment to this Agreement signed by the Owner and Construction Manager. Consent shall not be unreasonably withheld.

§ 3.3.29 Prior to the expiration of one year from the date of Substantial Completion, the Construction Manager shall, without additional compensation, conduct a meeting with the Owner and Architect to review the facility operations and performance to determine if there are any deficiencies or non-conforming Work. In the event any deficiencies or non-conforming work is uncovered, then the Construction Manager shall contact the appropriate Contractor to have the deficiencies or non-conforming Work repaired prior to the expiration of the warranty.

(Paragraph deleted)

ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

§ 4.1 Supplemental Services – To be determined and agreed to in advance in writing by the parties.

§ 4.1.1 The services listed below are not included in Basic Services but may be required for the Project. The Construction Manager shall provide the listed Supplemental Services only if specifically designated in the table below as the Construction Manager's responsibility, and the Owner shall compensate the Construction Manager as provided in Section 11.2. Unless otherwise specifically addressed in this Agreement, if neither the Owner nor the Construction Manager is designated, the parties agree that the listed Supplemental Service is not being provided for the Project. *(Designate the Construction Manager's Supplemental Services and the Owner's Supplemental Services required for the Project by indicating whether the Construction Manager or Owner shall be responsible for providing the identified Supplemental Service. Insert a description of the Supplemental Services in Section 4.1.2 below or attach the description of services as an exhibit to this Agreement.)*

Supplemental Services	Responsibility <i>(Construction Manager, Owner or not provided)</i>
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(Rows deleted)

§ 4.1.1.1	Measured drawings	Not Provided
§ 4.1.1.2	Tenant-related services	Not Provided
§ 4.1.1.3	Commissioning	Not Provided
§ 4.1.1.4	Development of a commissioning plan	Not Provided
§ 4.1.1.5	Sustainable Project Services pursuant to Section 4.1.3	Not Provided
§ 4.1.1.6	Furniture, furnishings and equipment delivery, and installation coordination	Not Provided
§ 4.1.1.7	Furniture, furnishings and equipment procurement assistance	Not Provided
§ 4.1.1.8	Assistance with site selection	Not Provided
§ 4.1.1.9	Assistance with selection of the Architect	Not Provided
§ 4.1.1.10	Furnish land survey	Not Provided
§ 4.1.1.11	Furnish geotechnical engineering services	Not Provided
§ 4.1.1.12	Provide insurance advice	Not Provided
§ 4.1.1.13	Provide supplemental Project risk analysis and mitigation strategies	Not Provided
§ 4.1.1.14	Stakeholder relationships management	Not Provided
§ 4.1.1.15	Owner moving coordination	Not Provided
§ 4.1.1.16	Coordination of Owner's Separate Contractors	Not Provided
§ 4.1.1.17	Other Supplemental Services	Not Provided

§ 4.1.2 Description of Supplemental Services

§ 4.1.2.1 A description of each Supplemental Service identified in Section 4.1.1 as the Construction Manager's responsibility is provided below.

(Describe in detail the Construction Manager's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit.)

NA

§ 4.1.2.2 A description of each Supplemental Service identified in Section 4.1.1 as the Owner's responsibility is provided below.

(Describe in detail the Owner's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit.)

NA

§ 4.1.3 If the Owner identified a Sustainable Objective in Article I, the Construction Manager shall provide, as a Supplemental Service, the Sustainability Services required in AIA Document E235™-2019, Sustainable Projects Exhibit, Construction Manager as Adviser Edition, attached to this Agreement. The Owner shall compensate the Construction Manager as provided in Section 11.2.

§ 4.2 Construction Manager's Additional Services – To be determined and agreed to in advance in writing by the parties.

§ 4.2.1 The Construction Manager may provide Additional Services after execution of this Agreement, without invalidating this Agreement. Except for services required due to the fault of the Construction Manager, any Additional Services provided in accordance with this Section 4.2 shall entitle the Construction Manager to compensation pursuant to Section 11.3.

§ 4.2.2 Upon recognizing the need to perform the following Additional Services, the Construction Manager shall notify the Owner with reasonable promptness and explain the facts and circumstances giving rise to the need. The Construction Manager shall not proceed to provide the following Additional Services until the Construction Manager receives the Owner's written authorization:

- .1 Services necessitated by a material change in the Scope of the Project, including size, quality, complexity, the Owner's schedule or budget for Cost of the Work. Services necessitated by sections 6.4 and 6.6 shall not be considered additional services;
- .2 Services necessitated by the enactment or revision of codes, laws, regulations or official interpretations after the date of this Agreement;
- .3 Services

(Paragraphs deleted)

as the Initial Decision Maker.

§ 4.2.3 To avoid delay in the Construction Phase, the Construction Manager shall provide the following Additional Services, notify the Owner with reasonable promptness, and explain the facts and circumstances giving rise to the need. If, upon receipt of the Construction Manager's notice, the Owner determines that all or parts of the services are not required, the Owner shall give prompt written notice to the Construction Manager of the Owner's determination. The Owner shall compensate the Construction Manager for the services provided prior to the Construction Manager's receipt of the Owner's notice:

- .1 Services required in an emergency to coordinate the activities of a Contractor or Contractors in the event of risk of personal injury or serious property damage.

§ 4.2.4 Except for services required under Section 3.3.29 and subject to §4.2.5, Construction Phase Services provided more than 60 days after (1) the date of Substantial Completion of the Work, or (2) the anticipated date of Substantial Completion identified in the Initial Information, whichever is earlier, shall be compensated as Additional Services to the extent the Construction Manager incurs additional cost in providing those Construction Phase Services.

§ 4.2.5 If the services covered by this Agreement have not been completed as set out in the schedule contained in Article 11 of this Agreement, through no fault of the Construction Manager, extension of the Construction Manager's services beyond the time periods set out in Article 11 shall be compensated as Additional Services. In such event Owner and Construction Manager shall negotiate a written modification to this Agreement identifying the anticipated duration of the extension, and setting forth Construction Manager's additional fees and expenses for the extension of its services, and Construction Manager's staffing plan for the period of extension.

ARTICLE 5 OWNER'S RESPONSIBILITIES

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall, with the assistance of the Architect and Construction Manager, provide information in a timely manner regarding requirements for and limitations on the Project.

§ 5.2 The Owner shall with the assistance of the Architect and Construction Manager establish and periodically update the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and (3) reasonable contingencies related to all of these costs. The Construction Manager and Architect will work together and agree on the initial and all other estimates of the Cost of the Work. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Construction Manager and Architect. The Owner and the Architect, in consultation with the Construction Manager, shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 5.3 The Owner shall retain an Architect to provide services, duties and responsibilities as described in AIA Document B132-2019, Standard Form of Agreement Between Owner and Architect, Construction Manager as Adviser Edition as modified by the parties. The Owner shall provide the Construction Manager with a copy of the scope of services in the agreement executed between the Owner and Architect, and any further modifications to the Architect's scope of services in the agreement.

§ 5.4 The Owner shall identify a representative authorized to act on the Owner's behalf with respect to the Project. The Owner shall render decisions pertaining to documents the Construction Manager submits in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of the Construction Manager's services. It is understood that there will be some decisions that will be beyond the authority of the designated representative and that require review and/or action by the Owner's Board of Education; in such circumstances it is understood that making the required decision may take a longer period of time.

§ 5.5 Unless provided by the Construction Manager, the Owner upon request from the Construction Manager shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries, and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 5.6 Unless provided by the Construction Manager, the Owner shall furnish services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 5.7 The Owner shall provide the Supplemental Services designated as the Owner's responsibility in Section 4.1.1.

§ 5.8 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E235™-2019, Sustainable Projects Exhibit, Construction Manager as Adviser Edition, attached to this Agreement.

§ 5.9 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents when so notified by the Architect, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 5.10 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests. The Owner shall coordinate the services of its own consultants with those services provided by the Construction Manager. Upon the Construction Manager's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall furnish the services of consultants other than those designated as the responsibility of the Construction Manager in this Agreement, or authorize the Construction Manager to furnish them as an Additional Service, when the Construction Manager requests such services and demonstrates that they are reasonably required by the scope of the Project. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.

§ 5.11 The Owner shall provide prompt written notice to the Construction Manager and Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service or any fault or defect in the Construction Manager's services.

§ 5.12 The Owner reserves the right to perform construction and operations related to the Project with the Owner's own forces, and to award contracts in connection with the Project which are not part of the Construction Manager's responsibilities under this Agreement. The Construction Manager shall notify the Owner if any such independent action will interfere with the Construction Manager's ability to perform the Construction Manager's responsibilities under this Agreement. When performing construction or operations related to the Project, the Owner agrees to be subject to the same obligations and to have the same rights as the Contractors.

§ 5.13 The Owner shall communicate with the Contractors and the Construction Manager's consultants through the Construction Manager about matters arising out of or relating to the Contract Documents. The Owner and Construction Manager shall include the Architect in all communications that relate to or affect the Architect's services or professional responsibilities. The Owner shall promptly notify the Architect of the substance of any direct communications between the Owner and the Construction Manager otherwise relating to the Project. Communications by and with the Architect's consultants shall be through the Architect.

§ 5.14 The Owner shall provide the Construction Manager access to the Project site prior to commencement of the Work subject to Owner's policies and procedures.

(Paragraphs deleted)

ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include the contractors' general conditions costs, overhead and profit. The Cost of the Work does not include the compensation of the Architect and Architect's consultants, compensation of the Construction Manager and Construction Manager's consultants, the costs of the land, rights-of-way, financing, and contingencies for changes in the Work (identified as such) or other costs that are the responsibility of the Owner.

§ 6.1.1 Pursuant to the Education Law, the Owner must obtain approval of the voters of the District for the Project, and for the maximum project expenditure (sometimes referred to herein as the "Referendum Amount"). This Referendum Amount constitutes a fixed-limit maximum expenditure for the Project.

§ 6.1.2 For purposes of this Agreement, the Project Cost shall be the total cost to the Owner of the Project, including, but not necessarily limited to, the Cost of the Work, the compensation of the Architect and the Architect's Consultants, the compensation of the Construction Manager and Construction Manager's consultants, the cost of other project representation, costs of land, rights-of-way, financing costs, legal fees, and all other costs associated with the Project. The Construction Manager acknowledges that the Owner is bound by law to a maximum project expenditure not to exceed the approved Referendum Amount.

§ 6.2 The Owner's budget for the Cost of the Work is provided in Initial Information (see Exhibit A) and may be adjusted throughout the Project as required under Sections 5.2 and 6.4. Evaluations of the Owner's budget, preliminary estimates for the Cost of the Work and detailed estimates of the Cost of the Work prepared by the Construction Manager represent the Construction Manager's professional judgement. It is recognized, however, that neither the Construction Manager nor the Owner has control over the cost of labor, materials; or equipment; the Contractors' methods of determining bid prices; or competitive bidding, market, or negotiating conditions. Accordingly, the Construction Manager cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's budget for the Cost of the Work, or from any estimate of the Cost of the Work, or evaluation, prepared or agreed to by the Construction Manager.

§ 6.3 If a discrepancy exists between the Construction Manager's cost estimates and the Architect's cost estimates, the Construction Manager and the Architect shall work together to reconcile the cost estimates.

§ 6.4 If the Construction Manager's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Construction Manager, in consultation with the Architect, shall make appropriate written recommendations to the Owner to adjust the Project's size, quality, or budget (including but not limited to, design alternatives, material choices, building systems, equipment, etc.) for the Owner's consideration and approval.

§ 6.5 If the Construction Manager's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Owner shall

- .1 give written approval of an increase in the budget for the Cost of the Work, so long as the overall Project Cost does not exceed the Referendum Amount;
- .2 terminate in accordance with Section 9.3;
- .3 in consultation with the Construction Manager and Architect, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or
- .4 implement any other mutually acceptable alternative.

§ 6.6 If the Owner chooses to revise the Project program, scope, or quality to reduce the Cost of the Work pursuant to Section 6.5.3, or if the bids or proposals received from the prospective Contractors, in the aggregate, exceed the Owner's budget for the Cost of the Work, and the Owner chooses to revise the Project program, scope, or quality to reduce the Cost of the Work, the Construction Manager shall cooperate with the Owner and Architect to develop the necessary revisions, update the cost estimate, and obtain additional bids. The Construction Manager will perform the services described in Sections 6.4 and 6.6 without additional compensation.

ARTICLE 7 COPYRIGHTS AND LICENSES

The Construction Manager and the Construction Manager's consultants, if any, shall not own or claim a copyright in the Instruments of Service. The Construction Manager, the Construction Manager's consultants, if any, and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright

owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.

ARTICLE 8 CLAIMS AND DISPUTES

§ 8.1 General

§ 8.1.1

Causes of action between the parties to this Agreement pertaining to acts or failures to act shall be deemed to have accrued and the applicable statutes of limitations shall commence to run not later than as provided by law.

§ 8.1.2 Notwithstanding the limits of any insurance coverage required by this Agreement, the Construction Manager shall indemnify and hold the Owner and the Owner's Board of Education, officers, administrators, volunteers, and employees harmless from and against damages, losses and judgments arising from claims by third parties for bodily injury or property damage, including reasonable attorneys' fees and expenses recoverable under applicable law, but only to the extent they are caused by the negligent acts or omissions of the Construction Manager, its employees and/or its consultants in the performance of services under this Agreement. This obligation shall survive the termination or expiration of this Agreement.

(Paragraphs deleted)

§ 8.2 Mediation

§ 8.2.1 Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to commencing litigation. If either party will be prejudiced by waiting until the mediation has concluded, then either party may proceed in accordance with applicable law to comply with filing deadlines prior to resolution of the matter by mediation.

§ 8.2.2 The Owner and Construction Manager shall endeavor to resolve claims, disputes and other matters in question between them by mediation which, unless the parties mutually agree otherwise, shall be governed by the American Arbitration Association's Construction Industry Mediation Procedures in effect on the date of this Agreement, but unless the parties mutually agree, the American Arbitration Association shall not administer or oversee the mediation. A request for mediation shall be made in writing, delivered to the other party to this Agreement, and filed with a mutually agreeable person or entity administering the mediation. The request may be made concurrently with the filing of a complaint but, in such event, mediation shall proceed in advance of the litigation, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order.

§ 8.2.3 The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

§ 8.2.4 If the parties do not resolve a dispute through mediation pursuant to this Section 8.2, the

(Paragraphs deleted)

parties shall proceed to litigation with exclusive jurisdiction and venue in New York State Supreme Court for the County where the project is located. The costs of any binding dispute resolution procedures and reasonable attorney's fees shall be borne by the non-prevailing party, as determined by the adjudicator of the dispute.

§ 8.3 The provisions of this Article 8 shall survive the termination of this Agreement.

(Paragraphs deleted)

ARTICLE 9 TERMINATION OR SUSPENSION

§ 9.1 If the Owner suspends the Project for more than 90 cumulative days for reasons other than the fault of the Construction Manager, the Construction Manager may terminate this Agreement by giving not less than 14 days' written notice. If the Owner fails to make payments to the Construction Manager in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Construction Manager's option, cause for suspension of performance of services under this Agreement. If the Construction Manager elects to suspend services, the Construction Manager shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Construction Manager shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Construction Manager all sums due prior to suspension and any expenses incurred in the

interruption and resumption of the Construction Manager's services. The Construction Manager's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 Either party may terminate this Agreement for cause upon not less than seven days' written notice to the other party should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

§ 9.3 The Owner may terminate this Agreement upon not less than seven days' written notice to the Construction Manager for the Owner's convenience and without cause.

§ 9.4 If the Owner terminates this Agreement for its convenience pursuant to Section 9.3, or the Construction Manager terminates this Agreement pursuant to Section 9.1, the Owner shall compensate the Construction Manager for services performed and Reimbursable Expenses incurred prior to the date of termination provided the Construction Manager delivers all existing Project records held in its files or under its control, in hardcopy and electronic format, to the Owner in a useful and organized manner.

§ 9.5 If, after notice of termination for cause by the Owner, it is determined for any reason that Construction Manager was not in default or that the default was excusable, the rights and obligations of the parties shall be the same as if the notice of termination had been issued without cause by the Owner pursuant to Section 9.3.

(Paragraphs deleted)

ARTICLE 10 MISCELLANEOUS PROVISIONS

§ 10.1 This Agreement shall be governed by the law of the state of New York, excluding that jurisdiction's choice of law rules

§ 10.2 Terms in this Agreement shall have the same meaning as those in AIA Document A232-2019, General Conditions of the Contract for Construction as revised by the parties and contained in the Contract Documents, except for purposes of this Agreement, the term "Work" shall include the work of all Contractors under the administration of the Construction Manager and the Architect.

§ 10.3 The Owner and Construction Manager, respectively, bind themselves, their agents, successors, assigns, and legal representatives to this Agreement. Neither the Owner nor the Construction Manager shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Owner's rights and obligations under this Agreement, including any payments due to the Construction Manager by the Owner prior to the assignment.

§ 10.4 Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Construction Manager.

§ 10.5 Unless otherwise required in this Agreement, the Construction Manager shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site, unless the hazardous materials or toxic substances were brought to the Project site by the Construction Manager or its employees. Notwithstanding the above limitations, it is understood that the Construction Manager shall provide the same services for the Owner with respect to any asbestos removal activities or other environmental activities as are provided by the Construction Manager with respect to all other activities of the Project.

§ 10.6 If the Construction Manager or Owner receives information specifically designated as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except as set forth in Section 10.6.1. This Section 10.6 shall survive the termination of this Agreement.

§ 10.6.1 The receiving party may disclose "confidential" or "business proprietary" information after 7 days' notice to the other party, when required by law, arbitrator's order, or court order, including a subpoena or other form of compulsory legal process issued by a court or governmental entity, or to the extent such information is reasonably necessary for the receiving party to defend itself in any dispute. The receiving party may also disclose such information to its employees, consultants, or contractors in order to perform services or work solely and exclusively

for the Project, provided those employees, consultants and contractors are subject to the restrictions on the disclosure and use of such information as set forth in this Section 10.6.

§ 10.6.2 Construction Manager acknowledges that Owner is subject to the disclosure requirements imposed by New York State law, including but not limited to the NYS Freedom of Information Law, and that subject to any applicable exceptions which may apply, Owner may be obligated to disclose information and produce copies of documents that are deemed "confidential" or "business proprietary" under the terms of this Agreement.

§ 10.7 The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.

(Paragraphs deleted)

§10.8 This Agreement, including any obligations hereunder, may not be assigned to any other party without the express written permission of the other party to this Agreement. A sale of all or a majority interest in the Construction Manager, a material change in the executive leadership of the Construction Manager, or a change in the Construction Manager's on-site representative without the prior written consent of the Owner shall be deemed an assignment in violation of the terms and conditions of this Agreement, at the option of the Owner.

§10.9 The notice requirements set forth in this Agreement dealing with Claims and Disputes are in addition to and not a substitution or replacement of any and all notice requirements contained in applicable law.

§ 10.10 The Construction Manager shall have the right to include photographic or artistic representations of the design of the Project among the Construction Manager's promotional and professional materials. The Construction Manager shall provide professional credit for the Architect and the Contractors in the Construction Manager's promotional materials for the Project. The Construction Manager shall be given reasonable access to the completed Project to make such representations. However, the Construction Manager's materials shall not include the Owner's confidential or proprietary information if the Owner has previously advised the Construction Manager in writing of the specific information considered by the Owner to be confidential or proprietary. The Owner shall provide professional credit for the Construction Manager in the Owner's promotional materials for the Project. This Section 10.10 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.2.

ARTICLE 11 COMPENSATION

§ 11.1 For the Construction Manager's Basic Services described herein, the Owner shall compensate the Construction Manager as follows:

For Pre-referendum services: to be provided at no additional cost pursuant to the terms and conditions of the Pre-referendum Services Agreement dated February 21, 2022, which is incorporated herein by reference.

§ 11.1.1 For Preconstruction Phase Services in Section 3.2:

For Preconstruction Services a total of Seven Hundred Ninety Thousand Two Hundred Forty-Four Dollars (\$790,244) payable in Fourteen(14) equal monthly installments of \$56,446.00.

§ 11.1.2 For Construction Phase Services in Section 3.3:

(Paragraph deleted)

For Construction Services a total of Three Million Nine Hundred Eighty-Four Thousand Dollars (\$3,984,000) payable in Forty-Eight (48) equal monthly installments of \$83,000.

For Post Construction Services a total of One Hundred Ninety-Five Thousand Six Dollars (\$195,006) payable in Three (3) equal monthly installments of \$65,002.

Total Lump Sum Contract amount of Four Million Nine Hundred Sixty-Nine Thousand Two Hundred Fifty Dollars (\$4,969,250)

§ 11.2 For the Construction Manager's Supplemental Services designated in Section 4.1.1, and for any Sustainability Services required pursuant to Section 4.1.3, the Owner shall compensate the Construction Manager as follows:

To be agreed in writing in advance by the parties.

§ 11.3 Additional Services shall be compensated only with the prior written approval of the Owner, which shall include a description of the Additional Services, the amount of or the method of determining the compensation for such Additional Services, and the impact, if any, on the Project Schedule. For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Construction Manager as follows as agreed by Owner in writing:

To be agreed in writing in advance by the parties.

§ 11.4 Compensation for Supplemental and Additional Services of the Construction Manager's consultants when not included in Sections 11.2 or 11.3, shall be the amount invoiced to the Construction Manager.
(Paragraphs deleted)

§ 11.5 The hourly billing rates for services of the Construction Manager and the Construction Manager's consultants are set forth in attached Exhibit B. The rates shall be adjusted in accordance with the Construction Manager's and Construction Manager's consultants' normal review practices.
(Paragraphs deleted)

(Table deleted)

§ 11.6 Compensation for Reimbursable Expenses

§ 11.6.1 Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Construction Manager and the Construction Manager's consultants directly related to the Project, as follows:

(Paragraphs deleted)

- .1 Permitting and other fees required by authorities having jurisdiction over the Project;
- .2 Printing, reproductions, plots, and standard form documents;
- .3 Postage, handling, and delivery; and

(Paragraph deleted)

- .4 Professional photography, and presentation materials requested by the Owner;

(Paragraphs deleted)

§ 11.6.2 For Reimbursable Expenses the compensation shall be the actual expenses incurred by the Construction Manager and the Construction Manager's consultants.

(Paragraphs deleted)

§ 11.6.3 Records of Reimbursable Expenses, expenses pertaining to Supplemental and Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

ARTICLE 12 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Agreement are as follows:

None

§ 12.1 It is understood that the use of an Architect by the Owner shall not diminish the responsibilities and obligations of the Construction Manager.

§12.2 **Project Schedule** It is recognized that Construction Manager cannot and will not be in control of the Architect's or Contractors' activities in connection with the Project, and therefore, Construction Manager cannot warrant or represent that the actual Project Schedule will be consistent with the estimated Milestone Schedule, nor does Construction Manager warrant or represent that the actual progress of design and construction will be consistent

with the Milestone Schedule or any Project Schedule. The Construction Manager shall not be responsible for slippage in the Project Schedule caused by Owner, its Architect or, its Contractors, nor for delays caused by Municipal or other authorities involved in the permitting and review process, or other factors not within the control of the Construction Manager. If conditions indicate that a Contractor may not achieve a milestone completion date required by its Agreement with the Owner, the Construction Manager shall notify the Owner and Architect and recommend corrective actions to the Owner so that milestone completion dates may be met, unless the Owner agrees in writing to revise the milestone completion dates.

§12.3 TRADE CONTRACTS Unless otherwise mutually agreed by the parties, the terms and conditions of Owner-Contractor Contracts, and any supplementary conditions, shall be reasonably satisfactory to the Construction Manager. The Owner shall provide the Construction Manager with copies of all executed Owner-Contractor Contracts. The Owner shall ensure that each Owner-Contractor Contract:

.1 contains the following or equivalent language:

"To the fullest extent permitted by law, Contractor hereby agrees to indemnify and defend Owner, Construction Manager, their directors trustees, officers, members, employees, agents and consultants ("Indemnitees") from all claims for bodily injury and property damage, other than to the Work itself, including reasonable attorneys' fees, costs and expenses, that may arise from the performance of the Work, but only to the extent caused by the negligent acts or omissions of the Contractor, Contractor's subcontractors or anyone employed directly or indirectly by any of them or by anyone for whose acts any of them may be liable. This provision shall survive the termination of this Agreement."

.2 provides that the Construction Manager is in all cases acting solely on behalf of the Owner in soliciting, awarding and administering the Owner-Contractor Contracts;

.3 contains the following or equivalent language:

"The Contractor shall name the Construction Manager as an additional insured under the Contractor's comprehensive automobile liability, commercial general liability and umbrella policies issued for this Project, with such coverage being primary and non-contributing with any other insurance available to the Construction Manager, and provided using an ISO additional insured endorsement form that specifically names the Construction Manager as an additional insured, including CG 20 10 (11/85) or an industry accepted endorsement with equivalent wording and coverage, and further to provide the Construction Manager with a copy of said additional insured endorsement form."

In the event Contractor is unable to procure such coverage specifically naming the Construction Manager as an additional insured, Contractor shall notify the Owner and Construction Manager. Subject to the approval of Owner and Construction Manager, Contractor may provide a blanket additional insured endorsement in favor of the Construction Manager using ISO additional insured endorsement form CG 20 38 (04/13) or an industry accepted endorsement with equivalent wording and coverage, provided that such coverage does not preclude coverage in favor of the Construction Manager based on its lack of privity with Contractor, nor limits such coverage to operations performed by Contractor for the Construction Manager. The Contractor shall provide the Construction Manager with a copy of said additional insured endorsement form."

.4 contains the following language with respect to safety:

"Prevention of accidents at the site is the responsibility of the Contractor, its employees, subcontractors, and suppliers, and all other Contractors at the site. The Contractor shall establish its own safety program implementing safety measures, policies, and standards conforming to those required or recommended by governmental and quasi-governmental authorities having jurisdiction. The Construction Manager is not responsible for identifying unsafe practices, and the Construction Manager's failure to stop the Contractor's unsafe practices shall not relieve the Contractor of its responsibility for safety. The Contractor shall indemnify the Construction Manager and the Owner for fines and penalties imposed on the Construction Manager or Owner as a result of safety violations."

The Construction Manager shall not have any liability for or responsibility under any Owner-Contractor Contract executed by the Owner, or by the Construction Manager acting on behalf of the Owner; and the Construction Manager's activities as set forth in this Agreement shall imply no such liability or responsibility. Contractors and their subcontractors and suppliers are not intended to be and shall not be third-party beneficiaries of this Agreement."

§12.4 Field Office The Owner shall provide during the course of the Project a fully functional, equipped, and supplied field office for use by the Architect and Construction Manager; the field office shall include all furniture, equipment, telecommunication and data systems, mobile communications, and office supplies necessary to facilitate the construction process. At its option, the Owner may elect to require the Contractor for General Construction, as part of the Contract Documents requirements for that Construction Contract, to provide the fully functional, equipped, and supplied field office.

§12.5 Construction Manager Signage The Construction Manager may erect and maintain, at its own expense, its own corporate signage on the premises of the Project. The Construction Manager shall obtain the written approval of the Owner prior to the placement of any signage on or about the Project. The Owner shall have the right to review and approve, which approval shall not be unreasonably withheld, the format, content, amount, manner, and location of any signage by the Construction Manager on or about the Project.

ARTICLE 13 SCOPE OF THE AGREEMENT

§ 13.1 This Agreement represents the entire and integrated agreement between the Owner and the Construction Manager and supersedes all prior negotiations, representations or agreements, either written or oral, dealing with the subject matter hereof, including but not limited to any consulting or pre-referendum agreements related to the Project defined herein. This Agreement may be amended only by written instrument signed by both the Owner and Construction Manager.

§ 13.2 This Agreement is comprised of the following documents identified below:

- .1 AIA Document C132™-2019, Standard Form Agreement Between Owner and Construction Manager as Adviser, as modified by the parties.

- .2 AIA Document E203™-2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below:

(Insert the date of the E203-2013 incorporated into this Agreement.)

NA

- .3 Exhibits:

(Check the appropriate box for any exhibits incorporated into this Agreement.)

[NA] AIA Document E235™-2019, Sustainable Projects Exhibit, Construction Manager as Adviser Edition, dated as indicated below:

(Insert the date of the E235-2019 incorporated into this agreement.)

[XX] Other Exhibits incorporated into this Agreement:

(Clearly identify any other exhibits incorporated into this Agreement, including any exhibits identified in Section 4.1.2.)

a) Exhibit "A" – Project Scope and Budget

b) Exhibit "B" – Project Schedule and Construction Manager's staffing plan and hourly billing rates

c) Exhibit "C" - Architect-Construction Manager Coordination Matrix, (if not attached hereto, the Parties agree to work with the Architect to reach mutual agreement on a Responsibility Matrix and attach same as an exhibit to this Agreement and the Architect services agreement. If there is a conflict between this Agreement and the attached Responsibility Matrix, the Responsibility Matrix shall govern.

- .4 Other documents:

a) AIA Document A232-2019, General Conditions, as modified

This Agreement may be executed in any number of counterparts, each of which when so executed shall be deemed to

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User Notes:

(1884763506)

be an original and all of which taken together shall constitute one and the same Agreement. Delivery of a signature page attached to this Agreement containing one or more signatures by facsimile or other electronic means shall be as effective as delivery of the original signature page to this Agreement. This Agreement shall not be binding until all Parties have signed.

This Agreement is entered into as of the day and year first written above.

OWNER *(Signature)*

Dr. Timothy Terranova, Superintendent of Schools
(Printed name and title)



CONSTRUCTION MANAGER *(Signature)*

Mark Esposito, President
(Printed name and title)



Project Estimate Summary
Victor CSD 2023 CIP
Conceptual Estimate Dated 8/6/2024
Capital Improvement Project Summary



Exhibit "A"

Capital Improvement Project		Conceptual Budget
Early Childhood School		\$3,429,697
Primary School		\$3,649,298
Intermediate School		\$17,390,802
Senior High School		\$28,652,448
Junior High School		\$19,610,580
Operations Center		\$1,830,840
Victor Learning Center		\$1,596,157
Subtotal Construction Budget		\$76,159,822
Construction Contingency		\$5,331,188
Incidental Budget		\$17,928,022
Capitalized Interest/DASNY		\$0
Capital Improvement Project		\$99,419,031



Project Estimate Summary
Victor CSD 2023 CIP
Conceptual Estimate Dated 8/6/2024
Capital Improvement Project Conceptual Scope



	Unit Quantity	Type	Unit Cost	Initial Cost	Escalation 20%	Design Contingency 10%	Subtotal Construction Budget	Construction Contingency 7%	Incidental Budget 22%	Capitalized Interest/DASNY 0%	Total Scope of Work Value
Early Childhood School											
Renovations											
1 Cafeteria / Gym Vestibule - ACM Floor Abatement & New Carpet	1,540	sf	\$30	\$46,200	\$9,740	\$5,544	\$60,984	\$4,269	\$14,356	\$0	\$79,609
2 Secure Entrance Translucent Window (Translucent Window ONLY, \$0K Allowance per District)	1	ls	\$30,000	\$30,000	\$6,000	\$3,600	\$39,600	\$2,772	\$9,122	\$0	\$51,694
3 Nursing Room (\$0K Allowance per District)	1	ls	\$30,000	\$30,000	\$6,000	\$3,600	\$39,600	\$2,772	\$9,122	\$0	\$51,694
4 Main Office Renovations	1,450	sf	\$375	\$543,750	\$108,750	\$65,250	\$717,750	\$50,243	\$168,958	\$0	\$936,951
5 Gymnasium Rock Wall (Allowance)	1	ls	\$175,000	\$175,000	\$35,000	\$21,000	\$231,000	\$16,170	\$54,377	\$0	\$301,547
6 Upgrade Condensate / Heat Exchanger (Replace 1 Heat EX with Condensate Box & 2 Pumps) BCS	1	ls	\$240,000	\$240,000	\$48,000	\$28,800	\$316,800	\$22,176	\$74,575	\$0	\$413,551
7 PA & Clock System Upgrades BCS	126,570	sf	\$2.50	\$316,425	\$63,285	\$37,971	\$417,681	\$29,238	\$98,322	\$0	\$545,241
8 Gymnasium Air Conditioning (Includes New 25 Ton ACCU on Roof and DX Cooling Coil for Existing Gym AHU - No Duct Modifications)	1	ls	\$250,000	\$250,000	\$50,000	\$30,000	\$330,000	\$23,100	\$77,687	\$0	\$430,787
9 Cafeteria Air Conditioning (Includes New 10 Ton ACCU on Roof and DX Cooling Coil for Existing Cafe AHU - New Duct in Cafeteria Ceiling)	1	ls	\$200,000	\$200,000	\$40,000	\$24,000	\$264,000	\$18,480	\$62,146	\$0	\$344,626
Renovations Subtotal				\$1,831,375	\$366,275	\$219,765	\$2,417,415	\$169,219	\$569,059	\$0	\$3,155,694
Site											
1 Front Concrete Stair Entrance - Reconstruct & Incorporate ADA Ramp to Main Entrance	1	ls	\$500,000	\$500,000	\$100,000	\$60,000	\$660,000	\$46,200	\$155,364	\$0	\$861,564
2 Additional Staff Parking (MDA - South of Field 24 & East of District Offices)	16,680	sf	\$16	\$266,880	\$53,376	\$32,076	\$352,282	\$24,660	\$82,927	\$0	\$459,868
Site Subtotal				\$766,880	\$153,376	\$92,076	\$1,012,282	\$70,860	\$238,291	\$0	\$1,321,432
Subtotal Early Childhood School				\$2,598,255	\$519,651	\$311,791	\$3,429,697	\$240,079	\$807,351	\$0	\$4,477,126
Primary School											
Renovations											
1 Gym Divider Curtains (Based on Masack Pricing Summer 2022)	1	ls	\$60,000	\$60,000	\$12,000	\$7,200	\$79,200	\$5,544	\$18,644	\$0	\$103,388
2 Gym Backboard Replacements	6	ea	\$12,500	\$75,000	\$15,000	\$9,000	\$99,000	\$6,930	\$23,305	\$0	\$129,235
3 Classroom Reno RM 130	770	sf	\$300	\$231,000	\$46,200	\$27,720	\$304,920	\$21,344	\$71,778	\$0	\$398,041
4 Main Office Renovation (Does Not Include Any Scope at Secured Vestibule RM 7)	1,150	sf	\$375	\$431,250	\$86,250	\$51,750	\$569,250	\$39,848	\$134,001	\$0	\$743,099
5 Clock & PA System Replacement BCS (Digital Screens - NO LED Displays)	113,860	sf	\$2.50	\$284,650	\$56,930	\$34,158	\$375,738	\$26,302	\$88,449	\$0	\$490,488
6 Existing Single Use & Staff Toilet Rooms - Plumbing Fixture Replacements ONLY (Includes Toilet RM in Resource 102B - NO Tile or Finishes Included)	22	ea	\$10,000	\$220,000	\$44,000	\$26,400	\$290,400	\$20,328	\$68,360	\$0	\$379,088
7 New Single-Use Toilet Rooms (Includes Toilet RM in Resource RM 102B)	3	ea	\$90,000	\$270,000	\$54,000	\$32,400	\$356,400	\$24,948	\$81,897	\$0	\$465,245
8 Student Gang Toilet Rooms - Floor Tile & Wall Tile Replacement ONLY BCS	1	ls	\$250,000	\$250,000	\$50,000	\$30,000	\$330,000	\$23,100	\$77,682	\$0	\$430,782
9 Student Gang Toilet Rooms - Plumbing Fixture and Partition Replacements ONLY BCS	8	ea	\$60,000	\$480,000	\$96,000	\$57,600	\$633,600	\$44,352	\$149,149	\$0	\$827,101
10 Gymnasium Air Conditioning (Includes (2) New 12.5 Ton ACCUs on Roof and (2) DX Cooling Coils for Existing Gym AHUs - No Duct Modifications)	1	ls	\$200,000	\$200,000	\$40,000	\$24,000	\$264,000	\$18,480	\$62,146	\$0	\$344,626
Renovations Subtotal				\$2,501,900	\$500,380	\$300,228	\$3,302,508	\$231,176	\$777,410	\$0	\$4,311,094
Site											
1 Expand Parking in South Lot (MDA)	16,420	sf	\$16	\$262,720	\$52,544	\$31,526	\$346,790	\$24,275	\$81,634	\$0	\$462,700
Site Subtotal				\$262,720	\$52,544	\$31,526	\$346,790	\$24,275	\$81,634	\$0	\$462,700
Subtotal Primary School				\$2,764,620	\$552,924	\$331,754	\$3,649,298	\$255,451	\$859,045	\$0	\$4,763,794



Project Estimate Summary
Victor CSD 2023 CIP
Conceptual Estimate Dated 8/6/2024
Capital Improvement Project Conceptual Scope



	Unit Quantity	Type	Unit Cost	Initial Cost	Escalation 20%	Design Contingency 10%	Subtotal Construction Budget	Construction Contingency 7%	Incidental Budget 22%	Capitalized Interest/DASNY 0%	Total Scope of Work Value
Intermediate School											
Additions											
1. Classroom Addition	8,400	sf	\$600	\$5,040,000	\$1,008,000	\$604,800	\$6,652,800	\$465,696	\$1,566,069	\$0	\$8,684,565
2. Cafeteria Addition	1,500	sf	\$600	\$900,000	\$180,000	\$108,000	\$1,188,000	\$83,160	\$279,655	\$0	\$1,550,815
Additions Subtotal				\$5,940,000	\$1,188,000	\$712,800	\$7,840,800	\$548,856	\$1,845,724	\$0	\$10,235,380
Renovations											
1. Serving Area Bumpout Renovation	850	sf	\$400	\$340,000	\$68,000	\$40,800	\$448,800	\$31,416	\$105,648	\$0	\$585,864
2. Serving Line Equipment	1	ls	\$100,000	\$100,000	\$20,000	\$12,000	\$132,000	\$9,240	\$31,073	\$0	\$172,313
3. Existing Cafeteria HVAC Upgrades (Includes AC & HVAC to support Cafeteria Addition)	1	ls	\$500,000	\$500,000	\$100,000	\$60,000	\$660,000	\$46,200	\$155,364	\$0	\$861,564
4. Gymnasium Air Conditioning (Includes (2) New 15 Ton ACCUs on Roof and (2) DX Cooling Coils for Existing Gym AHUs. No Duct Modifications)	1	ls	\$250,000	\$250,000	\$50,000	\$30,000	\$330,000	\$23,100	\$77,682	\$0	\$430,782
5. Classroom Addition - Mechanical RM in Existing Building (RM 123 - AHU to Serve Addition)	1	ls	\$450,000	\$450,000	\$90,000	\$54,000	\$594,000	\$41,580	\$139,828	\$0	\$775,408
6. Classroom Addition - Renovate Portion of Existing Corridor CB2 to Tie into New Addition	700	sf	\$150	\$105,000	\$21,000	\$12,600	\$138,600	\$9,702	\$32,626	\$0	\$180,928
7. Existing Single Use & Staff Toilet Rooms - Plumbing Fixture Replacements ONLY	22	ea	\$10,000	\$220,000	\$44,000	\$26,400	\$290,400	\$20,328	\$68,360	\$0	\$379,088
8. Student Gang Toilet Rooms - Plumbing Fixture and Partition Replacements ONLY	8	ea	\$60,000	\$480,000	\$96,000	\$57,600	\$633,600	\$44,352	\$149,149	\$0	\$827,101
9. Music Room 195 - Add Acoustic Sound Treatment to Roof Deck	1	ls	\$100,000	\$100,000	\$20,000	\$12,000	\$132,000	\$9,240	\$31,073	\$0	\$172,313
10. Ex. Music Rm's 181 & 183 - Remove Partition Wall Dividing Spaces and Patch Floor	1	ls	\$30,000	\$30,000	\$6,000	\$3,600	\$39,600	\$2,772	\$9,322	\$0	\$51,694
11. Elevator Upgrades per TKE Proposal	1	ls	\$108,600	\$108,600	\$21,720	\$13,032	\$143,352	\$10,035	\$33,745	\$0	\$187,132
12. Roofing Replacement BCS	17,100	sf	\$42	\$718,200	\$143,640	\$86,184	\$948,024	\$66,362	\$221,165	\$0	\$1,235,551
13. RTU Replacements BCS (RTUs with Heat Recovery & Cooling Coils)	4	ea	\$500,000	\$2,000,000	\$400,000	\$240,000	\$2,640,000	\$184,800	\$621,456	\$0	\$3,446,256
14. HVAC Controls System - Upgrade Controls on 2nd Floor	30,000	sf	\$8	\$240,000	\$48,000	\$28,800	\$316,800	\$22,176	\$74,575	\$0	\$413,551
15. PA / Clock System Replacement (Digital Screens - NO LED Displays)	136,780	sf	\$2.50	\$341,950	\$68,390	\$41,034	\$451,374	\$31,596	\$106,251	\$0	\$589,224
16. Emergency Standby Power System Code Upgrades - Natural Gas Generator - (KW? Includes 2 HR Rated Wall to Conform with Code)	1	ls	\$475,000	\$475,000	\$95,000	\$57,000	\$627,000	\$43,890	\$147,596	\$0	\$818,486
Renovations Subtotal				\$6,458,750	\$1,291,750	\$775,050	\$8,525,550	\$596,789	\$2,006,914	\$0	\$11,129,253
Site											
1. Classroom Addition Site Impacts	1	ls	\$450,000	\$450,000	\$90,000	\$54,000	\$594,000	\$41,580	\$139,828	\$0	\$775,408
2. Cafeteria Addition Site Impacts	1	ls	\$100,000	\$100,000	\$20,000	\$12,000	\$132,000	\$9,240	\$31,073	\$0	\$172,313
3. Visitor Parking Lot (East of Proposed Classroom Addition)	13,300	sf	\$17	\$226,100	\$45,220	\$27,132	\$298,452	\$20,892	\$70,256	\$0	\$389,599
Site Subtotal				\$776,100	\$155,220	\$93,132	\$1,024,452	\$71,712	\$241,156	\$0	\$1,337,330
Subtotal Intermediate School				\$13,174,850	\$2,634,970	\$1,580,982	\$17,390,802	\$1,217,356	\$4,093,795	\$0	\$22,701,953



Project Estimate Summary
Victor CSD 2023 CIP
Conceptual Estimate Dated 8/6/2024
Capital Improvement Project Conceptual Scope



	Unit	Type	Unit Cost	Initial Cost	Escalation 20%	Design Contingency 10%	Subtotal Construction Budget	Construction Contingency 7%	Incidental Budget 22%	Capitalized Interest/DASNY 0%	Total Scope of Work Value
Senior High School											
Additions											
1. 1st Floor Classroom Addition (SR High Classroom Sub)	13,100	sf	\$600	\$7,860,000	\$1,572,000	\$941,200	\$10,375,200	\$726,264	\$2,442,322	\$0	\$13,543,786
2. 1st Floor Classroom Addition (secured vestibule New HS Main Entrance)	1	ls	\$1,000,000	\$1,000,000	\$200,000	\$120,000	\$1,320,000	\$92,400	\$310,778	\$0	\$1,723,128
Additions Subtotal				\$8,860,000	\$1,772,000	\$1,061,200	\$11,695,200	\$818,664	\$2,753,050	\$0	\$15,266,914
Renovations											
1. SR HS Main Office Relocation Adjacent to New Entrance Vestibule (Includes Conference RM, Psych & Counseling, Principals & SRO Offices)	6,000	sf	\$375	\$2,250,000	\$450,000	\$270,000	\$2,970,000	\$207,900	\$699,138	\$0	\$3,877,038
2. SR HS Health Clinic Renovation Rm 111 (No Plumbing Included)	2,000	sf	\$350	\$700,000	\$140,000	\$84,000	\$924,000	\$64,680	\$217,510	\$0	\$1,206,190
3. SR HS Renovate Exg. Main Office into 3 Classrooms (Rms 530, 493 & 492)	2,900	sf	\$350	\$1,015,000	\$203,000	\$121,800	\$1,339,800	\$93,786	\$315,389	\$0	\$1,748,975
4. SR HS Career Center Renovation (RM 106)	900	sf	\$325	\$292,500	\$58,500	\$35,100	\$386,100	\$27,027	\$90,888	\$0	\$504,015
5. PA / Clock System Replacement (Digital Screens - NO LED Displays)	367,000	sf	\$2.50	\$917,500	\$183,500	\$110,100	\$1,211,100	\$84,777	\$285,093	\$0	\$1,580,970
6. Upgrade Electrical Service to Support HS 1st Floor Classroom Addition (M/E Review Existing Electrical Loads Vs. Added Loads for Addition & AC)	1	ls	\$1,000,000	\$1,000,000	\$200,000	\$120,000	\$1,320,000	\$92,400	\$310,728	\$0	\$1,723,128
7. Temporary Construction Measures for Egress to Facilitate Construction of Classroom Addition	1	ls	\$100,000	\$100,000	\$20,000	\$12,000	\$132,000	\$9,240	\$31,073	\$0	\$172,313
8. Relocate Stairwell to Support HS 1st Floor Classroom Addition	1	ls	\$200,000	\$200,000	\$40,000	\$24,000	\$264,000	\$18,480	\$67,146	\$0	\$344,626
9. Roofing Replacement BCS (4MMIL S Allowance per VCSD)	57,600	sf	\$42	\$2,419,200	\$483,840	\$290,304	\$3,193,344	\$223,534	\$751,713	\$0	\$4,168,591
10. Kitchen Sanitary Line Replacement	1	ls	\$75,000	\$75,000	\$15,000	\$9,000	\$99,000	\$6,930	\$23,305	\$0	\$129,235
11. Art Room Sanitary System - Clay Trap BCS	1	ls	\$15,000	\$15,000	\$3,000	\$1,800	\$19,800	\$1,386	\$4,661	\$0	\$25,847
12. Gymnasium Air Conditioning (Includes (2) New 15 Ton Air Cooled Air Handlers, (1) Existing Unit for Existing Gym AHU's - No Duct Modifications)	1	ls	\$250,000	\$250,000	\$50,000	\$30,000	\$330,000	\$23,100	\$77,682	\$0	\$430,782
13. Cafeteria Air Conditioning (Includes New 15 Ton ACU on Roof and DR Cooling Coil for Existing Caf AHU - No Duct Modifications - Insulate Supply/Return Duct)	1	ls	\$175,000	\$175,000	\$35,000	\$21,000	\$231,000	\$16,170	\$54,377	\$0	\$301,547
Renovations Subtotal				\$9,409,200	\$1,881,840	\$1,129,104	\$12,420,144	\$869,410	\$2,923,702	\$0	\$16,213,256
Site											
1. 1st Floor Classroom Addition Site Impacts	1	ls	\$750,000	\$750,000	\$150,000	\$90,000	\$990,000	\$69,300	\$233,046	\$0	\$1,292,346
2. 1st Floor Classroom Addition - Courtyard Drainage Allowance	1	ls	\$100,000	\$100,000	\$20,000	\$12,000	\$132,000	\$9,240	\$31,073	\$0	\$172,313
3. Field #7 - Turf & Drainage	65,000	sf	\$25	\$1,625,000	\$325,000	\$195,000	\$2,145,000	\$150,150	\$504,933	\$0	\$2,800,083
4. Field #7 - Perimeter Fencing & Mow Strip	970	lf	\$100	\$97,000	\$19,400	\$11,640	\$128,040	\$8,963	\$30,141	\$0	\$167,143
5. Field #7 - ADA Access & Sidewalks	1	ls	\$100,000	\$100,000	\$20,000	\$12,000	\$132,000	\$9,240	\$31,073	\$0	\$172,313
6. Sidewalks BCS (Unknown Location 30,000SF)	10,000	sf	\$25	\$250,000	\$50,000	\$30,000	\$330,000	\$23,100	\$77,682	\$0	\$430,782
7. Asphalt Roadways - Mill & Pave Allowance (Mill & Install Top Coat 1.5")	26,900	sf	\$8	\$215,200	\$43,040	\$25,824	\$284,064	\$19,884	\$66,869	\$0	\$370,817
8. Modification to Existing Bleachers / ADA Ramp Access (\$500K Allowance per District)	1	ls	\$300,000	\$300,000	\$60,000	\$36,000	\$396,000	\$27,720	\$91,218	\$0	\$516,938
Site Subtotal				\$3,437,200	\$687,440	\$412,464	\$4,537,104	\$317,597	\$1,068,034	\$0	\$5,922,736
Subtotal Senior High School				\$21,706,400	\$4,341,280	\$2,604,768	\$28,652,448	\$2,005,671	\$6,744,786	\$0	\$37,402,906

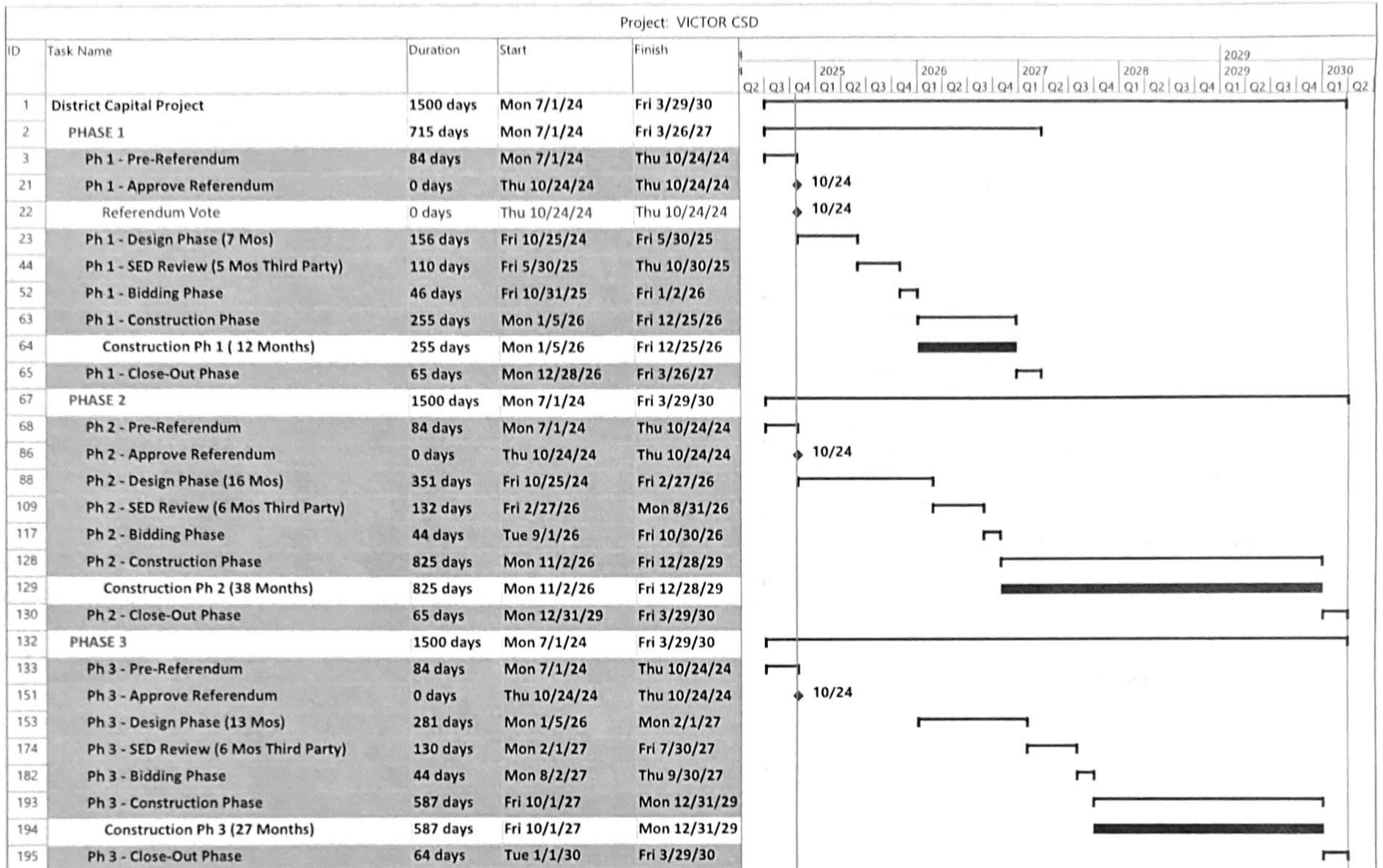


Project Estimate Summary
Victor CSD 2023 CIP
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Capital Improvement Project Conceptual Scope



	Unit Quantity	Type	Unit Cost	Initial Cost	Escalation 20%	Design Contingency 10%	Subtotal Construction Budget	Construction Contingency 7%	Incidental Budget 22%	Capitalized Interest/DASNY 0%	Total Scope of Work Value
Junior High School											
Additions											
1. JR HS Cafeteria 1st Floor Addition	1,500	sf	\$650	\$975,000	\$195,000	\$117,000	\$1,287,000	\$90,090	\$302,960	\$0	\$1,680,050
2. 1st Floor Classroom Addition - JR High Classroom Side	17,600	sf	\$600	\$7,560,000	\$1,512,000	\$907,200	\$9,979,200	\$698,544	\$2,349,104	\$0	\$13,026,848
3. JR HS Cafeteria Addition Secured Vestibule	1	ls	\$750,000	\$750,000	\$150,000	\$90,000	\$990,000	\$69,300	\$233,046	\$0	\$1,292,346
Additions Subtotal				\$9,285,000	\$1,857,000	\$1,114,200	\$12,256,200	\$857,934	\$2,885,109	\$0	\$15,999,243
Renovations											
1. JR HS Main Office Suites Relocation	7,500	sf	\$175	\$2,812,500	\$562,500	\$337,500	\$3,712,500	\$259,875	\$873,923	\$0	\$4,846,298
2. JR HS Health Clinic Renovation RM 1&3 (Build individual Rooms within Space - No Plumbing)	1,720	sf	\$325	\$559,000	\$111,800	\$67,080	\$737,880	\$51,652	\$173,697	\$0	\$963,229
3. JR HS Remodel E.g. Main Office into 1 Classroom, (Rm 528, 529 & 510)	2,700	sf	\$350	\$945,000	\$189,000	\$113,400	\$1,247,400	\$87,318	\$293,638	\$0	\$1,628,356
4. JR HS Security Office Renovation	1,600	sf	\$300	\$480,000	\$96,000	\$57,600	\$633,600	\$44,352	\$149,149	\$0	\$827,101
5. Gymnasium Air Conditioning (Includes (2) DX Coils in Eng. AHUs & 2" CW Piping from Chiller Plant - No Duct Modifications)	1	ls	\$250,000	\$250,000	\$50,000	\$30,000	\$330,000	\$23,100	\$77,882	\$0	\$430,782
6. California Air Conditioning (Includes New DX Coil in Eng. AHU & 2" CW Piping from Chiller Plant - No Duct Modifications)	1	ls	\$175,000	\$175,000	\$35,000	\$21,000	\$231,000	\$16,170	\$54,377	\$0	\$301,547
Renovations Subtotal				\$5,221,500	\$1,044,300	\$626,580	\$6,892,380	\$482,467	\$1,622,466	\$0	\$8,997,313
Site											
1. JR HS 1st Floor Cafeteria Addition Site Impacts	1	ls	\$350,000	\$350,000	\$70,000	\$42,000	\$462,000	\$32,340	\$108,755	\$0	\$603,095
Site Subtotal				\$350,000	\$70,000	\$42,000	\$462,000	\$32,340	\$108,755	\$0	\$603,095
Subtotal Junior High School				\$14,856,500	\$2,971,300	\$1,782,780	\$19,610,580	\$1,372,741	\$4,616,331	\$0	\$25,599,651
Operations Center											
Renovations											
1. CTE Automotive Space & Associated Storage	3,650	sf	\$380	\$1,387,000	\$277,400	\$166,440	\$1,830,840	\$128,159	\$430,980	\$0	\$2,389,979
Renovations Subtotal				\$1,387,000	\$277,400	\$166,440	\$1,830,840	\$128,159	\$430,980	\$0	\$2,389,979
Subtotal Operations Center				\$1,387,000	\$277,400	\$166,440	\$1,830,840	\$128,159	\$430,980	\$0	\$2,389,979
Victor Learning Center											
Renovations											
1. Interior Renovations to 700 S. High St	5,000	sf	\$242	\$1,209,210	\$241,842	\$145,105	\$1,596,157	\$111,731	\$375,735	\$0	\$2,083,623
Renovations Subtotal				\$1,209,210	\$241,842	\$145,105	\$1,596,157	\$111,731	\$375,735	\$0	\$2,083,623
Subtotal Victor Learning Center				\$1,209,210	\$241,842	\$145,105	\$1,596,157	\$111,731	\$375,735	\$0	\$2,083,623

Exhibit "A"



VICTOR CSD

Pre Referendum Draft Mon 10/21/24





EXHIBIT A

Prepared October 18, 2024

- As mentioned
- First Term
- Full Term

EXHIBIT B
PROPOSAL FOR CONSTRUCTION MANAGEMENT SERVICES
Prepared for Victor Central School District
October 15, 2024

Campus Construction Management Group's proposed compensation to provide construction management services for Victor Central School District's 2024 Capital Project is based on the following project delivery plan:

► **Referendum value (and date):** **\$ 99,419,031 (10/24/2024)**

► **Project schedule (see also Exhibit B, Project Delivery Plan):**

	Phase 1	Phase 2	Phase 3
Pre-construction phase	11/01/2024 - 12/31/2025	11/01/2024 - 10/31/2026	01/01/2026 - 09/30/2027
Construction phase	01/01/2026 - 12/31/2026	11/01/2026 - 12/31/2029	10/01/2027 - 12/31/2029
Closeout	01/01/2027 - 03/31/2027	01/01/2030 - 03/31/2030	01/01/2030 - 03/31/2030

► **Project personnel to include the following staff positions (see also Exhibit B, Project Delivery Plan):**


Name	Title / Role	Involvement
George Spinaris	Project Executive	Part time throughout project
Dan Holmes	Project Manager (Ph. 1-3)	Part time prior to construction and full time on site throughout construction
(to be assigned)	Assistant Project Manager (Ph. 2)	Full time on site throughout construction
(to be assigned)	Field Manager (Ph. 1-2)	Part time as required prior to construction and full time on site throughout construction
(to be assigned)	Field Manager (Ph. 3)	Part time as required prior to construction and full time on site throughout construction
(to be assigned)	Administrative Assistant	Part time prior to construction and full time on site throughout construction
Alex Schrader	Estimator	As required during pre-construction to provide 3 cost estimates and 1 bid-check estimate per phase
Jason Hannon	Dir. of Project Development	As needed throughout project
Mark Esposito	President	As needed

- A field office and associated equipment/supplies/telecommunications for use by the Construction Manager, the Architect and other project consultants are assumed to be furnished by the District.
- Campus has provided pre-referendum services to Victor CSD under separate agreement dated February 21, 2022. Campus will provide pre-construction, construction, and close-out phase construction management services as described in this proposal and its attachments, and in accordance with AIA Document C132 CMA - 2019 Standard Form of Agreement between Owner and Construction Manager as Adviser. Final contract terms are to be negotiated and mutually agreed upon by Campus and Victor CSD.

Based on these assumptions, our proposed lump-sum compensation is as follows:

Pre-referendum Phase Services	- no charge -
Pre-construction, Construction, & Close-out Phase Services	\$ 4,969,250
Total Lump Sum	\$ 4,969,250

These amounts include all costs associated with our project services, including staff salaries, benefits, insurance, travel, and contribution to corporate overhead and profit. If the District is in agreement, please sign below and return one (1) copy to Campus Construction Management Group Inc. at your earliest convenience. Upon acceptance, a service contract will be submitted for your review and approval.



10/15/2024
 Mr. Timothy Terranova, Superintendent Date Mark Esposito, President Date
 Victor Central School District Campus Construction Management Group Inc.



Campus Construction Management Group Inc.
 Building on Knowledge

1241 Pittsford-Victor Road, Pittsford, New York 14534 • 585 545 6567 • info@campuscmg.com • www.campuscmg.com



EXHIBIT B

Construction Manager Hourly Billing Rates

Prepared for Victor Central School District

October 15, 2024

The following 2024 hourly rate schedule for the services of each level of personnel within the firm may be used for contract purposes.

Level of Personnel	2024 Hourly Rates (Approximate)
VP-in-Charge	\$ 200
Project Executive	\$ 170
Senior Project Manager	\$ 120
Project Manager	\$ 105
Assistant Project Manager	\$ 95
Project Engineer	\$ 65
Senior Field Manager	\$ 115
Field Manager	\$ 100
Administrative Assistant	\$ 60
Cost Estimating	\$ 115
Director of Project Development	\$ 115

The rates provided above are approximated for 2024 and therefore subject to negotiation based on timing and actual personnel assigned. These amounts represent all costs associated with our project services, including staff salaries, benefits, insurance, travel, and contribution to corporate overhead and profit.



Exhibit "C"

Project Responsibility Matrix

Date Issued: 10/24/2024

Victor Central School District
2024 Capital Improvement Project

Key: P = Primary Responsibility X = Cross Reference/Awareness Required S = Supplementary Responsibility

Services		Owner	A/E	CM	Financial	Attorney
Pre - Construction Phase						
1	Review Owner's program and provide preliminary evaluation of feasibility	X	S	P		
2	Prepare preliminary estimates of Construction Cost	X	S	P	X	
3	Review Design Documents for feasibility of construction methods	X	S	P		
4	Prepare and periodically update project design schedule	X	P	S		
5	Prepare/update estimates of construction cost at periodic intervals	X	S	P	X	
6	Make recommendations to Owner and Architect regarding constructability	X	X	P		
7	Assign responsibly for temporary project facilities/equipment	X	X	P		X
8	Recommend responsibility for safety program	X	X	P		X
9	General Requirements Review	X	S	P		P
10	Advise on division of project into individual contracts, alternates	X	S	P		X
11	Value engineering	X	S	P		
12	Establish and maintain overall budget monitoring system	S	S	S	P	
13	Review construction documents to verify the work of each contract is coordinated with the documents	X	P	S		
14	Provide cash flow projections as required by Financial Consultant	S	X	P	X	
15	Calculate Maximum Cost Allowances immediately upon SED approval. Distribute to Project Team	S	S	S	P	
16	Identify/coordinate ordering of long lead items	X	S	P		
17	Assist Owner in selecting, retaining and coordinating services of surveyors, special consultants and testing labs	S	P	S		X
18	Develop and maintain bidders list (encourage preferred bidders)	X	S	P		
19	Issue bid documents to bidders and conduct pre-bid meeting	X	P	S		
20	Issuance of addenda to bidding documents	X	P	S		
21	Prepare bid analysis, make recommendation to Owner regarding award of contracts	X	S	P	X	
22	Manage SWPPP/Special Inspections	X	P	S		

Project Responsibility Matrix

Date Issued: 10/24/2024

Victor Central School District
2024 Capital Improvement Project

Key: P = Primary Responsibility X = Cross Reference/Awareness Required S = Supplementary Responsibility

Services		Owner	A/E	CM	Financial	Attorney
Construction and Post-Construction Phases						
1	Receive and Review Contractors' Insurance and Bonding documents	X	S	P		S
2	Prepare contracts for construction	X	S	P		X
3	Conduct pre-construction meeting	X	S	P		
4	Provide administration of contracts for construction	X	S	P		
5	Designate contractors' staging areas, haul routes, within and outside work areas. Designate areas requiring temporary	S	X	P		
6	Coordinate scheduled activities of contractors	X	X	P		
7	Schedule and conduct job and field meetings	X	X	P		
8	Create, maintain, and distribute minutes of job and field meetings	X	X	P		
9	Update project construction schedule	X	S	P		
10	Update cash flow projections to the Financial Consultant as required	S	S	P	P	
11	Coordinate sequence of construction	X	X	P		
12	Manage SWPPP/Special Inspections	X	P	S		
13	Review contractor performance as it relates to conformance to the contract documents	X	S	P		
14	Review and process contractor Applications for Payment	X	P	P		
15	Transmit requests for information (RFI's) to the Architect with a recommendation for review; distribute responses	X	S	P		
16	Review requests and change orders, prepare and submit to Architect and Owner with a recommendation for review	X	S	P	X	
17	Prepare proposal requests and change orders, including official AIA and SED documentation	X	S	P	X	
18	Schedule, coordinate and oversee independent testing services retained for the project	S	X	P		
19	Coordinate/implement procedures for submittal review and distribution	X	P	S		
20	Provide written progress reports to the Owner and Architect	X	X	P		
21	Maintain on project site copies of all contracts, drawings, specifications, addenda, submittals, shop drawings, change	S	X	P		
22	Observe and schedule contractors' final testing and start-up of utilities, operational systems and equipment -	P	S	P		

Project Responsibility Matrix

Date Issued: 10/24/2024

Victor Central School District

23	Coordinate correction of completion of work through punch lists in accordance with contract timeline	X	S	P		
24	Issue Certificates of Substantial Completion (Includes SED)	X	P	S	X	
25	Collect as-built drawings/O & M manuals/warranties from all contractors and provide to Owner in accordance with timeline	P	S	P		
26	Close-out documentation form contractors	X	S	P		
27	Process final application for payment	X	S	P	X	
28	Provide final accounting of project	S	S	S	P	
29	Change Order Process - Submissions to SED for approval	X	S	P	X	

UPDATED VCS Field Trip Form

You have been requested to review the following:

Requestor's Email Address:	stoneda@victorschools.org
Requestor's First Name:	Dan
Requestor's Last Name:	Stone
School:	HS
Course / Grade Level of Students::	Boys Varsity Lacrosse
Short Description or Name of Field Trip:	Spring Break/Non-League Game
Select the appropriate type of field trip:	Athletics
Have BOTH the District and Building calendars been checked for potential conflicts?:	Yes
Estimated number of Students::	35
Departure Date::	Apr 18, 2025
Place of Departure::	Student Residences
Type of Transportation::	Parent/Proxy
Departure Time::	8:00 AM
Destination (include EXACT address)::	Latham, NY
Time you plan to REACH your destination::	11:30 AM
Return Date::	Apr 19, 2025
Time you plan to LEAVE your destination::	2:30 PM
Estimated Round-Trip Mileage:	425 miles
Return Time::	6:30 PM

Would you like the bus to stay with the group or may it return at a different time?:	No, the bus can return at a different time
Arrangements for meals (if necessary)::	Meals will be shared between parents/proxy and team/boosters.
Preparation: How will the student be prepared for the trip as an instructional activity?:	Pre-Season practices and scrimmages, and regular season practices and games that have occurred prior to the trip.
On trip: What instructional activities will occur on the trip?:	Players will learn to prepare and organize personal and athletic necessities, compete after lengthy travel, manage adversity, and work as a team to achieve seasonal goals.
What instructional provisions have been made to help participants keep up with other classes that they will miss?:	Team and personal reflection of performance using game film.
What specific instructional plans have been made for any student missing the field trip?:	Team and personal reflection of performance using game film.
Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the time period of this field trip.:	N/A
Do you have any supporting documents such as an itinerary?:	Yes
Estimated Number of Chaperones (including teachers/staff/parents)::	4
Special arrangements, instructions, or comments::	Itinerary for this trip will be very similar to our 2023 trip; the itinerary from the 2023 trip is included for reference.
Will you be requesting this trip again next year?:	Maybe
School and/or District Funding Requested?:	No
Out of Pocket Cost to Student (if any)::	n/a
Cost to Chaperone (if any)::	n/a

Cost Breakdown per Student - Event Fee::	n/a
Cost Breakdown per Student - Meals::	n/a
Cost Breakdown per Student - Travel::	n/a
Cost Breakdown per Student TOTAL::	n/a
Upload supporting itinerary:	_____
Email Address:	stoneda@victorschools.org
Is this an overnight trip?:	Yes
Please select the correct Nurse for your building.:	HS, Kim Spitzer

Approval history

In progress

Copy Sent to clinkk@victorschools.org
 Approved by siestob@victorschools.org
 Approved by finterk@victorschools.org
 Approved by weimerd@victorschools.org
 Approved by clinkk@victorschools.org

UPDATED VCS Field Trip Form

You have been requested to review the following:

Requestor's Email Address:	ojedap@victorschools.org
Requestor's First Name:	Paul
Requestor's Last Name:	Ojeda
School:	HS
Course / Grade Level of Students::	9-12
Short Description or Name of Field Trip:	Spain & Portugal Explorer
Select the appropriate type of field trip:	International Cultural Experience
Have BOTH the District and Building calendars been checked for potential conflicts?:	Yes
Estimated number of Students::	40
Departure Date::	Jun 30, 2025
Place of Departure::	Victor High School
Type of Transportation::	Plane, Train, Bus
Departure Time::	2:00 PM
Destination (include EXACT address)::	Barcelona, Spain
Time you plan to REACH your destination::	9:00 AM
Return Date::	Jul 10, 2025
Time you plan to LEAVE your destination::	9:00 AM
Estimated Round-Trip Mileage:	Not Applicable (Overseas Flight)

Return Time::	5:00 PM
Would you like the bus to stay with the group or may it return at a different time?:	No, the bus can return at a different time
Arrangements for meals (if necessary)::	Most included (some on their own)
Preparation: How will the student be prepared for the trip as an instructional activity?:	Several pre-meetings with parents and student travelers
On trip: What instructional activities will occur on the trip?:	Multiple Historical and Cultural Activities: La Sagrada Familia (Cathedral); Flamenco workshop; Culinary workshop (to prepare a 4 course local Spanish cuisine meal); "Old Madrid" medieval tour; Toledo Cathedral; Lisbon -- St. George's Castle; UNESCO World Heritage Sintra-Vila... and much more.
Upon Return: What activities will occur to enrich the experience and determine if the objectives were accomplished?:	Frequent daily highlight discussions with small groups of students.
What instructional provisions have been made to help participants keep up with other classes that they will miss?:	Students will not miss any school/instructional time.
What specific instructional plans have been made for any student missing the field trip?:	Not Applicable
Please note any scheduled teaching assignments (classes, study halls, supervisory assignments, etc.) that will need coverage during the time period of this field trip.:	Teachers/Chaperones will not miss any school/instructional time.
Do you have any supporting documents such as an itinerary?:	Yes
Estimated Number of Chaperones (including teachers/staff/parents)::	4

Special arrangements, instructions, or comments::	As this field trip is open to all students any/all necessary accommodations will be considered and met.
Will you be requesting this trip again next year?:	Maybe
School and/or District Funding Requested?:	No
If fundraising is involved, please describe::	Self-funded with Scholarship and Fundraising opportunities available (see attached forms)
Out of Pocket Cost to Student (if any)::	\$4,195.00
Cost to Chaperone (if any)::	TBD
Cost Breakdown per Student - Event Fee::	\$4,195.00
Cost Breakdown per Student - Meals::	Included
Cost Breakdown per Student - Travel::	Included
Cost Breakdown per Student - Other::	Included
Cost Breakdown per Student TOTAL::	Included
Upload supporting itinerary:	<div></div> <div></div> <div></div>
Email Address:	ojedap@victorschools.org
Is this an overnight trip?:	Yes
Please select the correct Nurse for your building.:	HS, Kim Spitzer
Who will be paying for bus transportation (if someone other than VCSD)?:	Included in trip cost

Approval history

In progress

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