

BYRON-BERGEN CENTRAL SCHOOL
Board of Education Meeting
Thursday, October 17, 2024
6:00 p.m. – Elementary Cafetorium
GOVERNANCE TEAM NORMS

No surprises * We are prepared, on time, and on task *
We support each other to express our thoughts in a cohesive environment *
We are objective and open minded * We always “check in”

Our MISSION at Byron-Bergen is to...

inspire, prepare, and support using the VALUES of compassion, humility, kindness, and persistence with the VISION to change the world.

Tour of the Elementary School and Pool at 5:00 p.m.

<u>Page</u>	
	1. Call to Order/Pledge of Allegiance
	2. President’s Report
	3. Academic Focus – None
	4. Student Council Report – None
	5. Principals’ Comments
	6. Director of Instructional Services Comments
	7. Director of Technology and Assessment Comments
	8. Business Administrator Comments
	9. Superintendent’s Comments and Agenda Review
	10. Consent Agenda (unless Board member requests removal of any item)
1	a. Approval of Previous Minutes
2-9	September 12, 2024
	September 19, 2024
	b. Financial Matters
10-32	General Fund Bills
33-37	School Lunch Fund Bills
38-42	Capital Fund Bills
43-48	Trust & Agency Fund Bills
49-62	Monthly Treasurer’s Report – September 2024
	c. Personnel Matters
	Resignations/Retirement/Termination:
	Resignation – Building Maintenance Mechanic –
	Kevin Bruton Jr. (Eff. 10/19/24)
	Approvals:
63	Summer Hours – Katlin Blackburn
64	Substitute Teacher (UPK-12) – Hanna Erion
65	Substitute Teacher (UPK-12) – Jordyn Hulbert
66	Substitute Teacher (UPK-12) – Deacon Smith

- 67 2024-2025 Winter Sport Coaches/Advisors
- 68 Permanent Appointment – Secretary –
Michelle MacKenzie (Eff. 9/23/24)
- 69 Permanent Appointment – Secretary –
Mary Hughes (Eff. 10/18/24)
- 70 Permanent Appointment – Teacher Aide –
Rebecca Cummings (Eff. 11/1/24)
- 71 Substitute Cleaner – Jacob Shaw
- d. Miscellaneous Matters
None
- e. CPSE/CSE Review
CSE
CPSE
- 11. Board Reports/Comments

REPORTS: State of Special Ed – Director of Instructional Services
School Safety Symposium – Superintendent/Genesee County Sheriff Department

- 12. Old Business
 - + 12.1 Policy Committee Update
 - + 12.2 Facilities Committee Update
 - 12.3 Budget Committee Update
 - 12.4 Audit Committee Update
 - + 12.5 SOAR Update
 - + 12.6 Positive Recognition
 - + Designates Board will address issue at this meeting.
- 13. New Business
 - 72-93 13.1 Approval of Application for Corrected Tax Roll for 7460 Evans
Road for Benjamin and Kelli Sandow
 - 13.2 Approval of Contract between Byron-Bergen Central School
District and the Byron-Bergen Bus Drivers' Association – July 1,
2024 to June 30, 2024
 - 94-98 13.3 Approval of First Reading of Policy # 3220 – Use of Assistance
Animals
 - 99-107 13.4 Approval of First Reading of Policy # 7350 – Timeout and Physical
Restraint
 - 108-166 13.5 Approval of 2023-2024 Byron-Bergen Central School Audited
Financial Statements
 - 167-168 13.6 Approval of 2023-2024 Corrective Action Plan
- 14. Public Comment
- 15. Information/Announcements/Reports
- 16. Requests Requiring Board Consideration
- 17. Review of Next Meeting's Agenda

DATES TO REMEMBER:

- 11/11/24 – Veterans Day – No School
- 11/14/24 – Board of Education Meeting at 6:00 p.m. – Professional Development Room
- 11/22/24 – Parent/Teacher Conferences ½ Day for Grades K-12
- 11/25-26/24 – Parent/Teacher Conferences ½ Day for Grades K-5
- 11/27-29/24 – Thanksgiving Recess – No School

**BYRON-BERGEN CENTRAL SCHOOL
SPECIAL BOARD OF EDUCATION MEETING
Thursday, September 12, 2024
5:00 p.m. – Board of Education Conference Room**

Call to Order: The meeting was called to order at 5:13 p.m. by President D. List.

Members Present: D. List, H. Ball, K. Carlson, J. Cook, L. Forsyth, C. Matthews, L. Smith

Members Absent: None

Also Present: P. McGee

Executive Session: It was moved by L. Smith and seconded by J. Cook to enter executive session at 5:14 p.m. to discuss the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation.
The motion passed 7 Yes, 0 No.

Return to Public Session: It was moved by L. Smith and seconded by H. Ball all to return to public session at 6:05 p.m.
The motion passed 7 Yes, 0 No.

Adjournment: It was moved by L. Smith and seconded by H. Ball to adjourn the meeting at 6:06 p.m.
The motion passed 7 Yes, 0 No.

**BYRON-BERGEN CENTRAL SCHOOL
BOARD OF EDUCATION MEETING
Thursday, September 19, 2024
6:00 p.m. – Professional Development Room**

New Employee Reception

- Call to Order:** The meeting was called to order at 5:29 p.m. by President D. List.
- Members Present:** D. List, H. Ball, K. Carlson, J. Cook, L. Forsyth, C. Matthews (left at 7:18 p.m.), L. Smith (arrived at 6:13 p.m.)
- Members Absent:** None
- Also Present:** P. McGee, L. Prinz, K. Loftus, R. Stevens, B. Brown, J. Back, P. Hazard, K. Grattan, K. Kaercher, and 8 members of the audience.
- Executive Session:** It was moved by H. Ball and seconded by K. Carlson to enter executive session at 5:30 p.m. to discuss the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation.
The motion passed 6 Yes, 0 No.
- Return to Public Session:** It was moved by J. Cook and seconded by C. Matthews all to return to public session at 5:44 p.m.
The motion passed 6 Yes, 0 No.
- President's Report:** D. List welcomed the new employees and was thankful for a great start to the school year. She attended the GVSBA meeting on Tuesday and they had a great turnout from districts. The resolution packets for the NYSSBA conference have been released; the Board will meet on October 7th to go over the proposed resolutions and how J. Cook will vote on October 10th. She also loved the article that was posted about the capital project and how it tied into local businesses and alumni. The Board also is also working the concession stand on October 2nd and they can either choose the 5:00 p.m. - 7:00 p.m. or 7:00 p.m. - 9:00 p.m. shift.
- Academic Focus:** None
- Student Council Report:** None

Principals'
Comments:

K. Loftus reported:

- She and K. Kaercher have had Core Value meetings with all classes.
- Compost assembly was today with Impact Earth.
- Expectations for assemblies were gone over.
- The grand reopening for the library was last week. The library received a makeover this past summer.
- Math and ELA assessment results have been received and will be sent out soon.

P. Hazard reported:

- He has been having fun with the seniors and helping them be creative with their senior parking spots. He thanked R. Caldwell for his help with this as well.
- He and K. Grattan have been holding Town Hall meetings going over the Core Values.
- He and K. Grattan sent out a video to talk about the cell phone policy for students and parents.
- Homecoming is October 7-10 and the dance will be October 5th.
- He started principal lunches again this year and will be having lunch with different students from different grades.
- There will be an all-day Content Leader meeting on September 27th.

Director of
Instructional
Services
Comments:

B. Brown reported the PD team met and received a lot of great feedback and they are using it for the October Superintendent Conference Day Opening Day went well, expectations for staff members were reviewed A half day substitute training was held in August for teacher aides and teachers.

Director of
Technology &
Assessment
Comments:

J. Back said the District was upgraded to Windows 11 which caused a lot of issues and things to "break." She thanked Deb and Daniel for getting most of the issues fixed before the first day of school. A big thank you to Buildings & Grounds for installing the ViewSonic boards, there are even two on carts that are portable for gym classes. There is a District Technology meeting next week. So far this school year there have been 69 new students registered in the district.

Business
Administrator
Comments:

L. Prinz stated that by now everyone should have received their 2024-2025 school tax bill as they were mailed in August. There is an e-check option for an additional \$1.50. The Audit Committee met and the financial statements will be up for approval for the next meeting. There will be three items on the Corrective Action Plan.

Superintendent's
Comments:

P. McGee stated he has a meeting with Project Adventure about the ropes course. At the October board meeting there will be a Safety Symposium about School Safety. The Scholarship Committee is meeting in October. There was an email sent out the other day from Rural Schools about a Winter Conference that he would like to attend because

there will be a session about the Rockefeller Institute and the Board agreed that he should attend. There are two new additions to New Business: 13.3 Approval of Resignation – Medical Director – Amy Stevens (Eff. 9/16/24) and 13.4 Approval of Permanent Appointment – Head Custodial Worker – Rebecca Montgomery (Eff. 9/20/24).

Consent Agenda: It was moved by H. Ball and seconded by C. Matthews that the following consent agenda be approved:

Approval of Minutes

August 22, 2024

Financial Matters

General Fund Bills: Warrant A-1, Wire # 99185 \$6,000.00

Warrant A-7, Ck. # 25496-25500, \$4,927.58

Warrant A-9, Ck. # 25501-25504, \$17,755.61

Warrant A-10, Ck. # 25505-25506, \$6,327.92

Warrant A-12, Ck. # 25507-25572, \$826,645.21

Warrant A-13, Ck. # 25573, \$1,000.00

Warrant A-15, Ck. # 25574-25604, \$139,705.36

School Lunch Fund Bills: Warrant C-2, Ck. # 201276-201280, \$45,431.05

Warrant C-3, Ck. # 201281-201283, \$235.68

Federal Fund Bills: Warrant F-1, Ck. # 400578-400579, \$230.63

Warrant F-2, Ck. # 400580, \$3,250.00

Capital Fund Bills: Warrant H-1, Ck. # 2812-2818, \$102,791.23

Warrant H-2, Ck. # 2819-2824, \$337,539.77

Trust & Agency Fund Bills: Warrant TA-3, Wire # 1762-1765,

Ck. # 301494-301495, \$108,416.87

Warrant TA-4, Wire # 1766-1769,

Ck. # 301496-301497, \$112,982.15

Warrant TA-5, Wire # 1770-1774,

Ck. # 301498, \$115,516.66

Expendable Trust Fund Bills: Warrant TE-1,

Ck. # 500294-500296, \$1,250.00

Monthly Treasurer's Report – July 2024 and August 2024

Personnel Matters

Resignations/Retirement/Termination:

Resignation – Cleaner – Nancy Smith (Eff. 8/30/24)

Approvals:

LTS Category II – Madison Farnsworth (Eff. 8/28/24)

Madison Farnsworth is hereby appointed to the temporary position of (Category II) Long-Term Substitute Elementary School Teacher (5th Grade) commencing August 28, 2024 through January 9, 2025 (for M. Gallo). The salary during this appointment will be paid in accordance with the salary schedule as outlined in the collective bargaining agreement between the Byron-Bergen Faculty Association (BBFA) and the Board of Education, and will be based upon 1/200th of Step 1. This is not a benefits eligible position.

Summer Hours – Teacher Aides

Robyn Gunther	Karen Langer
Elizabeth Wilson	Michelle Wood
Rebecca Cummings	Kristina Feldman
Ashley Yerdon	

Summer Hours – Jonathan DiCristo

Summer Hours – Nick Muhlenkamp

Occasional Driver for the 2024-2025 School Year – Jeffrey Parnapy

Additional 2024-2025 Mentor Appointments

Nicholas Muhlenkamp	Megan Wahl
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Substitute Teacher – Meredith Lewis

2024-2025 Jr./Sr. High Content Leaders and Coordinator Appointments

Peter Spence – Science

Nicholas Muhlenkamp/Ken Gropp – Social Studies

Kerri Smith – Coordinator Special Education

Diana Walther – ELA

Tiffany Luksch – Math

Sandy Auer/Rozanne Green-Wood – Specials

2024-2025 Jr./Sr. High Extra-Curricular Advisors

Alliance for Equality Club	Nichole Whiteford
Alliance for Equality Club	Heather Painting
Art Club - Jr. High School (6- 8)	Sandy Auer
Art Club - Sr. High School (9-12)	Justine Fritz
Class Advisor - Grade 6	Ken Rogoyski
Class Advisor - Grade 7	Ken Gropp
Class Advisor - Grade 7	Kerri Smith
Class Advisor - Grade 8	Aaron Clark
Class Advisor - Grade 9	Evelyn Hunt
Class Advisor - Grade 10	Briana DelVecchio
Class Advisor - Grade 11	Jessica Golino-Smith
Class Advisor - Grade 11	Amy Knell
Class Advisor - Grade 12	Tiffany Luksch
Class Advisor - Grade 12	Nick Muhlenkamp
Color Guard Advisor	Alyson Tardy
Drama Club (6-12)	Alyson Tardy
Future Farmers of America (FFA)	Jeff Parnapy
Intramural Coach	Ken Rogoyski
Intramural Coach	Jessica Golino-Smith
Intramural Coach	Sara MacKenzie
	(January-June)
Intramural Coordinator	Ken Rogoyski
Marching Band	Kevin Bleiler
Math League - Jr. High School (7 & 8)	Rebecca Logan
Math League - Sr. High School (9-12)	Jon DiLaura
Mock Trial - Elementary School (K-6)	Ken Rogoyski
Mock Trial - Jr. High School (7/8)	Aaron Clark
Mock Trial - Jr. High School (7/8)	Ken Gropp

Mock Trial - Sr. High School (9-12)	Evelyn Hunt
Mock Trial - Sr. High School (9-12)	Andrew McNeil
National Honor Society - Junior High (7-9)	Ken Gropp
National Honor Society - Junior High (7-9)	Kerri Smith
National Honor Society - Senior High (10-12)	Justine Fritz
National Honor Society - Senior High (10-12)	Laurie Penepent
Outdoor Adventure Club	Peter Spence
PageTurners (9-12) (Advanced Level)	Laurie Penepent
S.A.D.D./Reality Check	Alana Penna
Science Olympiad	Shari Dressler
Science Olympiad	Ken Rogoyski
Science Olympiad	Terry Vick
Singing Silhouettes	Joseph Paris
Ski Club (per person)	Ken Rogoyski
Spanish Club - Jr. High School (7 & 8)	Jeanne Rivera
Spanish Club - Sr. High School (9-12)	Jeanne Rivera
Steppin Up (Builder's Club) - (6-8)	Heather Painting
Steppin Up (Key Club) - (9-12)	Kelly Lovell
Strategic Games - Sr. High School (9-12)	Nick Muhlenkamp
Student Council - Jr./Sr. High School (6-12)	Alana Penna
Student Council - Jr./Sr. High School (6-12)	Sara MacKenzie
	(January-June)
Talent Show - Jr./Sr. High School (6-12)	Joseph Paris
Technology Club - Jr. High School (6-8)	Chris Wood
TESA/Robotics	Marc Palmer
Varsity Club	Tiffany Luksch
Varsity Club	Nick Muhlenkamp
Yearbook - Jr./Sr. High School (6-12)	Briana DelVecchio
Yearbook - Jr./Sr. High School (6-12)	Tiffany Luksch
Academic Challenge Bowl	Megan Wahl
Academic Challenge Bowl	Ken Rogoyski
Solo Festival - GWMEA	Joseph Paris
Solo Festival - GWMEA	Kevin Bleiler
Solo Festival - NYSSMA - Band	Kevin Bleiler
Solo Festival - NYSSMA - Band (Gr. 5 & 6)	Bob Lancia
Solo Festival - NYSSMA - Chorus	Joseph Paris
Solo Festival - NYSSMA - Chorus (Gr. 5 & 6)	Karen Tischer
All County Band (7 & 8)	Kevin Bleiler
All County Band (9-12)	Kevin Bleiler
All County Chorus (5 & 6)	Karen Tischer
All County Chorus (7 & 8)	Joseph Paris
All County Chorus (9-12)	Joseph Paris
All State - Instrumental	Kevin Bleiler
All State - Vocal	Joseph Paris
Musical Staff	Alyson Tardy
PageTurners (6-8) (Upper Level)	Krissy Bird
	(September-December)

PageTurners (6-8) (Upper Level)

Sara MacKenzie
(January-June)

Permanent Appointment – Secretary – Ashley Orologio (Eff. 9/20/24)

Summer Hours – 6th Grade Orientation

Miscellaneous Matters

Field Trip – FFA – FFA Poultry Evaluation at the Eastern States

Exposition, Springfield, MA – 9/12-15/24

Field Trip – FFA – 2024 NY Youth Agriculture Leadership

Conference, Albany, NY – 11/13-14/24

Field Trip – Cross Country – Vernon Verona High School – 10/11-12/24

CSE/CPSE Review

CSE cases as presented

The motion passed 7 Yes, 0 No.

Policy Committee
Update:

Met to discuss two policies and they are being rewritten for first readings. One policy may have a first and final reading at the October meeting.

Facilities
Committee
Update:

Meeting to be set in the next month or so. The District is currently in the middle of a Building Conditions Survey.

Budget Committee
Update:

None

Audit Committee
Update:

Met earlier to discuss the audited financial statements.

SOAR Update:

Will meet in November/December to discuss how the football season went.

Positive
Recognition:

P. McGee will get a list sent out and will recognize during the holiday season.

Approval –
2024-2025
Electric Bid
Results

Upon the recommendation of the Superintendent, it was moved by L. Smith and seconded by K. Carlson to approve the 2024-2025 Electric Bid Results and agree to purchase electricity through Energy Coop of America for the period of December 1, 2024 through November 30, 2025. Energy Enterprises, Inc. recommends Byron-Bergen accept Option 1 and award the purchase of electricity to Energy Coop of America at the indexed adder rate of \$0.01976 per kwh used.

The motion passed 6 Yes, 0 No.

Approval –
Contract with
Anastasi Trucking
For 2021 Capital
Project Work on
Bus Parking Lot

Upon the recommendation of the Superintendent, it was moved by K. Carlson and seconded by J. Cook to approve the Contract with Anastasi Trucking for the 2021 Capital Project Work on the Bus Parking Lot.

BID AWARD RESOLUTION
2021 Capital Project – Phase 1 (Remaining Bus Lot)
September 19, 2024

WHEREAS, the Board of Education, in accordance with Article 5-A of the General Municipal Law, invited sealed bids for the furnishing of material and labor necessary for the District's capital construction project, 2021 Capital Improvement Project Phase 1 (Remaining Bus Lot) which bids were opened publicly on August 27, 2024; and

BE IT RESOLVED, that the Board of Education hereby determines that the following bidder is the lowest responsible and responsive bidder for the project identified herein and as per such award in the total contract price:

Contract #/Name	Company	Base Bid	Alternates	Total Proposed Amount
#301 – Site Work	Anastasi Trucking	\$ 550,500	#1 \$ 116,000	\$ 888,170
			#2 \$ 54,250	
			#3 \$ 6,320	
			#6 \$ 161,100	

AND BE IT FURTHER RESOLVED, that the Board of Education hereby awards the one (1) prime contract to the bidder specified herein for the portions of the capital improvement project as set forth above, for the prices specified and in accordance with the plans and specifications for such public works project, said contracts to be executed by Patrick McGee, Superintendent of Schools, and to provide for the furnishing of the required security for the performance of said contracts (e.g., performance bond and labor and materials payment bond) in the amount of the individual contract prices and in the form specified in the bid documents.

The motion passed 6 Yes, 0 No.

Approval –
Resignation –
Medical Director –
Amy Stevens
(Eff. 9/16/24)

Upon the recommendation of the Superintendent, it was moved by H. Ball and seconded by L. Forsyth to approve the Resignation – Medical Director – Amy Stevens (Eff. 9/16/24).

The motion passed 6 Yes, 0 No.

Approval –
Permanent
Appointment –
Head Custodial
Worker – Rebecca
Montgomery
(Eff. 9/20/24)

Upon the recommendation of the Superintendent, it was moved by L. Forsyth and seconded by K. Carlson to approve the Permanent Appointment – Head Custodial Worker – Rebecca Montgomery (Eff. 9/20/24).

The motion passed 6 Yes, 0 No.

Public Comment: None

Information/Announcements/Reports: None

Requests Requiring Board Consideration: None

Review of Next Meeting's Agenda:

Policy Committee Update
Facilities Committee Update
Budget Committee Update
Audit Committee Update
SOAR Committee Update
Positive Recognition

Adjournment:

It was moved by L. Smith and seconded by H. Ball to adjourn the meeting at 7:21 p.m.
The motion passed 6 Yes, 0 No.

BYRON PARGEN CSD

Check Warrant Report For A - 17: GENERAL FUND BILLS - 09/13/2024 For Dates 9/13/2024 - 9/13/2024



Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
25605	09/13/2024		8811 AMAZON.COM			PO BOX 035184, SEATTLE WA 98214-5184					CC
A 1310.450-00-0000			BUS ADMIN - MAT & SUPPLY				19LG-WPGR-DGHL	240415		105.26	107.20
A 2110.450-01-1003			MAT & SUPPLY - 3RD GRADE				1K6P-CQRN-4J1M	240199		129.05	129.05
A 2110.450-01-0000			MAT & SUPPLY ELEM				13DH-DCLJ-44TP	240410		73.88	73.88
A 2110.450-01-1001			MAT & SUPPLY - 1ST GRADE				1PQV-H7NR-QTWY	240206		188.04	188.04
A 2259.450-01-0000			ENL MAT & SUPPLY ELEM				1PDV-36X7-1PFF	240194		201.69	195.98
A 2250.450-03-0000			SPEC ED - MAT & SUPPLY HS				1NRY-NNVW-HRCF	240394		329.00	369.00
A 2110.450-01-1003			MAT & SUPPLY - 3RD GRADE				167X-YEWJ-H6L1	240199		179.14	216.74
A 2110.450-01-1001			MAT & SUPPLY - 1ST GRADE				1TWR-KYC1-FJ4W	240206		43.96	40.46
Check Total:										1,250.02	CC
25606	09/13/2024		225 B & H PHOTO-VIDEO			REMITTANCE PROCESSING CENTER PO BOX 28072 NEW YORK NY 10087-8072					
A 2280.450-03-0000			OCC ED MAT & SUPPLY HS				226681833	240285		1,484.28	1,516.00
Check Total:										1,484.28	CC
25607	09/13/2024		6624 BENEFIT RESOURCE INC			PO BOX 360995 PITTSBURGH PA 15251-6995					
A 9060.800-00-0000			EMPLOYEE BENE - MEDICAL INSURANCE				1039642	240032		75.00	75.00
Check Total:										75.00	CC
25608	09/13/2024		7557 LLC BRAININGCAMP			PO BOX 163471 AUSTIN TX 78716					
A 2630.460-01-0000			TECH - SOFTWARE - ES				53538	240097		95.00	95.00
Check Total:										95.00	CC
25609	09/13/2024		581 CAROLINA BIOLOGICAL SUPPLY CO			PO BOX 60232 CHARLOTTE NC 28260-0232					
A 2110.450-03-SCIE			MAT & SUPPLY - SCIENCE				52674996 RI	240288		253.19	330.00
Check Total:										253.19	CC
25610	09/13/2024		7642 CASEYS WOOD PRODUCTS INC			PO BOX 365 WOOLWICH ME 04579					
A 2280.450-03-0000			OCC ED MAT & SUPPLY HS				0242732-IN	240289		104.75	115.80
Check Total:										104.75	CC
25611	09/13/2024		644 CHASE CARD SERVICES			PO BOX 1423 CHARLOTTE NC 28201-1423					
Check Total:										104.75	CC
09/12/2024 12:09 PM											
										Page	1/9

NOTES

201511

Payment Type	Liquidated	93.22
CC	125.00	
	350.00	
	300.00	
CC	2,145.35	
CC	118,798.93	
	127,902.77	
	8,038.79	
	3,227.16	
	4,250.16	
CC	9,472.85	
CC		
CC		

Check Warrant Report For A - 17: GENERAL FUND BILLS - 09/13/2024 For Dates 9/13/2024 - 9/13/2024

Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
Account											Liquidated
25618	09/13/2024	1383	**CONTINUED**	GENESEE VALLEY BOCES	80 MUNSON STREET , LEROY NY 14482			Voided During Printing			CC
25619	09/13/2024	1383	GENESEE VALLEY BOCES		80 MUNSON STREET , LEROY NY 14482					0.00	CC
A 2280.490-03-0000			BOCES - HS				C0020-25		240183	55,733.87	55,733.87
A 2330.490-03-0000			BOCES - REGULAR SUMMER SCHOOL				C0020-25		240183	34,665.00	34,665.00
A 2110.490-01-0000			BOCES SERVICES - ELEM				C0020-25		240183	16,636.12	16,636.12
A 2110.490-03-0000			BOCES SERVICES - HS				C0020-25		240183	61,372.59	61,372.59
A 2855.490-03-0000			BOCES SERVICES - ATHLETICS				C0020-25		240183	967.93	967.93
A 2250.490-01-0000			BOCES SRVCS - ELEM - SPEC ED				C0020-25		240183	3,982.41	3,982.41
A 2250.490-03-0000			BOCES SRVCS - HS - SPEC ED				C0020-25		240183	63,125.80	63,125.80
A 1010.490-01-0000			BOARD OF ED BOCES - ELEM				C0020-25		240183	474.00	474.00
A 1010.490-03-0000			BOARD OF ED BOCES - HS				C0020-25		240183	474.00	474.00
A 1621.490-01-0000			MAINT BOCES - ELEM				C0020-25		240183	5,956.40	5,956.40
A 1621.490-03-0000			MAINT BOCES - HS				C0020-25		240183	5,956.40	5,956.40
A 1345.490-01-0000			PURCHASING - BOCES - ELEM				C0020-25		240183	145.00	145.00
A 1345.490-03-0000			PURCHASING - BOCES - HS				C0020-25		240183	145.00	145.00
A 1420.490-01-0000			LEGAL - BOCES - ELEM				C0020-25		240183	1,795.00	1,795.00
A 1420.490-03-0000			LEGAL - BOCES - HS				C0020-25		240183	1,795.00	1,795.00
A 1480.490-01-0000			PUBLIC INFO - BOCES - ELEM				C0020-25		240183	3,100.12	3,100.12
A 1480.490-03-0000			PUBLIC INFO - BOCES - HS				C0020-25		240183	3,100.12	3,100.12
A 1670.490-01-0000			PRINTING COPIERS - BOCES - ELEM				C0020-25		240183	1,086.40	1,086.40
A 1670.490-03-0000			PRINTING COPIERS - BOCES - HS				C0020-25		240183	1,086.40	1,086.40
A 1680.490-01-0000			DATA PROCESSING - BOCES - ELEM				C0020-25		240183	425.74	425.74
A 1680.490-03-0000			DATA PROCESSING - BOCES - HS				C0020-25		240183	425.74	425.74
A 1981.490-01-0000			ADMINISTRATIVE CHG - BOCES - ELEM				C0020-25		240183	15,133.79	15,133.79
A 1981.490-03-0000			ADMINISTRATIVE CHG - BOCES - HS				C0020-25		240183	15,133.79	15,133.79

Check # Account	Check Date	Vendor ID	Vendor Name Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
A 2010.490-01-0000			CURRICULUM DEV - BOCES - ELEM			C0020-25	240183	5,639.73	5,639.73
A 2010.490-03-0000			CURRICULUM DEV - BOCES - HS			C0020-25	240183	5,639.73	5,639.73
A 2020.490-01-0000			ADMINISTRATIN - BOCES - ELEM			C0020-25	240183	214.60	214.60
A 2020.490-03-0000			ADMINISTRATIN - BOCES - HS			C0020-25	240183	214.60	214.60
A 2610.490-01-0000			AUDIO VISUAL - BOCES - ELEM			C0020-25	240183	29,258.49	29,258.49
A 2610.490-03-0000			AUDIO VISUAL - BOCES - HS			C0020-25	240183	29,258.49	29,258.49
A 2810.490-01-0000			GUIDANCE - BOCES - ELEM			C0020-25	240183	353.65	353.65
A 2810.490-03-0000			GUIDANCE - BOCES - HS			C0020-25	240183	353.65	353.65
A 5510.490-01-0000			BUS DRIVER LICENSING - BOCES - ELEM			C0020-25	240183	272.95	272.95
A 5510.490-03-0000			BUS DRIVER LICENSING - BOCES - HS			C0020-25	240183	272.95	272.95
A 1310.490-01-0000			BUS ADMIN - BOCES - ELEM			C0020-25	240183	3,352.62	0.00
A 1310.490-03-0000			BUS ADMIN - BOCES - HS			C0020-25	240183	3,352.62	0.00
A 1320.490-01-0000			GASB 75 - BOCES - ELEM			C0020-25	240183	304.75	304.75
A 1320.490-03-0000			GASB 75 - BOCES - HS			C0020-25	240183	304.75	304.75
A 1430.490-01-0000			PERSONNEL - BOCES - ELEM			C0020-25	240183	1,386.12	
A 1430.490-03-0000			PERSONNEL - BOCES - HS			C0020-25	240183	1,386.12	
25620	09/13/2024	7603 INC GIMKIT			PO BOX 19833, SEATTLE WA 98109		Check Total:	374,282.44	CC
A 2630.460-01-0000			TECH - SOFTWARE - ES			DC7E05F7-0001	240389	500.00	500.00
A 2630.460-03-0000			TECH - SOFTWARE - HS			DC7E05F7-0001	240389	500.00	500.00
25621	09/13/2024	1465 GOPHER SPORTS			NW 5634 PO BOX 1450, MINNEAPOLIS MN 55485		Check Total:	1,000.00	CC
A 2250.450-03-0000			SPEC ED - MAT & SUPPLY HS			IN398582	240399	52.33	53.90
A 2110.450-01-PE			MAT & SUPPLY - PE			IN396223	240297	1,475.55	1,477.42
25622	09/13/2024	1782 INTEGRATED THERAPY SERVICES			25 LIBERTY STREET SUITE 5, BATAVIA NY 14020		Check Total:	1,527.88	CC
A 2250.400-01-0000			SPEC ED - CONTRACT ELEM			BB ESY 2024	240375	1,180.71	1,180.71
25623	09/13/2024	1846 JOHNSON CONTROLS INC			PO BOX 730068, DALLAS TX 75373		Check Total:	1,180.71	CC
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BYRON P. GEN CSD

Check Warrant Report For A - 17: GENERAL FUND BILLS - 09/13/2024 For Dates 9/13/2024 - 9/13/2024



Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
A 1621.400-00-CONT	09/13/2024	MAINT - CONTRACT					1-133931643926		240064	22,147.63	Liquidated
25624	09/13/2024	1998 LAKESHORE LEARNING				2695 EAST DOMINGUEZ ST, CARSON CA 90895				22,147.63	CC
A 2110.450-01-1000		MAT & SUPPLY - KDG					797997082024		240303	146.49	152.94
A 2250.450-01-0000		SPEC ED - MAT & SUPPLY ELEM					797906082024		240336	181.39	203.43
25625	09/13/2024	2047 LEONARD BUS SALES INC				PO BOX 291, CANAJOHARIE NY 13317				327.88	CC
A 5510.450-00-PART		MAT & SUPPLY - BUS/EQUIP PARTS				STUDENT DRIVER DECAL	X103015074:01		240169	40.00	40.00
25626	09/13/2024	2233 MATTHEWS BUSES INC				2900 ROUTE 9 - MALTA, BALLSTON SPA NY 12020				40.00	CC
A 600		ACCOUNTS PAYABLE					R600043164:01			2,337.00	
A 600		ACCOUNTS PAYABLE					R600043165:01			2,337.00	
25627	09/13/2024	2397 MONROE COUNTY WATER AUTHORITY				PO BOX 5158, BUFFALO NY 14240				4,674.00	CC
A 1620.400-00-WATE		CUST - CONTRACT WATER				ELEMENTARY	07/26/2024-08/22/2024		240069	2,101.59	2,101.59
A 1620.400-00-WATE		CUST - CONTRACT WATER				HS	07/26/2024-08/22/2024		240069	547.54	547.54
25628	09/13/2024	4625 MUSIC AND ARTS				5295 Westview Drive Suite 300, FREDERICK MD 21703				2,649.13	CC
A 2110.450-03-MUSI		MAT & SUPPLY - MUSIC					INV045764180		240141	52.00	52.00
A 2110.450-03-MUSI		MAT & SUPPLY - MUSIC					INV045595048		240141	48.00	48.00
25629	09/13/2024	2467 NASCO				PO BOX 737813, Dallas TX 75373-7813				100.00	CC
A 2110.450-01-PE		MAT & SUPPLY - PE					640849		240145	65.91	79.95
25630	09/13/2024	2488 NATIONAL GRID				PO BOX 371376, PITTSBURGH PA 15250-7376				65.91	CC
A 5530.400-00-ELEC		CONTRACTUAL - ELECTRIC					07/10/2024-08/12/2024		240162	571.45	571.45
A 1620.400-00-ELEC		CUST - CONTRACT ELECTRIC					07/12/2024-08/14/2024		240075	6,141.34	6,141.34

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Check # Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
25631	09/13/2024		2589 NOCO ENERGY CORPORATION			DEPARTMENT #116218 PO BOX 5211, BINGHAMTON NY 13902-5211			6,712.79	CC
Check Total:										
A 5510.450-00-UNLE			MAT & SUPPLY - UNLEADED GASOLINE				SP12882545	240165	241.66	241.66
A 5510.450-00-DIES			MAT & SUPPLY - DIESEL FUEL				SP12879626	240178	1,982.35	1,982.35
A 5510.450-00-UNLE			MAT & SUPPLY - UNLEADED GASOLINE				SP12879622	240165	431.23	431.23
Check Total:										
25632	09/13/2024		2591 NORMAN HOWARD SCHOOL			4 LAKEVIEW PARK, ROCHESTER NY 14613			2,655.24	CC
Check Total:										
A 2250.472-03-0000			SPECED TUITION - PRIVATE - HS				2024-0901	240378	10,076.20	10,076.20
Check Total:										
25633	09/13/2024		7169 NORTHERN STAR MEDICAL BILLING AND COLLECTIONS			60 FINN RD SUITE A, HENRIETTA NY 14467			10,076.20	CC
Check Total:										
A 5510.400-00-PHYS			CONTRACT - DRIVER PHYSICALS			CM ACCONNEL 19A PHYSICAL	9639	240348	65.00	65.00
Check Total:										
25634	09/13/2024		2657 NYSAWA c/o NYSCOSS			C/O CAPITAL REGION BOCES 900 WATERVILET SHAKER RD ALBANY NY 12205			65.00	CC
Check Total:										
A 2020.400-01-ADMI			PRIN OFF - CONTRACT PROF DEV ELEM				10571248	240412	287.50	287.50
A 2020.400-03-ADMI			PRIN OFF - CONTRACT PROF DEV HS				10571248	240412	175.00	175.00
A 2110.400-01-CURR			CONTRACTUAL - INSTRUCTIONAL SVCS				10571248	240412	112.50	112.50
Check Total:										
25635	09/13/2024		2742 ORIENTAL TRADING COMPANY			PO BOX 2308, OMAHA NE 68103-2308			575.00	CC
Check Total:										
A 2110.450-01-0000			MAT & SUPPLY ELEM				73239937101	240369	300.93	328.28
A 2815.450-01-0000			HLTH - MAT & SUPPLY ELEM				73239938401	240312	46.32	406.71
Check Total:										
25636	09/13/2024		6753 PLANBOOK.COM			P.O. BOX 549, YORKVILLE IL 60560			347.25	CC
Check Total:										
A 2110.400-01-0000			CONTRACTUAL - ELEM				965485	240411	144.00	144.00
Check Total:										
25637	09/13/2024		2937 POCOCK'S REPAIR SHOP			6820 POCOCK ROAD, BERGEN NY 14416			144.00	CC
Check Total:										

BYRON FARGEN CSD

Check Waiver Report For A - 17: GENERAL FUND BILLS - 09/13/2024 For Dates 9/13/2024 - 9/13/2024



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
	A 1622.400-00-0000				GROUNDS - CONTRACT			16928		240358	121.00	Liquidated
	A 1622.400-00-0000				GROUNDS - CONTRACT			16922		240358	26.00	Liquidated
	A 1622.400-00-0000				GROUNDS - CONTRACT			16890		240358	26.00	Liquidated
	A 1622.400-00-0000				GROUNDS - CONTRACT			16899		240358	21.00	Liquidated
	A 1622.400-00-0000				GROUNDS - CONTRACT			16913		240358	21.00	Liquidated
25638		09/13/2024		7206 QUADIENT LEASING USA, INC.			478 WHEELERS FARM RD., MILDORD CT 06461		Check Total:		215.00	CC
	A 1670.450-00-POST			POSTAGE - DISTRICT				11467145		240113	2,000.00	Liquidated
25639		09/13/2024		3061 REALLY GOOD STUFF, LLC			PO BOX 734329 CHICAGO IL 60673-4329		Check Total:		2,000.00	CC
	A 2110.450-01-1000			MAT & SUPPLY - KDG				8637215		240319	62.99	Liquidated
	A 2110.450-01-1001			MAT & SUPPLY - 1ST GRADE				8639207		240316	85.93	Liquidated
	A 2110.450-01-READ			MAT & SUPPLY - READING				8637227		240317	60.97	Liquidated
25640		09/13/2024		5208 ROCHESTER GAS AND ELECTRIC			PO BOX 847813, BOSTON MA 02284-7813		Check Total:		209.89	CC
	A 1620.400-00-GAS			CUST - CONTRACT GAS		MAINT. PORTION		08/01/2024		240071	2,352.54	Liquidated
	A 5530.400-00-GAS			CONTRACTUAL - NATURAL GAS		BUS PORTION		08/01/2024		240354	150.16	Liquidated
25641		09/13/2024		3301 SCHOOL NURSE SUPPLY INC.			1745 WALLACE AVE. ST CHARLES IL 60174		Check Total:		2,502.70	CC
	A 2815.450-01-0000			HLTH - MAT & SUPPLY ELEM				1015933-IN		240320	843.05	Liquidated
25642		09/13/2024		3305 SCHOOL SPECIALTY INC			PO BOX 825640, PHILADELPHIA PA 19182-5640		Check Total:		843.05	CC
	A 2110.450-01-1001			MAT & SUPPLY - 1ST GRADE				308104606035		240254	23.51	Liquidated
	A 2110.450-01-MUSI			MAT & SUPPLY - MUSIC				208134718546		240257	87.06	Liquidated
	A 2110.450-01-PE			MAT & SUPPLY - PE				208134718508		240143	64.84	Liquidated
25643		09/13/2024		5095 UGI ENERGY SERVICES LLC			835 KNITTING MILLS WAY, WYOMISSING PA 19610		Check Total:		175.41	CC
	A 5530.400-00-GAS			CONTRACTUAL - NATURAL GAS		BUS GARAGE PORTION		G6314391		240233	2.33	Liquidated

BYRON P GEN CSD

Check Warrant Report For A - 17: GENERAL FUND BILLS - 09/13/2024 For Dates 9/13/2024 - 9/13/2024



Check # Account	Check Date	Vendor ID	Vendor Name Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
A 1620.400-00-GAS			CUST - CONTRACT GAS	MAINT. PORTION		G6314391	240060	36.47	36.47
25644	09/13/2024	3913	VERIZON WIRELESS		PO BOX 408, NEWARK NJ 07101-0408		Check Total:	38.80	CC
A 5530.400-00-TELE			CONTRACTUAL - TELEPHONE			9972754384	240012	75.98	75.98
25645	09/13/2024	6747	VERNIER SOFTWARE & TECHNOLOGY		13979 SW MILLIKAN WAY, BEAVERTON OR 97005		Check Total:	75.98	CC
A 2110.450-03-SCIE			MAT & SUPPLY - SCIENCE			5501147	240372	545.18	524.00
25646	09/13/2024	3962	WASTE MANAGEMENT OF NY LLC		100 RANSIER DR, WEST SENECA NY 14224		Check Total:	545.18	CC
A 1620.400-00-WAST			CUST - CONTRACT WASTE REMOVAL	ELEMENTARY		1382467-2225-8	240048	390.66	390.66
A 5530.400-00-WAST			CONTRACTUAL - WASTE DISPOSAL	BUS GARAGE		1382466-2225-0	240355	140.40	140.40
A 1620.400-00-WAST			CUST - CONTRACT WASTE REMOVAL	MIDDLE		1382465-2225-2	240048	159.84	159.84
A 1620.400-00-WAST			CUST - CONTRACT WASTE REMOVAL	HS		1382464-2225-5	240048	496.20	496.20
25647	09/13/2024	6627	WB MASON CO INC		PO BOX 981101, BOSTON MA 02298-1101		Check Total:	1,187.10	CC
A 2110.450-01-PE			MAT & SUPPLY - PE			248757802	240144	8.59	8.59
A 2110.450-01-ENEN			MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH			248757803	240270	85.14	98.16
A 2820.450-01-0000			PSYCH - MAT & SUPPLY ELEM			248757793	240263	79.99	95.99
A 2110.450-01-READ			MAT & SUPPLY - READING			248757832	240265	19.99	25.08
							Check Total:	193.71	



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
												Liquidated
Number of Transactions: 43												
Warrant Total: 714,524.35												
Vendor Portion: 714,524.35												
Payroll Portion: 0.00												

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 43 in number, in the total amount of \$ 714,524.35. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/16/24 Date Lisa Mendenhall Signature Chairman Title

BYRON B GEN CSD

Check Warrant Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Dates 9/27/2024 - 9/27/2024



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
25648		09/27/2024	4898	**CONTINUED**	A-VERDI STORAGE CONTAINERS		14150 ROUTE 31 , SAVANNAH NY 13146		Voided During Printing			CC
Check Total: 0.00											0.00	CC
25649		09/27/2024	4898	A-VERDI STORAGE CONTAINERS			14150 ROUTE 31 , SAVANNAH NY 13146					CC
A 1621.400-00-CONT				MAINT - CONTRACT				1769540		240040	218.00	218.00
A 1621.400-00-CONT				MAINT - CONTRACT				1773402		240040	99.00	99.00
A 1621.400-00-CONT				MAINT - CONTRACT				1768995		240040	218.00	218.00
A 1621.400-00-CONT				MAINT - CONTRACT				1772356		240040	109.00	109.00
A 1621.400-00-CONT				MAINT - CONTRACT				1768996		240040	144.00	144.00
A 1621.400-00-CONT				MAINT - CONTRACT				1773854		240040	109.00	109.00
A 1621.400-00-CONT				MAINT - CONTRACT				1768498		240040	144.00	144.00
A 1621.400-00-CONT				MAINT - CONTRACT				1773855		240040	144.00	144.00
A 1621.400-00-CONT				MAINT - CONTRACT				1765623		240040	109.00	109.00
A 1621.400-00-CONT				MAINT - CONTRACT				1774989		240040	99.00	99.00
A 1621.400-00-CONT				MAINT - CONTRACT				1765624		240040	317.00	317.00
A 1621.400-00-CONT				MAINT - CONTRACT				1774990		240040	99.00	99.00
A 1621.400-00-CONT				MAINT - CONTRACT				1765625		240040	288.00	288.00
A 1621.400-00-CONT				MAINT - CONTRACT				1775526		240040	109.00	109.00
A 1621.400-00-CONT				MAINT - CONTRACT				1765626		240040	109.00	109.00
A 1621.400-00-CONT				MAINT - CONTRACT				1775527		240040	317.00	317.00
A 1621.400-00-CONT				MAINT - CONTRACT				1766703		240040	396.00	396.00
A 1621.400-00-CONT				MAINT - CONTRACT				1776408		240040	99.00	99.00
A 1621.400-00-CONT				MAINT - CONTRACT				1766704		240040	144.00	144.00
A 1621.400-00-CONT				MAINT - CONTRACT				1776409		240040	288.00	288.00
A 1621.400-00-CONT				MAINT - CONTRACT				1766705		240040	144.00	144.00
A 1621.400-00-CONT				MAINT - CONTRACT				1776410		240040	109.00	109.00
Check Total: 3,812.00											3,812.00	CC
25650		09/27/2024	90	SALVATORE ALFIERI			129 ROSSITER ROAD , ROCHESTER NY 14620					CC
A 2855.400-03-0000				ATHLETIC- CONTRACT			GIRLS VARSITY SOCCER	09/17/2024			118.70	118.70
A 2855.400-03-0000				ATHLETIC- CONTRACT			GIRLS JV SOCCER	09/17/2024			95.55	95.55
Check Total: 214.25											214.25	

BYRON PARGEN CSD

Check Watermark Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Date 9/27/2024 - 9/27/2024



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
25651		09/27/2024	8811	**CONTINUED**	AMAZON.COM		PO BOX 035184, SEATTLE WA 98214-5184		Voided During Printing			CC
25652		09/27/2024	8811	AMAZON.COM			PO BOX 035184, SEATTLE WA 98214-5184				0.00	CC
Check Total:											0.00	
A 2110.450-01-1003				MAT & SUPPLY - 3RD GRADE				1N3T-H7PM-P4K3	240222		351.05	345.93
A 2110.450-03-ENGL				MAT & SUPPLY - ENGLISH				1KT9-DLDF-1MNR	240238		584.65	670.65
A 2610.450-03-0000				LIBRARY MAT & SUPPLY - HS				113V-7J49-JHLJ	240234		165.52	167.76
A 2110.450-03-FORE				MAT & SUPPLY - FOREIGN LANGUAGE		REMAINING BALANCE		1JDF-W6GX-L17M	240217		211.06	300.00
A 2110.450-01-READ				MAT & SUPPLY - READING				1PTV-FXTC-733Y	240213		69.25	77.82
A 2110.450-01-1001				MAT & SUPPLY - 1ST GRADE				1FPL-HHLT-TQVL	240210		65.91	65.91
A 2110.450-01-1002				MAT & SUPPLY - 2ND GRADE				111R-XKJY-CPNL	240185		138.07	144.44
A 2110.450-03-ENGL				MAT & SUPPLY - ENGLISH				1J9N-XXXX-FWDN	240239		76.90	81.22
A 2110.450-03-SCIE				MAT & SUPPLY - SCIENCE				1KTK-PVNK-KMD7	240235		112.14	115.00
A 2110.450-03-ART				MAT & SUPPLY - ART				1HXH-RLYW-TDMC	240245		364.80	464.35
A 2110.450-03-MATH				MAT & SUPPLY - MATH				171H-CVXD-F441	240247		219.13	200.00
A 2110.450-03-SCIE				MAT & SUPPLY - SCIENCE				1TNU-MWGR-RYGN	240242		198.35	200.00
A 2110.450-01-0000				MAT & SUPPLY ELEM				1X3Y-KM9H-4KG7	240186		92.34	99.95
A 2110.450-03-PE				MAT & SUPPLY - PE/HEALTH				14LJ-RMLF-3KWG	240373		80.56	80.08
A 2110.450-03-MATH				MAT & SUPPLY - MATH				1GCV-RHNU-TLYJ	240219		95.84	107.82
A 2110.450-01-1005				MAT & SUPPLY - 5TH GRADE				148F-NV6G-63VM	240191		120.47	120.47
A 2110.450-01-1005				MAT & SUPPLY - 5TH GRADE				1XX4-PX3D-47HD	240326		58.57	58.57
A 1621.450-00-0000				MAINT - MAT & SUPPLY				1VFY-7QVN-CP9M	240442		450.30	459.50
A 2110.450-01-1001				MAT & SUPPLY - 1ST GRADE				17F4-YMDP-7DGX	240210		127.72	120.71
A 2110.450-01-1005				MAT & SUPPLY - 5TH GRADE				1FVD-TPKV-74WD	240191		192.13	229.53
A 2110.450-01-1005				MAT & SUPPLY - 5TH GRADE				1RLY-YMWL-GR4G	240326		305.50	295.39

BYRON PARGEN CSD

Check Warrant Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Dates 9/27/2024 - 9/27/2024



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
25653		09/27/2024	6834	AMERICAN RED CROSS			AMERICAN RED CROSS TRAINING SERVICES 25688 NETWORK PLACE, CHICAGO IL 60673-1256				4,080.26	CC
A 600				ACCOUNTS PAYABLE				22700538	Check Total:		266.00	
25654		09/27/2024	5094	ATTICA PACKAGE COMPANY			45 WINDSOR STREET PO BOX 295, ATTICA NY 14011		Check Total:		266.00	CC
A 1622.450-00-0000				GROUPS - MAT & SUPPLY				428-24	240418		1,960.00	1,960.00
A 1622.450-00-0000				GROUPS - MAT & SUPPLY				405-24	240418		3,900.00	3,900.00
25655		09/27/2024	7021	BARNES AND NOBLE BOOKSELLER INC			PO BOX 951610, DALLAS TX 75395-1610		Check Total:		5,860.00	CC
A 2110.450-01-1002				MAT & SUPPLY - 2ND GRADE				4571029	240286		29.58	39.56
25656		09/27/2024	9121	ALEXANDER BARTZ			227 EAST AVE, BATAVIA NY 14020		Check Total:		29.58	CC
A 2855.400-03-0000				ATHLETIC - CONTRACT			BOYS JV SOCCER	09/12/2024			95.55	
25657		09/27/2024	6966	BOND, SCHOENECK & KING PLLC			P.O. BOX 11607, SYRACUSE NY 13218		Check Total:		95.55	CC
A 1420.400-00-0000				LEGAL - CONTRACTUAL				20039859	240035		83.70	83.70
25658		09/27/2024	443	BRIDGEPORT NATIONAL BINDERY			662 SILVER STREET PO BOX 289, AGAWAM MA 01001-0289		Check Total:		83.70	CC
A 600				ACCOUNTS PAYABLE				312219			191.87	
25659		09/27/2024	6155	RYAN CAMPOLI			3700 CHILI AVENUE, ROCHESTER NY 14624		Check Total:		191.87	CC
A 2855.400-03-0000				ATHLETIC - CONTRACT			BOYS VARSITY SOCCER	09/06/2024			118.70	
25660		09/27/2024	4604	CDW GOVERNMENT INC			75 REMITTANCE DRIVE SUITE 1515, CHICAGO IL 60675-1515		Check Total:		118.70	CC
A 2630.200-01-0000				TECH COMPUTER EQUIP - ES				AA4S93A	240396		2,030.86	2,030.86
A 2630.200-03-0000				TECH COMPUTER EQUIP - HS				AA4S93A	240396		139.10	139.10
A 2630.200-03-0000				TECH COMPUTER EQUIP - HS				AA3D35J	240396		1,836.12	1,836.12
A 2630.200-03-0000				TECH COMPUTER EQUIP - HS				AA3TL3I	240396		27.82	27.82
									Check Total:		4,033.90	

BYRON BERGEN CSD

Check Warrant Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Dates 9/27/2024 - 9/27/2024



Check # Account	Check Date	Vendor ID	Vendor Name Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
25661	09/27/2024	6871	CORPORATE FLOORING INNOVATIONS INC		7307 S. LAKE ROAD , BERGEN NY 14416				CC
A 1621.450-00-0000			MAINT - MAT & SUPPLY			CC-4021	230929	13,435.00	13,435.00
A 1621.450-00-0000			MAINT - MAT & SUPPLY			CC-4100	230929	10,261.00	10,261.00
A 1621.450-00-0000			MAINT - MAT & SUPPLY			CC-4079	230929	8,074.00	8,074.00
25662	09/27/2024	905	DALBERTH SPORTS		925 GENESEE STREET, ROCHESTER NY 14611		Check Total:	31,770.00	CC
A 2855.450-03-0000			ATHLETIC - MAT & SUPPLY			20240182	240407	474.84	474.84
25663	09/27/2024	9020	DECKMAN OIL CO INC.		9 NORTON ST, HONEOYE FALLS NY 14472		Check Total:	474.84	CC
A 5510.450-00-0000			MAT & SUPPLY - OIL FLUIDS, LUBRICANTS, ETC			795652	240386	665.95	665.95
25664	09/27/2024	8925	DESIGN SCIENCE INC DBA WIRIS		444 WEST OCEAN BLVD, STE 800, LONG BEACH CA 90802		Check Total:	665.95	CC
A 2630.460-01-0000			TECH - SOFTWARE - ES			24-US-0992	240425	148.68	148.68
25665	09/27/2024	5469	DIMITRIS DIMITRIADIS		2790 MANITOU ROAD, ROCHESTER NY 14624		Check Total:	148.68	CC
A 2855.400-03-0000			ATHLETIC - CONTRACT	BOYS VARSITY SOCCER		09/18/2024	Check Total:	118.70	
25666	09/27/2024	1015	DOBMEIER JANITOR SUPPLY INC		354 ENGLEWOOD AVENUE, BUFFALO NY 14223-2806		Check Total:	118.70	CC
A 1620.450-00-0000			CUST - MAT & SUPPLY			1N003460	240056	4,899.30	4,899.30
25667	09/27/2024	9122	AMBER DUZEN		1790 INDIAN FALLS RD, CORFU NY 14036		Check Total:	4,899.30	CC
A 2855.400-03-0000			ATHLETIC - CONTRACT	JV SOCCER		09/14/2024	Check Total:	95.55	
25668	09/27/2024	5619	ECO GREEN PARK		1779 MT READ BLVD, ROCHESTER NY 14615		Check Total:	95.55	CC
A 1621.400-00-CONT			MAINT - CONTRACT			29302	240051	288.05	288.05
25669	09/27/2024	5236	ENERGY ENTERPRISES INC		PO BOX 182 10 MILL STREET, MOUNT MORRIS NY 14510		Check Total:	288.05	CC

BYRON REGION CSD

Check Warrant Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Dates 9/27/2024 - 9/27/2024



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
A 1621.400-00-0000	MAINT - CONTRACT							191740		240067	300.00	Liquidated
25670	09/27/2024	6886 EZ PASS					TOLLS BY MAIL PAYMENT PROCESSING CENTER PO BOX 15183 ALBANY NY 12212-5183		Check Total:		300.00	CC
A 5510.400-00-0000	TOLL						CONTRACT - TOLLS	18155979946		240181	11.54	11.54
25671	09/27/2024	8720 FOLLETT CONTENT SOLUTIONS LLC					PO BOX 74-10597 CHICAGO IL 60674-0597		Check Total:		11.54	CC
A 2610.450-01-0000	LIBRARY MAT & SUPPLIES - ELEM							419594F		230942	16.13	25.30
25672	09/27/2024	9111 FOUNDATION BUILDING MATERIALS INC					2520 RED HILL AVENUE, SANTA ANA CA 92705		Check Total:		16.13	CC
A 1621.450-00-0000	MAINT - MAT & SUPPLY							295003107-00		240403	3,107.64	3,107.64
25673	09/27/2024	1306 FULLERINO'S					6321 TOWNLINE ROAD, BYRON NY 14422		Check Total:		3,107.64	CC
A 1620.450-00-0000	CUST - MAT & SUPPLY							74336		240042	138.99	138.99
25674	09/27/2024	3540 FW WEBB COMPANY					160 MIDDLESEX TURNPIKE, BEDFORD MA 01730		Check Total:		138.99	CC
A 1621.450-00-0000	MAINT - MAT & SUPPLY							87018717-2		240072	38.02	38.02
25675	09/27/2024	6126 GCASA					430 EAST MAIN STREET, BATAVIA NY 14020		Check Total:		38.02	CC
A 2810.400-03-0000	GUIDANCE - CONTRACT HS							428		240452	700.00	700.00
A 2810.400-01-0000	GUIDANCE - CONTRACT ELEM							428		240452	700.00	700.00
25676	09/27/2024	1377 GENESEE PEST CONTROL					2791 KEIFER ROAD, BATAVIA NY 14020		Check Total:		1,400.00	CC
A 1622.400-00-0000	GROUNDS - CONTRACT							34330		240440	925.00	925.00
A 1622.400-00-0000	GROUNDS - CONTRACT							34091		240454	775.00	775.00
25677	09/27/2024	2102 GLSW ASBO					ATTN LESLIE YORKS 3314 BUFFALO STREET, ALEXANDER NY 14005		Check Total:		1,700.00	CC
A 1310.400-00-0000	BUS ADMIN - CONTRACTUAL							2024-2025 ANNUAL		240424	75.00	75.00



Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
25678	09/27/2024	1476	GRAINGER			DEPT 809218829 PALATINE IL 60038-0001	MEMBERSHIP		75.00	CC
		A 1621.450-00-0000	MAINT - MAT & SUPPLY				9221746986	240061	166.14	✓
		A 1621.450-00-0000	MAINT - MAT & SUPPLY				9247659528	240061	103.60	✓
		A 1621.450-00-0000	MAINT - MAT & SUPPLY				9245543963	240061	418.89	✓
		A 1621.450-00-0000	MAINT - MAT & SUPPLY				9223001208	240061	95.20	✓
		A 1621.450-00-0000	MAINT - MAT & SUPPLY				9228181583	240061	875.52	✓
		A 1621.450-00-0000	MAINT - MAT & SUPPLY				9228181575	240061	2,830.92	✓
								Check Total:	4,490.27	CC
25679	09/27/2024	7094	HAUN WELDING SUPPLY			5921 COURT STREET RD SYRACUSE NY 13206				
		A 5510.450-00-WELD	MAT & SUPPLY - TANKS & REFILLS				167646	240182	345.00	✓
		A 5510.450-00-WELD	MAT & SUPPLY - TANKS & REFILLS				199388	240182	82.00	✓
		A 5510.450-00-WELD	MAT & SUPPLY - TANKS & REFILLS				227233	240182	105.55	✓
		A 5510.450-00-WELD	MAT & SUPPLY - TANKS & REFILLS				70125	240182	-5.28	✓
								Check Total:	527.27	CC
25680	09/27/2024	8833	HEIDELBERG MATERIALS NORTHEAST- NY LLC			15620 COLLECTION CENTER DRIVE CHICAGO IL 60693-0156				
		A 1622.450-00-0000	GROUNDS - MAT & SUPPLY				4514892	230881	729.51	✓
		A 1622.450-00-0000	GROUNDS - MAT & SUPPLY				4527770	230881	247.75	✓
		A 1622.450-00-0000	GROUNDS - MAT & SUPPLY				4517211	230881	249.25	✓
		A 1622.450-00-0000	GROUNDS - MAT & SUPPLY				4516439	230881	498.38	✓
		A 1622.450-00-0000	GROUNDS - MAT & SUPPLY				4486552	230881	718.50	✓
		A 1622.450-00-0000	GROUNDS - MAT & SUPPLY				4523639	230881	577.76	✓
		A 1622.450-00-0000	GROUNDS - MAT & SUPPLY				4519577	230881	249.38	✓
		A 1622.450-00-0000	GROUNDS - MAT & SUPPLY				4523636	230881	262.75	✓
		A 1622.450-00-0000	GROUNDS - MAT & SUPPLY				4518040	230881	242.50	✓
								Check Total:	3,775.78	CC
25681	09/27/2024	1694	HOME DEPOT CREDIT SERVICES			DEPT 32 - 2129147397 PO BOX 9001030, LOUISVILLE KY 40290-1030				

BYRON FERGUSON CSD

Check Warrant Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Dates 9/27/2024 - 9/27/2024



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
	A 2280.450-03-0000				OCC ED MAT & SUPPLY HS			5970096		240301	456.44	Liquidated
	A 2280.450-03-0000				OCC ED MAT & SUPPLY HS			5970098		240300	2,391.18	
25682		09/27/2024	9125	JEFFREY HOWARD			26 WATCHMAN COURT, ROCHESTER NY 14624			Check Total:	2,847.62	CC
	A 2855.400-03-0000				ATHLETIC - CONTRACT	GIRLS VARSITY SOCCER		09/14/2024			118.70	
	A 2855.400-03-0000				ATHLETIC - CONTRACT	GIRLS VARSITY SOCCER		09/17/2024			118.70	
	A 2855.400-03-0000				ATHLETIC - CONTRACT	GIRLS JV SOCCER		09/17/2024			95.55	
25683		09/27/2024	1740	HURTUBISE TIRE			63 OLIVER STREET, NORTH TONAWANDA NY 14120			Check Total:	332.95	CC
	A 5510.450-00-TIRE				MAT & SUPPLY - TIRES			1056552		240433	254.10	
25684		09/27/2024	9119	ARMANDO INGLESE			402 WHITE RABBA TRAIL, ROCHESTER NY 14612			Check Total:	254.10	CC
	A 2855.400-03-0000				ATHLETIC - CONTRACT	BOYS JV SOCCER		09/06/2024			95.55	
25685		09/27/2024	8810	JMCC DBA CARMEN CHAVEZ			19 NORTH MAIN STREET, ELBA NY 14058			Check Total:	95.55	CC
	A 1620.400-00-OTHE				CUST - CONTRACT OTHER			SEPT 13-2024 #1		240447	4,000.00	
25686		09/27/2024	5682	MARK JONES			82 MELROSE ST, ROCHESTER NY 14619			Check Total:	4,000.00	CC
	A 2855.400-03-0000				ATHLETIC - CONTRACT	BOYS JV SOCCER		09/06/2024			95.55	
25687		09/27/2024	9120	KPODJIA GLIKPANU, KOMLA			32 GAGE GDNS, CHURCHVILLE NY 14428			Check Total:	95.55	CC
	A 2855.400-03-0000				ATHLETIC - CONTRACT	BOYS JV SOCCER		09/10/2024			95.55	
25688		09/27/2024	1992	LAB AIDS INC			17 COLT COURT, RONKONKOMA NY 11779-6949			Check Total:	95.55	CC
	A 2110.450-03-SCIE				MAT & SUPPLY - SCIENCE			166251		240302	255.50	
25689		09/27/2024	1998	LAKESHORE LEARNING			2695 EAST DOMINGUEZ ST, CARSON CA 90895			Check Total:	255.50	CC
	A 2110.450-01-1000				MAT & SUPPLY - KDG			797810081924		240306	145.31	

BYRON BERGEN CSD

Check Warrant Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Dates 9/27/2024 - 9/27/2024



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
25690		09/27/2024	7563	TOM LANGELOTTI			17 SKIDMORE DRIVE, SPENCERPORT NY 14559				145.31	CC
	A 2855.400-03-0000			ATHLETIC - CONTRACT		BOYS VARSITY SOCCER		09/05/2024			118.70	
25691		09/27/2024	2047	LEONARD BUS SALES INC			PO BOX 291, CANAJOHARIE NY 13317				118.70	CC
	A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP		PARTS		X103015404:01		240169	609.00	609.00
	A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP		PARTS		X103015476:01		240169	209.70	209.70
	A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP		PARTS		X103015484:01		240169	37.10	37.10
25692		09/27/2024	9071	LEWIS GENERAL TIRES INC			3870 W HENRIETTA RD, ROCHESTER NY 14623				855.80	CC
	A 5510.450-00-TIRE			MAT & SUPPLY - TIRES				190364		240356	849.55	849.55
	A 5510.450-00-TIRE			MAT & SUPPLY - TIRES				190374		240356	737.40	737.40
	A 5510.450-00-TIRE			MAT & SUPPLY - TIRES				190410		240356	992.00	992.00
25693		09/27/2024	5658	DEBRA LIST			7371 NORTH BERGEN ROAD, BERGEN NY 14416				2,578.95	CC
	A 1010.400-00-0000			BOARD OF ED CONTRACTUAL				FLIGHT REIMBURSEMENT			162.20	
25694		09/27/2024	4680	PATRICK MCGEE			125 EAST AVENUE, BATAVIA NY 14026				162.20	CC
	A 1240.400-00-0000			ADMIN - CONTRACTUAL				FLIGHT REIMBURSEMENT			485.63	
25695		09/27/2024	2284	MCQUAID JESUIT HIGH SCHOOL			TODD STEWART, MEET DIRECTOR 1800 SOUTH CLINTON AVENUE, ROCHESTER NY 14618				485.63	CC
	A 2855.400-03-0000			ATHLETIC - CONTRACT				09/28/2024 INVITATIONAL		240453	280.00	280.00
25696		09/27/2024	6669	MIDWEST SHOP SUPPLIES INC			DBA MIDWEST TECHNOLOGY PRODUCT P.O. BOX 3717, SOUX CITY IA 51111				280.00	CC

BYRON BARGER CSD

Check Worksheet Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Dates 9/27/2024 - 9/27/2024



Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
A 2280.450-03-0000			OCC ED MAT & SUPPLY HS				2147351-00		240309	206.60	Liquidated
25697	09/27/2024		4625 MUSIC AND ARTS			5295 Westview Drive Suite 300, FREDERICK MD 21703				206.60	CC
A 2110.450-01-MUSI			MAT & SUPPLY - MUSIC				INV046165445		240274	152.48	
25698	09/27/2024		8774 NAPA AUTO PARTS			4630 LAKE RD SOUTH BROCKPORT NY 14420				152.48	CC
A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP				82275		240171	105.27	
A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP				82139		240171	401.50	
A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP				82474		240171	-18.00	
A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP				81839		240171	121.88	
A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP				82379		240171	5.30	
A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP				82199		240171	8.20	
A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP				82392		240171	27.45	
A 5510.450-00-PART			MAT & SUPPLY - BUS/EQUIP				82529		240171	15.98	
25699	09/27/2024		4279 HAROLD F NARON			294 EULER RD , CHURCHVILLE NY 14428				667.58	CC
A 2855.400-03-0000			ATHLETIC - CONTRACT			JV VARSITY VOLLEYBALL GAME FEE	09/17/2024			210.40	
A 2855.400-03-0000			ATHLETIC - CONTRACT			1/2 FEE WORLED ALONE	09/17/2024			105.20	
25700	09/27/2024		2467 NASCO			PO BOX 737813 , Dallas TX 75373-7813				315.60	CC
A 2110.450-03-ART			MAT & SUPPLY - ART				640850		240310	308.88	
A 2110.450-03-ART			MAT & SUPPLY - ART				643363		240310	1.40	
25701	09/27/2024		2488 NATIONAL GRID			PO BOX 371376 , PITTSBURGH PA 15250-7376				310.28	CC
A 5530.400-00-ELEC			CONTRACTUAL - ELECTRIC				08/12/2024- 09/10/2024		240162	288.06	

BYRON P. GEN CSD

Check Warrant Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Dates 9/27/2024 - 9/27/2024



Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
A 1620.400-00-ELEC				CUST - CONTRACT ELECTRIC			08/14/2024 09/12/2024		240075	6,049.02	Liquidated
25702	09/27/2024		2589 NOCO ENERGY CORPORATION		DEPARTMENT # 116218 PO BOX 5211 BINGHAMTON NY 13902-5211					6,337.08	CC
A 5510.450-00-UNLE			MAT & SUPPLY - UNLEADED				sp12886757		240165	1,170.71	
			GASOLINE								1,170.71
A 5510.450-00-DIES			MAT & SUPPLY - DIESEL FUEL				SP12891595		240178	2,982.07	
A 5510.450-00-UNLE			MAT & SUPPLY - UNLEADED				SP12890680		240165	1,295.08	
			GASOLINE								1,295.08
25703	09/27/2024		2613 REFIK NUHANOVIC		288 FOX RUN ROCHESTER NY 14606					5,447.86	CC
A 2855.400-03-0000			ATHLETIC - CONTRACT		BOYS JV SOCCER		09/12/2024			95.55	
A 2855.400-03-0000			ATHLETIC - CONTRACT		BOYS VARSITY SOCCER		09/12/2024			118.70	
25704	09/27/2024		2659 NYSCOSS		7 ELK STREET THIRD FLOOR ALBANY NY 12207-1002					214.25	CC
A 1240.400-00-0000			ADMIN - CONTRACTUAL				25492		230874	774.00	
25705	09/27/2024		2672 NYSSMA		718 THE PLAIN ROAD WESTBURY NY 11590					774.00	CC
A 2110.400-03-MUSI			CONTRACTUAL - MUSIC - HS				25-0115		240432	450.00	
A 2110.400-01-MUSI			CONTRACTUAL - MUSIC - ELEM				25-0115		240432	150.00	
25706	09/27/2024		8748 **CONTINUED** OAK ORCHARD CONCRETE		10831 BLAIR RD MEDINA NY 14103					600.00	CC
25707	09/27/2024		8748 OAK ORCHARD CONCRETE		10831 BLAIR RD MEDINA NY 14103					0.00	CC
A 1622.450-00-0000			GROUNDS - MAT & SUPPLY				70546		230853	1,850.00	
A 1622.450-00-0000			GROUNDS - MAT & SUPPLY				70601		240439	1,669.00	
A 1622.450-00-0000			GROUNDS - MAT & SUPPLY				70547		230853	1,850.00	
A 1622.450-00-0000			GROUNDS - MAT & SUPPLY				70605		240439	1,850.00	
A 1622.450-00-0000			GROUNDS - MAT & SUPPLY				70576		230853	1,850.00	
A 1622.450-00-0000			GROUNDS - MAT & SUPPLY				70606		240439	1,850.00	

Check Warrant Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Dates 9/27/2024 - 9/27/2024

Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
A 1622.450-00-0000				GROUND - MAT & SUPPLY			70577	230853		1,669.00	1,669.00
A 1622.450-00-0000				GROUND - MAT & SUPPLY			70640	240439		1,850.00	1,850.00
A 1622.450-00-0000				GROUND - MAT & SUPPLY			70581	230853		1,850.00	1,850.00
A 1622.450-00-0000				GROUND - MAT & SUPPLY			70642	240439		1,850.00	1,850.00
A 1622.450-00-0000				GROUND - MAT & SUPPLY			70583	230853		1,669.00	1,669.00
A 1622.450-00-0000				GROUND - MAT & SUPPLY			70655	240439		1,850.00	1,850.00
A 1622.450-00-0000				GROUND - MAT & SUPPLY			70587	230853		1,850.00	1,850.00
A 1622.450-00-0000				GROUND - MAT & SUPPLY			70673	240439		1,940.50	1,941.00
25708	09/27/2024	4639	TERRY PAGE			44 CLOSE HOLLOW DRIVE , HAMLIN NY 14464		Check Total:		25,447.50	CC
A 2855.400-03-0000				ATHLETIC - CONTRACT		GIRLS VARSITY SOCCER	09/14/2024			118.70	
25709	09/27/2024	2870	PEPPER MUSIC			PO BOX 786212 , PHILADELPHIA PA 19178-6212		Check Total:		118.70	CC
A 2110.450-03-MUSI				MAT & SUPPLY - MUSIC			366462452	240276		407.90	407.90
A 2110.450-01-MUSI				MAT & SUPPLY - MUSIC			366720586	240275		16.09	16.09
25710	09/27/2024	5338	PRO CONSTRUCTION			6082 SAUTELL ROAD , BERGEN NY 14416		Check Total:		423.99	CC
A 1622.400-00-0000				GROUND - CONTRACT		SIDEWALK PHASE 3 & 4		240462		9,611.00	9,611.00
25711	09/27/2024	3007	PUPIL TRANSPORTATION SAFETY IN			10 ADLER DRIVE SUITE 102, EAST SYRACUSE NY 13057		Check Total:		9,611.00	CC
A 5510.400-00-TRA				CONTRACT - TRAINING (NON BOCES)			70786	240179		553.35	553.35
25712	09/27/2024	3061	REALLY GOOD STUFF, LLC			PO BOX 734329 , CHICAGO IL 60673- 4329		Check Total:		553.35	CC
A 2110.450-01-1001				MAT & SUPPLY - 1ST GRADE			8638047	240339		81.53	81.53
A 2110.450-01-READ				MAT & SUPPLY - READING			8637226	240318		30.98	31.04
25713	09/27/2024	4153	REL COMM INC			250 CUMBERLAND STREET SUITE 214, ROCHESTER NY 14605		Check Total:		112.51	CC
A 1620.400-00-TELE				CUST - CONTRACT TELEPHONE			151876	240062		31.25	31.25



Check # Account	Check Date	Vendor ID Account Description	Vendor Name Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
25714	09/27/2024	3220 RUFFELL REIMBURSEMENTS		ATTENTION: JOY RUFFELL 626 MARIS RUN, WEBSTER NY 14580		Check Total:	31.25	CC
A 2250.400-01-0000		SPEC ED - CONTRACT ELEM			3830	240094	325.00	325.00
A 2250.400-03-0000		SPEC ED - CONTRACT HS			3859	240094	325.00	325.00
25715	09/27/2024	3305 SCHOOL SPECIALTY INC		PO BOX 825640, PHILADELPHIA PA 19182-5640		Check Total:	650.00	CC
A 2110.450-01-1001		MAT & SUPPLY - 1ST GRADE			208134718502	240341	34.09	34.09
A 2110.450-01-1000		MAT & SUPPLY - KDG			308104616820	240259	103.16	120.25
A 2110.450-01-1001		MAT & SUPPLY - 1ST GRADE			308104616819	240261	112.80	112.80
A 2110.450-01-1004		MAT & SUPPLY - 4TH GRADE			308104592062	240256	343.18	343.18
25716	09/27/2024	5392 BRAD SCHREIBER		136 PAULA RED LANE, ROCHESTER NY 14626		Check Total:	593.23	CC
A 2855.400-03-0000		ATHLETIC - CONTRACT	BOYS JV SOCCER		09/10/2024		95.55	
A 2855.400-03-0000		ATHLETIC - CONTRACT	BOYS VARSITY SOCCER		09/10/2024		118.70	
25717	09/27/2024	5375 THOMAS SENNETT		2457 WESTSIDE DRIVE, NORTH CHILI NY 14514		Check Total:	214.25	CC
A 2855.400-03-0000		ATHLETIC - CONTRACT	BOYS VARSITY SOCCER		09/12/2024		118.70	
25718	09/27/2024	3451 RICK SMITH		58 CLEARVIEW DRIVE, SPENCERPORT NY 14559		Check Total:	118.70	CC
A 2855.400-03-0000		ATHLETIC - CONTRACT	XC STARTER 21 OR MORE		09/14/2024		135.00	
A 2855.400-03-0000		ATHLETIC - CONTRACT	MOD INCLUDED		09/14/2024		5.00	
25719	09/27/2024	3513 RON SPIOTTA		44 GILMAN ROAD, CHURCHVILLE NY 14428		Check Total:	140.00	CC
A 2855.400-03-0000		ATHLETIC - CONTRACT	MODIFIED VOLLEYBALL		09/17/2024		104.80	
25720	09/27/2024	8905 ST JOHN FISHER UNIVERSITY		3690 EAST AVENUE, ROCHESTER NY 14618		Check Total:	104.80	CC
A 2010.400-03-0000		CURR DEV - CONTRACT HS			302024	240025	825.00	825.00
25721	09/27/2024	7566 MATHIEU STARKE		4599 REDMAN RD APT: 124-1, BROCKPORT NY 14420		Check Total:	825.00	CC

BYRON BERGEN CSD

Check Warrant Report For A - 19: GENERAL FUND BILLS - 09/27/2024 For Dates 9/27/2024 - 9/27/2024



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
	A 2855.400-03-0000				ATHLETIC - CONTRACT	BOYS VARSITY SOCCER		09/10/2024			118.70	Liquidated
25722		09/27/2024	7132	MIRIAM TARDY			65 ROCHESTER ST, BERGEN NY 14416				118.70	CC
	A 2855.400-03-0000				ATHLETIC - CONTRACT	MODIFIED SOCCER GAME FEE		09/16/2024			84.00	
	A 2855.400-03-0000				ATHLETIC - CONTRACT	1/2 FEE WORKED ALONE		09/16/2024			42.00	
									Check Total:		126.00	CC
25723		09/27/2024	9126	CONNOR TORRELL			19 BRASS CASTLE, WEBSTER NY 14580				126.00	CC
	A 2855.400-03-0000				ATHLETIC - CONTRACT	GIRLS JV SOCCER		09/14/2024			95.55	
									Check Total:		95.55	CC
25724		09/27/2024	3956	WARD'S NATURAL SCIENCE EST LLC			PO BOX 644312, PITTSBURGH PA 15264-4312					
	A 2110.450-03-SCIE				MAT & SUPPLY - SCIENCE			8816999987		240154	99.17	81.89
	A 2110.450-03-SCIE				MAT & SUPPLY - SCIENCE			8816914335		240323	621.94	621.94
	A 2110.450-03-SCIE				MAT & SUPPLY - SCIENCE			8816926615		240323	271.44	271.44
									Check Total:		992.55	CC
25725		09/27/2024	6627	WB MASON CO INC			PO BOX 981101, BOSTON MA 02298-1101					
	A 2110.450-01-READ				MAT & SUPPLY - READING			248757882		240268	71.27	85.05
	A 1240.450-00-0000				ADMIN - MAT & SUPPLY			248982351		240414	54.96	54.96
	A 2110.450-01-0000				MAT & SUPPLY ELEM			248876553		240406	27.63	27.63
	A 2110.450-01-1001				MAT & SUPPLY - 1ST GRADE			248820132		240262	3.26	3.26
	A 2110.450-01-1001				MAT & SUPPLY - 1ST GRADE			248757259		240262	36.10	36.82
									Check Total:		193.22	CC
25726		09/27/2024	5736	WEBSTER SZANYI LLP			1400 LIBERTY BUILDING, BUFFALO NY 14202					
	A 1420.400-00-0000				LEGAL - CONTRACTUAL			55991		240004	2,318.00	2,318.00
	A 1420.400-00-0000				LEGAL - CONTRACTUAL			55990		240004	627.00	627.00
									Check Total:		2,945.00	CC
25727		09/27/2024	9112	WOOTER APPAREL INC			727 PAGE AVE STATEN ISLAND, STATEN ISLAND NY 10307					
	A 2855.450-03-0000				ATHLETIC - MAT & SUPPLY			191632		240408	3,000.00	3,000.00
									Check Total:		3,000.00	



Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
											Liquidated

Number of Transactions: 80

Warrant Total: 146,871.96
Vendor Portion: 146,871.96
Payroll Portion: 0.00

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 80 in number, in the total amount of \$ 146,871.96 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/26/24 Jessica Newblum Claims Auditor
Date Signature Title



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
201284		09/13/2024		5912 AMERICAN FRUIT & VEGETABLE CO			205 MUSHROOM BLVD PO BOX 20613, ROCHESTER NY 14602					CC
	C 2860.410-03-0000			FOOD PURCHASE - HS				905954-IN	240092		210.60	210.60
	C 2860.410-03-0000			FOOD PURCHASE - HS				906172-IN	240092		117.00	117.00
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				906261-IN	240092		202.20	202.20
									Check Total:		529.80	
201285		09/13/2024		8781 BURLY BROTHERS COUNTRY BUTCHERY LLC			4154 EAST MAIN STREET ROAD, ATTICA NY 14011					CC
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				985	240089		168.66	168.66
	C 2860.410-03-0000			FOOD PURCHASE - HS				985	240089		168.66	168.66
									Check Total:		337.32	
201286		09/13/2024		1383 GENESEE VALLEY BOCES			80 MUNSON STREET, LEROY NY 14482					CC
	C 2860.490-01-0000			BOCES SERVICES - ELEM	SEPTEMBER			C0020-25	240037		4,278.78	4,278.78
	C 2860.490-03-0000			BOCES SERVICES - HS	SEPTEMBER			C0020-25	240037		9,983.82	9,983.82
									Check Total:		14,262.60	
201287		09/13/2024		8831 KANOPI INSTALLATION LLC			2500 COLUMBIA AVE, LANCASTER PA 17603					CC
	C 2860.450-01-0000			MATERIALS & SUPPLIES - ELEM				D14430	240343		154.22	175.00
									Check Total:		154.22	
201288		09/13/2024		3079 REGIONAL DISTRIBUTORS INC			P.O. BOX 60859, ROCHESTER NY 14606					CC
	C 2860.450-03-0000			MATERIALS & SUPPLIES - HS				S2061301.001	240100		837.03	837.03
									Check Total:		837.03	
201289		09/13/2024		3634 SYSCO FOOD SVCS OF SYRACUSE			PO BOX 80, WARNERS NY 13164					CC
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				427952546 5	240086		3,211.91	3,211.91
	C 2860.410-03-0000			FOOD PURCHASE - HS				427985116 8	240086		3,366.80	3,366.80
									Check Total:		6,578.71	
201290		09/13/2024		6088 TORREY FARMS			7142 OAK ORCHARD ROAD, ELBA NY 14058					CC
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				246843	240083		60.00	60.00
	C 2860.410-03-0000			FOOD PURCHASE - HS				246843	240083		60.00	60.00
									Check Total:		120.00	
201291		09/13/2024		3822 TYSON FOODS INC			2200 W DON TYSON PARKWAY, SPRINGDALE AR 72762-6901					CC

Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				32690807		240105	156.88	Liquidated
	C 2860.410-03-0000			FOOD PURCHASE - HS				32690807		240105	191.76	
201292		09/13/2024		3870 UPSTATE NIAGARA COOPERATIVE			PO BOX 74870 CLEVELAND OH 44194-0953		Check Total:		348.64	CC
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				232367		240107	206.49	
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				276783		240107	48.08	
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				262197		240107	196.33	
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				247619		240107	334.20	
201293		09/13/2024		4095 C.H.WRIGHT			PO BOX 10 LEROY NY 14482-0910		Check Total:		785.10	CC
	C 2860.410-03-0000			FOOD PURCHASE - HS				5550722		240102	766.80	
									Check Total:		766.80	
									Warrant Total:		24,720.22	
									Vendor Portion:		24,720.22	
									Payroll Portion:		0.00	

Number of Transactions: 10

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 10 in number, in the total amount of \$ 24,720.22. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/12/24 Sandra M. Miller Chairman
Date Signature Title

Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
201294		09/27/2024		5912 AMERICAN FRUIT & VEGETABLE CO			205 MUSHROOM BLVD PO BOX 20613, ROCHESTER NY 14602					CC
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				907070-IN	240092		306.50	306.50
	C 2860.410-03-0000			FOOD PURCHASE - HS				907063-IN	240092		321.30	321.30
									Check Total:		627.80	
201295		09/27/2024		1388 GENESEE VALLEY PENNYSAVER			PO BOX 340, AVON NY 14414					CC
	C 2860.400-01-0000			CONTRACTUAL EXPENSE - ELEM				6047490	240090		119.33	119.33
	C 2860.400-03-0000			CONTRACTUAL EXPENSE - HS				6047490	240090		119.33	119.33
									Check Total:		238.66	
201295		09/27/2024		1388 **VOID** GENESEE VALLEY PENNYSAVER			PO BOX 340, AVON NY 14414		**VOID**			CC
	C 2860.400-01-0000			CONTRACTUAL EXPENSE - ELEM				6047490	240090		-119.33	-119.33
	C 2860.400-03-0000			CONTRACTUAL EXPENSE - HS				6047490	240090		-119.33	-119.33
									Check Total:		-238.66	
201296		09/27/2024		5909 HERSHEY'S ICE CREAM			8220 PARK ROAD, BATAVIA NY 14020					CC
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				INVE0020889103	240110		448.44	448.44
	C 2860.410-03-0000			FOOD PURCHASE - HS				INVE0020870313	240110		753.84	753.84
									Check Total:		1,202.28	
201297		09/27/2024		6698 LATINA FOODS			LATINA BOULEVARD FOODS, LLC 1 SCRIBNER DR, SUITE #1, CHEEKTOWAGA NY 14227					CC
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				1848729C	240103		1,912.34	1,912.34
	C 2860.410-03-0000			FOOD PURCHASE - HS				1841680E	240103		1,850.09	1,850.09
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				CM1848729C	240103		-37.65	0.00
	C 2860.410-03-0000			FOOD PURCHASE - HS				CM1841660E	240103		-68.25	0.00
									Check Total:		3,656.53	
201298		09/27/2024		3079 REGIONAL DISTRIBUTORS INC			P.O. BOX 60659, ROCHESTER NY 14606					CC
	C 2860.450-01-0000			MATERIALS & SUPPLIES - ELEM				S2062791.001	240100		1,169.77	1,169.77
									Check Total:		1,169.77	
201299		09/27/2024		5612 ROANOKE APPLE FARMS			6370 EAST BETHANY LEROY ROAD, STAFFORD NY 14143					CC
	C 2860.410-01-0000			FOOD PURCHASE - ELEM				2406	240431		160.00	160.00
	C 2860.410-03-0000			FOOD PURCHASE - HS				2403	240431		288.00	
									Check Total:		448.00	



Check # Account	Check Date	Vendor ID	Vendor Name Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
201300	09/27/2024	3634	SYSCO FOOD SVCS OF SYRACUSE	PO BOX 80, WARNERS NY 13164			Check Total:	448.00	CC
C 2860.410-01-0000			FOOD PURCHASE - ELEM			427995335 2	240086	4,341.70	4,341.70
C 2860.410-03-0000			FOOD PURCHASE - HS			527005459 5	240086	3,755.60	3,755.60
C 2860.410-03-0000			FOOD PURCHASE - HS	SAUSAGE PORK PATTY NOT ON TRUCK		527005459 5	240086	-31.15	0.00
C 2860.410-03-0000			FOOD PURCHASE - HS	BBQ PACKETS NOT ON TRUCK		527005459 5	240086	-10.14	0.00
201301	09/27/2024	6088	TORREY FARMS	7142 OAK ORCHARD ROAD, ELBA NY 14058			Check Total:	8,056.01	CC
C 2860.410-01-0000			FOOD PURCHASE - ELEM			247099	240083	55.00	55.00
C 2860.410-03-0000			FOOD PURCHASE - HS			247099	240083	55.00	55.00
201302	09/27/2024	3822	TYSON FOODS INC	2200 W DON TYSON PARKWAY, SPRINGDALE AR 72762-6901			Check Total:	110.00	CC
C 2860.410-01-0000			FOOD PURCHASE - ELEM			32784343	240105	85.00	85.00
C 2860.410-03-0000			FOOD PURCHASE - HS			32784343	240105	46.84	46.84
201303	09/27/2024	3870	UPSTATE NIAGARA COOPERATIVE	PO BOX 74870, CLEVELAND OH 44194-0953			Check Total:	131.84	CC
C 2860.410-01-0000			FOOD PURCHASE - ELEM			321199	240107	278.97	278.97
C 2860.410-03-0000			FOOD PURCHASE - HS			321200	240107	481.06	481.06
C 2860.410-03-0000			FOOD PURCHASE - HS			305955	240107	421.68	421.68
201304	09/27/2024	1388	GENESEE VALLEY PENNSAVER	PO BOX 340, AVON NY 14414			Check Total:	1,181.71	CC
C 2860.400-01-0000			CONTRACTUAL EXPENSE - ELEM			6047490	240090	101.43	101.43
C 2860.400-03-0000			CONTRACTUAL EXPENSE - HS			6047490	240090	101.43	101.43
							Check Total:	202.86	



Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
											Liquidated

Number of Transactions: 12

Warrant Total: 16,786.80
Vendor Portion: 16,786.80
Payroll Portion: 0.00

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 12 in number, in the total amount of \$ 16,786.80. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/26/24 Leissa Mendenhall claims auditor
Date Signature Title



Check # Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
2825	09/13/2024	09/13/2023	PRINTING & PUBLICATIONS			PO BOX 870 , BATAVIA NY 14020	100DDAFF-0004	240352	212.94	CC
								Check Total:	212.94	
2826	09/13/2024		9035 FACILITIES EQUIPMENT AND SERVICES, INC.			PO BOX 235-11 STATE STREET, PITTSFORD NY 14534				CC
H 2021.303-03-2024			GYM EQUIPMENT - HS - PHASE 2			APPLICATION #1	230780		86,661.00	86,661.00
								Check Total:	86,661.00	CC
2827	09/13/2024		9035 FACILITIES EQUIPMENT AND SERVICES, INC.			PO BOX 235-11 STATE STREET, PITTSFORD NY 14534				
H 2021.303-03-2024			GYM EQUIPMENT - HS - PHASE 2			APPLICATION #2	230780		60,180.00	60,180.00
								Check Total:	60,180.00	CC
2828	09/13/2024		9035 FACILITIES EQUIPMENT AND SERVICES, INC.			PO BOX 235-11 STATE STREET, PITTSFORD NY 14534				
H 2021.303-03-2024			GYM EQUIPMENT - HS - PHASE 2			APPLICATION #3	230780		88,565.00	81,845.00
								Check Total:	88,565.00	CC
2829	09/13/2024		1846 JOHNSON CONTROLS INC			PO BOX 730068, DALLAS TX 75373				
H 2021.295-03-2024			HVAC CONTROLS - HS - PHASE 2			APPLICATION NO. 1	230779		11,216.46	11,216.46
H 2021.295-04-2024			HVAC CONTROLS - NATATORIUM - PHASE 2			APPLICATION NO. 1	230779		8,791.14	8,791.14
								Check Total:	20,007.60	CC
2830	09/13/2024		1846 JOHNSON CONTROLS INC			PO BOX 730068, DALLAS TX 75373				
H 2021.295-01-2024			HVAC CONTROLS - ELEM - PHASE 2			APPLICATION NO. 2	230779		15,865.31	15,865.31
								Check Total:	15,865.31	CC
2831	09/13/2024		1846 JOHNSON CONTROLS INC			PO BOX 730068, DALLAS TX 75373				
H 2021.295-03-2024			HVAC CONTROLS - HS - PHASE 2			APPLICATION NO. 3	230779		10,290.60	8,007.54
H 2021.295-01-2024			HVAC CONTROLS - ELEM - PHASE 2			APPLICATION NO. 3	230779		7,071.35	7,071.35
H 2021.295-04-2024			HVAC CONTROLS - NATATORIUM - PHASE 2			APPLICATION NO. 3	230779		11,362.15	11,362.15
								Check Total:	28,724.10	

Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
Number of Transactions: 7												
Warrant Total:											300,215.95	Liquidated
Vendor Portion:											300,215.95	
Payroll Portion:											0.00	

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 7 in number, in the total amount of \$ 300,215.95. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/13/24 Susan Mueller Claims Auditor
Date Signature Title

Check #	Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
2832		09/27/2024	8834	ASTROTURF CORPORATION			2680 ABUTMENT RD SE, DALTON GA 30721					CC
H 2021.300-03-2023				TRACK RESURFACING - PHASE 1 - HS		PHASE 1 FINAL PAYMENT		R23-8002-21-2		220889	29,103.75	29,101.75
2833		09/27/2024	383	BLACKMON-FARRELL ELECTRIC INC		57 HALSTEAD STREET, ROCHESTER NY 14610				Check Total:	29,103.75	CC
H 2021.292-03-2024				ELECTRICAL - PHASE 2 - HS		PHASE 2		APPLICATION NO: 6		230777	35,807.40	35,807.40
2834		09/27/2024	7629	CAMPUS CONSTRUCTION MANAGEMENT GROUP INC.			1241 PITTSFORD-VICTOR RD #104, PITTSFORD NY 14534			Check Total:	35,807.40	CC
H 2021.204-00-2024				CONSTRUCTION MGMT - PHASE 2		PHASE 2		APP-00030		210740	28,778.00	28,778.00
H 2021.205-00-2024				CONSTRUCTION MGMT - REIMB - PHASE 2		PHASE 2		101		210740	1,396.88	
2835		09/27/2024	7629	CAMPUS CONSTRUCTION MANAGEMENT GROUP INC.			1241 PITTSFORD-VICTOR RD #104, PITTSFORD NY 14534			Check Total:	30,174.88	CC
H 2021.204-00-2024				CONSTRUCTION MGMT - PHASE 2		PHASE 2		APP-00031		210740	28,778.00	28,778.00
2836		09/27/2024	1129	ELMER W DAVIS INC			1217 CLIFFORD AVENUE, ROCHESTER NY 14621			Check Total:	28,778.00	CC
H 2021.297-03-2023				ROOFING - PHASE 1 - HS		PHASE 1		APPLICATION NO: 11422.07		220977	58,869.09	58,869.09
2837		09/27/2024	1129	ELMER W DAVIS INC			1217 CLIFFORD AVENUE, ROCHESTER NY 14621			Check Total:	58,869.09	CC
H 2021.297-03-2023				ROOFING - PHASE 1 - HS		PHASE 1 FINAL PAYMENT		APPLICATION NO: 11422.R		220977	100,836.12	68,735.76
2838		09/27/2024	7027	KIRCHER CONSTRUCTION INC			3090 MT. MORRIS GENESEO ROAD, MT. MORRIS NY 14510			Check Total:	100,836.12	CC
H 2021.290-03-2023				GENERAL CONST - PHASE 1 - HS		PHASE 1		APPLICATION NO: 12		220887	67,032.00	5.00
H 2021.290-04-2023				GENERAL CONST - PHASE 1 - NATATORIUM		PHASE 1		APPLICATION NO: 12		220887	59,495.89	0.00
										Check Total:	126,527.89	

Check # Account	Check Date	Vendor ID	Vendor Name Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
2839	09/27/2024		7027 KIRCHER CONSTRUCTION INC		3090 MT. MORRIS GENESEO ROAD, MT. MORRIS NY 14510				CC
H 2021.290-03-2023	09/27/2024	HS	GENERAL CONST - PHASE 1 - NATATORIUM	PHASE 1		APPLICATION NO: 13		26,885.00	
2840	09/27/2024		7027 KIRCHER CONSTRUCTION INC		3090 MT. MORRIS GENESEO ROAD, MT. MORRIS NY 14510			26,885.00	CC
H 2021.290-04-2024	09/27/2024	HS	GENERAL CONST - PHASE 2 - NATATORIUM	PHASE 2		APPLICATION NO: 5	230775	378,729.18	62,450.00
H 2021.290-03-2024	09/27/2024	HS	GENERAL CONST - PHASE 2 - NATATORIUM	PHASE 2		APPLICATION NO: 5	230775	56,050.00	56,050.00
2841	09/27/2024		7027 KIRCHER CONSTRUCTION INC		3090 MT. MORRIS GENESEO ROAD, MT. MORRIS NY 14510			434,779.18	CC
H 2021.290-03-2024	09/27/2024	HS	GENERAL CONST - PHASE 2 - NATATORIUM	PHASE 2		APPLICATION NO: 6	230775	288,959.98	288,959.98
H 2021.290-04-2024	09/27/2024	HS	GENERAL CONST - PHASE 2 - NATATORIUM	PHASE 2		APPLICATION NO: 6	230775	16,947.71	0.00
2842	09/27/2024		7027 KIRCHER CONSTRUCTION INC		3090 MT. MORRIS GENESEO ROAD, MT. MORRIS NY 14510			305,907.69	CC
H 2021.290-03-2024	09/27/2024	HS	GENERAL CONST - PHASE 2 - NATATORIUM	PHASE 2		APPLICATION NO: 7	230775	157,497.27	157,497.27
H 2021.290-04-2024	09/27/2024	HS	GENERAL CONST - PHASE 2 - NATATORIUM	PHASE 2		APPLICATION NO: 7	230775	950.00	0.00
2843	09/27/2024		9032 LANDRY MECHANICAL CONTRACTORS INC.		164 FLINT HILL ROAD, LEROY NY 14482			158,447.27	CC
H 2021.296-03-2024	09/27/2024	HS	PLUMBING - PHASE 2 - NATATORIUM	PHASE 2		APPLICATION NO: 5	230781	2,137.50	2,137.50
H 2021.296-04-2024	09/27/2024	HS	PLUMBING - PHASE 2 - NATATORIUM	PHASE 2		APPLICATION NO: 5	230781	14,297.50	14,297.50
2844	09/27/2024		9032 LANDRY MECHANICAL CONTRACTORS INC.		164 FLINT HILL ROAD, LEROY NY 14482			16,435.00	CC
H 2021.296-03-2024	09/27/2024	HS	PLUMBING - PHASE 2 - NATATORIUM	PHASE 2		APPLICATION NO: 6	230781	93,606.56	84,861.75
H 2021.296-04-2024	09/27/2024	HS	PLUMBING - PHASE 2 - NATATORIUM	PHASE 2		APPLICATION NO: 6	230781	29,853.75	29,853.75

Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
2845	09/27/2024	9032	LANDRY MECHANICAL CONTRACTORS INC.			164 FLINT HILL ROAD, LEROY NY 14482		Check Total:		123,460.31	CC
	H 2021.294-03-2024		HVAC - PHASE 2 - HS		PHASE 2		APPLICATION NO: 6	230776		17,553.60	17,553.60
	H 2021.294-04-2024		HVAC - PHASE 2 - NATATORIUM		PHASE 2		APPLICATION NO: 6	230776		88,129.99	29,868.21
2846	09/27/2024	8835	T BELL CONSTRUCTION CORPORATION			45 REGENCY OAKS BOULEVARD, ROCHESTER NY 14624		Check Total:		105,683.59	CC
	H 2021.294-03-2023		HVAC - PHASE 1 - HS		PHASE 1		APPLICATION NO: 15	220891		8,004.70	8,004.70
2847	09/27/2024	6998	THURSTON DUDEK LLC			291 DAVID PARKWAY, ONTARIO NY 14519		Check Total:		8,004.70	CC
	H 2021.296-04-2023		PLUMBING - PHASE 1 - NATATORIUM		PHASE 1		APPLICATION NO: 10	220888		18,355.14	18,355.14
	H 2021.296-03-2023		PLUMBING - PHASE 1 - HS		PHASE 1		APPLICATION NO: 10	220888		11,059.90	
2848	09/27/2024	3769	TOTH'S SPORTS			71 VICTOR HEIGHTS PARKWAY, VICTOR NY 14564		Check Total:		29,415.04	CC
	H 2021.301-03-2023		SCOREBOARDS - PHASE 1 - HS		PHASE 1 FINAL PAYMENT		APPLICATION NO: 2	220978		11,798.50	11,798.50
Number of Transactions: 17											
Check Total:											11,798.50
Warrant Total:											1,630,913.41
Vendor Portion:											1,630,913.41
Payroll Portion:											0.00

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 17 in number, in the total amount of \$1630,913.41. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/26/24 *[Signature]* *[Signature]* *[Signature]*

Date

Signature

Title

Check # Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
1775	09/12/2024		2559 NEW YORK STATE INCOME TAX		Trust & Agency Payment	PO BOX 1414, NEW YORK NY 10008-1414		Trust & Agency Payment		MW
TA 021			NYS WITHHOLDING TAX		Trust & Agency Payment				18,681.65	
1776	09/12/2024		4247 OMNI GROUP		Trust & Agency Payment	220 ALEXANDER STREET, SUITE 400, ROCHESTER NY 14607		Trust & Agency Payment	18,681.65	MW
TA 029			EMPLOYEE TAX SHELTER ANNUITIES		Trust & Agency Payment				125.00	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES		Trust & Agency Payment				790.00	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES		Trust & Agency Payment				5,886.34	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES		Trust & Agency Payment				2,025.00	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES		Trust & Agency Payment				770.00	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES		Trust & Agency Payment				5,774.19	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES		Trust & Agency Payment				1,470.48	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES		Trust & Agency Payment				175.00	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES		Trust & Agency Payment				1,290.00	
1777	09/12/2024		5839 DEPARTMENT OF THE TREASURY		INTERNAL REVENUE SERVICE, CINCINNATI OH 45999-0009			Trust & Agency Payment	18,306.01	MW
TA 026			SOCIAL SECURITY WITHHOLDING		Trust & Agency Payment				26,548.29	
TA 026			SOCIAL SECURITY WITHHOLDING		Trust & Agency Payment				26,548.29	
TA 022			FEDERAL WITHHOLDING TAX		Trust & Agency Payment				38,995.17	
TA 026			SOCIAL SECURITY WITHHOLDING		Trust & Agency Payment				6,208.76	
TA 026			SOCIAL SECURITY WITHHOLDING		Trust & Agency Payment				6,208.76	
1778	09/12/2024		6585 BANK OF CASTILE		Trust & Agency Payment	29 MAIN STREET, LEROY NY 14482		Trust & Agency Payment	104,509.27	MW
TA 010			CONSOLIDATED PAYROLL		Trust & Agency Payment				307,846.75	



Check # Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
301499	09/12/2024		305 BB FACULTY ASSOCIATION			, NY		Check Total: Trust & Agency Payment - TEACHDUE	307,646.75	CC
TA 024		DUES			Trust & Agency Payment - TEACHDUE				3,831.00	
301500	09/12/2024		1422 GILLAM GRANT COMMUNITY CENTER			6966 WEST BERGEN ROAD, BERGEN NY 14416		Check Total: Trust & Agency Payment - G-GRANT	3,831.00	CC
TA 096		DONATION - GILLAM GRANT CENTER			Trust & Agency Payment - G-GRANT				30.00	
301501	09/12/2024		6472 NYS CHILD SUPPORT PROCESSING CENTER			PO BOX 15363, ALBANY NY 12212-5363		Check Total: Trust & Agency Payment - GENSCU	30.00	CC
TA 023		GARNISHMENTS			Trust & Agency Payment - GENSCU		CA91999Q1 - DOLPH, APRIL M		23.07	
301502	09/12/2024		6472 NYS CHILD SUPPORT PROCESSING CENTER			PO BOX 15363, ALBANY NY 12212-5363		Check Total: Trust & Agency Payment - STLAWSU	23.07	CC
TA 023		GARNISHMENTS			Trust & Agency Payment - STLAWSU		BU40670J1 - RADEL, TINA M		40.00	
301503	09/12/2024		2690 NYSUT BENEFIT TRUST			800 TROY-SCHENECTADY ROAD, LATHAM NY 12110-2455		Check Total: Trust & Agency Payment - NYSUT	40.00	CC
TA 033		NYSUT BENEFIT TRUST			Trust & Agency Payment - NYSUT				254.54	
301504	09/12/2024		3356 SEIU 200 UNITED			PO BOX 1130, SYRACUSE NY 13201		Check Total: Trust & Agency Payment - UNIONDUE	254.54	CC
TA 024		DUES			Trust & Agency Payment - UNIONDUE				183.50	
301505	09/12/2024		3936 VOTE - COPE			VOTE-COPE 800 TROY-SCHENECTADY ROAD, LATHAM NY 12110-2455		Check Total: Trust & Agency Payment - V-COPE	183.50	CC
TA 034		VOTE/COPE DEDUCTION			Trust & Agency Payment - V-COPE				148.25	
								Check Total:	148.25	



Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
											Liquidated
Number of Transactions: 11											
								Warrant Total:		453,654.04	
								Vendor Portion:		453,654.04	
								Payroll Portion:		0.00	

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 11 in number, in the total amount of \$453,654.04. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/12/24 [Signature] Claims Auditor
Date Signature Title

BYRON E GEN CSD

Check Warrant Report For TA - 7: PAYROLL #7 - 09/26/2024 TA For Dates 9/16/2024 - 9/30/2024



Check # Account	Check Date	Vendor ID	Vendor Name Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
1779	09/26/2024	2559	NEW YORK STATE INCOME TAX	Trust & Agency Payment	PO BOX 1414, NEW YORK NY 10008-1414	10008-	Trust & Agency Payment		MW
TA 021			NYS WITHHOLDING TAX	Trust & Agency Payment				19,805.65	
1780	09/26/2024	2628	NYS & LOCAL RETIREMENT SYSTEM	110 STATE STREET, ALBANY NY 12244-0001			Check Total: Trust & Agency Payment	19,805.65	MW
TA 018			NYS EMPLOYEES' RETIREMENT	Trust & Agency Payment				15.11	
1781	09/26/2024	2841	NYS EMPLOYEE RETIREMENT SYSTEM	110 STATE STREET, ALBANY NY 12244-0001			Check Total: Trust & Agency Payment	15.11	MW
TA 018			NYS EMPLOYEES' RETIREMENT	Trust & Agency Payment				3,813.09	
TA 018			NYS EMPLOYEES' RETIREMENT	Trust & Agency Payment				400.00	
1782	09/26/2024	4247	OMNI GROUP	220 ALEXANDER STREET, SUITE 400, ROCHESTER NY 14607			Check Total: Trust & Agency Payment	4,213.09	MW
TA 029			EMPLOYEE TAX SHELTER ANNUITIES	Trust & Agency Payment				125.00	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES	Trust & Agency Payment				790.00	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES	Trust & Agency Payment				5,886.34	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES	Trust & Agency Payment				2,025.00	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES	Trust & Agency Payment				970.00	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES	Trust & Agency Payment				5,749.19	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES	Trust & Agency Payment				1,770.48	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES	Trust & Agency Payment				175.00	
TA 029			EMPLOYEE TAX SHELTER ANNUITIES	Trust & Agency Payment				1,290.00	
1783	09/26/2024	5839	DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE, CINCINNATI OH 45999-0009			Check Total: Trust & Agency Payment	18,781.01	MW
TA 026			SOCIAL SECURITY	Trust & Agency Payment				28,611.33	

BYRON BERGEN CSD

Check Warrant Report For TA - 7: PAYROLL #7 - 09/26/2024 TA For Dates 9/16/2024 - 9/30/2024



Check # Account	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description PO Number	Check Amount	Payment Type Liquidated
TA 026				SOCIAL SECURITY WITHHOLDING	Trust & Agency Payment				28,611.33	
TA 022				FEDERAL WITHHOLDING TAX	Trust & Agency Payment				40,577.22	
TA 026				SOCIAL SECURITY WITHHOLDING	Trust & Agency Payment				6,691.40	
TA 026				SOCIAL SECURITY WITHHOLDING	Trust & Agency Payment				6,691.40	
1784	09/26/2024	6585	BANK OF CASTILE			29 MAIN STREET, LEROY NY 14482		Check Total: Trust & Agency Payment	111,182.68	MW
TA 010				CONSOLIDATED PAYROLL	Trust & Agency Payment				334,609.14	
301506	09/26/2024	4420	AFLAC NEW YORK			REMITTANCE PROCESSING PO BOX 535178, PITTSBURGH PA 15253-5178		Check Total: Trust & Agency Payment - AFLAC-PR	334,609.14	CC
TA 050				AFLAC	Trust & Agency Payment - AFLAC-AF				441.60	
TA 050				AFLAC	Trust & Agency Payment - AFLAC-PR				695.44	
301507	09/26/2024	305	BB FACULTY ASSOCIATION			NY		Check Total: Trust & Agency Payment - TEACHDUE	1,137.04	CC
TA 024				DUES	Trust & Agency Payment - TEACHDUE				3,907.62	
301508	09/26/2024	1422	GILLAM GRANT COMMUNITY CENTER			6966 WEST BERGEN ROAD BERGEN NY 14416		Check Total: Trust & Agency Payment - G-GRANT	3,907.62	CC
TA 096				DONATION - GILLAM GRANT CENTER	Trust & Agency Payment - G-GRANT				30.00	
301509	09/26/2024	6472	NYS CHILD SUPPORT PROCESSING CENTER			PO BOX 15363, ALBANY NY 12212-5363		Check Total: Trust & Agency Payment - GENSCU	30.00	CC
TA 023				GARNISHMENTS	Trust & Agency Payment - GENSCU				23.07	
301510	09/26/2024	6472	NYS CHILD SUPPORT PROCESSING CENTER			PO BOX 15363, ALBANY NY 12212-5363		Check Total: Trust & Agency Payment - STLAWSCU	23.07	CC
TA 023				GARNISHMENTS	Trust & Agency Payment - STLAWSCU				60.00	
301511	09/26/2024	2651	NYS TEACHER RETIREMENT SYSTEM			PO BOX 5522, BINGHAMTON NY 13902 -5522		Check Total: Trust & Agency Payment - TRSLN	60.00	CC
TA 027				TEACHERS' RETIREMENT SYSTEM/LOAN	Trust & Agency Payment - TRSLN				2,888.00	

09/24/2024 10:44 AM



Check #	Check Date	Vendor ID	Vendor Name	Account Description	Explanation	Payment Address	Invoice Number	Check Description	PO Number	Check Amount	Payment Type
301512	09/26/2024	2690	NYSUT BENEFIT TRUST			800 TROY-SCHENECTADY ROAD, LATHAM NY 12110-2455		Trust & Agency Payment - NYSUT		2,888.00	CC
TA 033			NYSUT BENEFIT TRUST		Trust & Agency Payment - NYSUT			Check Total:		254.54	
301513	09/26/2024	3356	SEIU 200 UNITED			PO BOX 1130 SYRACUSE NY 13201		Trust & Agency Payment - UNIONDUE		183.50	CC
TA 024			DUES		Trust & Agency Payment - UNIONDUE			Check Total:		183.50	
301514	09/26/2024	3936	VOTE - COPE			VOTE-COPE 800 TROY-SCHENECTADY ROAD, LATHAM NY 12110-2455		Trust & Agency Payment - V-COPE		148.25	CC
TA 034			VOTE/COPE DEDUCTION		Trust & Agency Payment - V-COPE			Check Total:		148.25	
Number of Transactions: 15											
Warrant Total: 497,238.70											
Vendor Portion: 497,238.70											
Payroll Portion: 0.00											

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 15 in number, in the total amount of \$ 497,238.70. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/26/24 [Signature] Claims Auditor
Date Signature Title

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024

Account: General Checking
Cash Account(s): A 200

Ending Bank Balance:	835,876.79
Outstanding Checks (See listing below):	- 251,009.58
Deposits in Transit:	+ 0.00
Other Credits:	+ 0.00
Other Debits:	- 0.00

Adjusted Ending Bank Balance: 584,867.21

Cash Account Balance: 584,867.21

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
02/16/2023	23402	VICTOR CENTRAL SCHOOL DISTRICT	350.00
03/02/2023	23442	ROCHESTER REGIONAL HEALTH, WESTERN	2,461.63
05/11/2023	23705	NEW YORK MEDICAL PRACTICE PC RALPH AND ROSIES DELI	60.85
05/25/2023	23767	RALPH AND ROSIES DELI	35.59
06/08/2023	23843	JACOB PROSPERO	184.05
06/08/2023	23857	LIANN M TIERNEY	101.90
06/22/2023	23871	CADENCE MUSIC	450.00
09/29/2023	24224	KWIATKOWSKI, JOSHUA	115.70
12/22/2023	24633	ROCHESTER REGIONAL HEALTH, WESTERN NEW YORK MEDICAL PRACTICE PC	5,931.25
06/30/2024	25418	CADENCE MUSIC	165.00
07/26/2024	25499	NATIONAL GRID	312.23
08/16/2024	25546	NAPA AUTO PARTS	1,215.71
08/30/2024	25595	PRO CONSTRUCTION	62,405.00
08/30/2024	25596	PRO CONSTRUCTION	32,719.00
09/13/2024	25622	INTEGRATED THERAPY SERVICES	1,180.71
09/13/2024	25634	NYSAWA c/o NYSCOSS	575.00
09/27/2024	25649	A-VERDI STORAGE CONTAINERS	3,812.00
09/27/2024	25650	SALVATORE ALFIERI	214.25
09/27/2024	25652	AMAZON.COM	4,080.26
09/27/2024	25653	AMERICAN RED CROSS	266.00
09/27/2024	25654	ATTICA PACKAGE COMPANY	5,860.00
09/27/2024	25655	BARNES AND NOBLE BOOKSELLER INC	29.58
09/27/2024	25656	ALEXANDER BARTZ	95.55
09/27/2024	25657	BOND, SCHOENECK & KING PLLC	83.70
09/27/2024	25658	BRIDGEPORT NATIONAL BINDERY	191.87
09/27/2024	25659	RYAN CAMPOLI	118.70
09/27/2024	25660	CDW GOVERNMENT INC	4,033.90
09/27/2024	25661	CORPORATE FLOORING INNOVATIONS INC	31,770.00
09/27/2024	25662	DALBERTH SPORTS	474.84
09/27/2024	25663	DECKMAN OIL CO INC	665.95
09/27/2024	25664	DESIGN SCIENCE INC DBA WIRIS	148.68
09/27/2024	25665	DIMITRIS DIMITRIADIS	118.70
09/27/2024	25666	DOBMEIER JANITOR SUPPLY INC	4,899.30

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024



Check Date	Check Number	Payee	Amount
09/27/2024	25667	AMBER DUZEN	95.55
09/27/2024	25668	ECO GREEN PARK	288.05
09/27/2024	25669	ENERGY ENTERPRISES INC	300.00
09/27/2024	25670	EZ PASS	11.54
09/27/2024	25671	FOLLETT CONTENT SOLUTIONS, LLC	16.13
09/27/2024	25672	FOUNDATION BUILDING MATERIALS INC	3,107.64
09/27/2024	25673	FULLERINO'S	138.99
09/27/2024	25674	FVW WEBB COMPANY	38.02
09/27/2024	25675	GCASA	1,400.00
09/27/2024	25676	GENESEE PEST CONTROL	1,700.00
09/27/2024	25677	GLSW ASBO	75.00
09/27/2024	25678	GRAINGER	4,490.27
09/27/2024	25679	HAUN WELDING SUPPLY	527.27
09/27/2024	25680	HEIDELBERG MATERIALS NORTHEAST- NY LLC	3,775.78
09/27/2024	25681	HOME DEPOT CREDIT SERVICES	2,847.62
09/27/2024	25682	JEFFREY HOWARD	332.95
09/27/2024	25683	HURTUBISE TIRE	254.10
09/27/2024	25684	ARMANDO INGLESE	95.55
09/27/2024	25685	MARK JONES	95.55
09/27/2024	25687	KPODJIA GLIKPANU, KOMLA	95.55
09/27/2024	25688	LAB AIDS INC	255.50
09/27/2024	25689	LAKESHORE LEARNING	145.31
09/27/2024	25690	TOM LANGELOTTI	118.70
09/27/2024	25691	LEONARD BUS SALES INC	855.80
09/27/2024	25692	LEWIS GENERAL TIRES INC	2,578.95
09/27/2024	25693	DEBRA LIST	162.20
09/27/2024	25694	PATRICK MCGEE	485.63
09/27/2024	25695	MCQUAID JESUIT HIGH SCHOOL	280.00
09/27/2024	25696	MIDWEST SHOP SUPPLIES INC	206.60
09/27/2024	25697	MUSIC AND ARTS	152.48
09/27/2024	25698	NAPA AUTO PARTS	667.58
09/27/2024	25699	HAROLD F NARON	315.60
09/27/2024	25700	NASCO	310.28
09/27/2024	25701	NATIONAL GRID	6,337.08
09/27/2024	25702	NOBO ENERGY CORPORATION	5,447.86
09/27/2024	25703	REFIK NUHANOVIC	214.25
09/27/2024	25704	NYSCOSS	774.00
09/27/2024	25705	NYSSMA	600.00
09/27/2024	25707	OAK ORCHARD CONCRETE	25,447.50
09/27/2024	25708	TERRY PAGE	118.70
09/27/2024	25709	PEPPER MUSIC	423.99
09/27/2024	25710	PRO CONSTRUCTION	9,611.00
09/27/2024	25711	PUPIL TRANSPORTATION SAFETY IN	553.35
09/27/2024	25712	REALLY GOOD STUFF, LLC	112.51
09/27/2024	25713	REL COMM INC	31.25

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024



Check Date	Check Number	Payee	Amount
09/27/2024	25714	RUFFELL REIMBURSEMENTS	650.00
09/27/2024	25715	SCHOOL SPECIALTY INC	593.23
09/27/2024	25716	BRAD SCHREIBER	214.25
09/27/2024	25717	THOMAS SENNETT	118.70
09/27/2024	25718	RICK SMITH	140.00
09/27/2024	25719	RON SPIOTTA	104.80
09/27/2024	25720	ST JOHN FISHER UNIVERSITY	825.00
09/27/2024	25721	MATHIEU STARKE	118.70
09/27/2024	25723	CONNOR TORRELL	95.55
09/27/2024	25724	WARD'S NATURAL SCIENCE EST LLC	992.55
09/27/2024	25725	WB MASON CO INC	193.22
09/27/2024	25726	WEBSTER SZANYI LLP	2,945.00
09/27/2024	25727	WOOTER APPAREL INC	3,000.00

Outstanding Check Total: 251,009.58

Prepared By

Approved By

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024

Account: Gov't Premier Money Market
Cash Account(s): A 202

Ending Bank Balance:		2,991,213.94
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance: 2,991,213.94

Cash Account Balance: 2,991,213.94

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
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Outstanding Check Total: 0.00

ushall

Prepared By

[Signature]

Approved By

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024

Account: General Svgs - Non BB
Cash Account(s): A 201

Ending Bank Balance:	609,907.87
Outstanding Checks (See listing below):	0.00
Deposits in Transit:	0.00
Other Credits:	0.00
Other Debits:	0.00

Adjusted Ending Bank Balance: 609,907.87

Cash Account Balance: 609,907.87

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
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Outstanding Check Total: 0.00

Ushale

Prepared By

[Signature]

Approved By

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024

Account: Capital Checking
Cash Account(s): H 200

Ending Bank Balance		2,629,983.79
Outstanding Checks (See listing below)	-	382,853.77
Deposits in Transit	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance 2,247,130.02

Cash Account Balance: 2,247,130.02

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
09/27/2024	2832	ASTROTURF CORPORATION	29,103.75
09/27/2024	2834	CAMPUS CONSTRUCTION MANAGEMENT GROUP INC.	30,174.88
09/27/2024	2835	CAMPUS CONSTRUCTION MANAGEMENT GROUP INC.	28,776.00
09/27/2024	2843	LANDRY MECHANICAL CONTRACTORS INC.	16,435.00
09/27/2024	2844	LANDRY MECHANICAL CONTRACTORS INC.	123,460.31
09/27/2024	2845	LANDRY MECHANICAL CONTRACTORS INC.	105,683.59
09/27/2024	2846	T-BELL CONSTRUCTION CORPORATION	8,004.70
09/27/2024	2847	THURSTON DUDEK LLC	29,415.04
09/27/2024	2848	TOTH'S SPORTS	11,798.50
Outstanding Check Total:			382,853.77

W. Hall
Prepared By

John D. King
Approved By

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024

Account: Trust & Agency Checking
Cash Account(s): TA 200

Ending Bank Balance:		6,064.60
Outstanding Checks (See listing below):	-	6,064.60
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance: 0.00

Cash Account Balance: 0.00

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
09/26/2024	1780	NYS & LOCAL RETIREMENT SYSTEM	15.11
09/26/2024	1781	NYS EMPLOYEE RETIREMENT SYSTEM	4,213.09
09/26/2024	301506	AFLAC NEW YORK	1,437.04
09/26/2024	301508	GILLAM GRANT COMMUNITY CENTER	30.00
09/26/2024	301509	NYS CHILD SUPPORT PROCESSING CENTER	23.07
09/26/2024	301510	NYS CHILD SUPPORT PROCESSING CENTER	60.00
09/26/2024	301512	NYSUT BENEFIT TRUST	254.64
09/26/2024	301513	SEIU 200 UNITED	183.50
09/26/2024	301514	VOTE - COPE	148.25
Outstanding Check Total:			6,064.60

Ushale

Prepared By

[Signature]

Approved By

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024

Account: Cafeteria Checking
Cash Account(s): C 200

Ending Bank Balance	540,680.29
Outstanding Checks (See listing below)	16,892.55
Deposits in Transit	516.88
Other Credits:	0.00
Other Debits:	0.00

Adjusted Ending Bank Balance 524,304.62

Cash Account Balance: 524,304.62

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
03/16/2023	201035	GARY HERMANN	7.05
06/22/2023	201076	WENDY COOPENBERG	18.25
06/22/2023	201079	JAMES KUNKEL	13.25
06/22/2023	201087	TRACY STEWART	32.20
09/15/2023	201107	MARSOCCI, KELLY	85.60
09/15/2023	201108	MCANDREW, MELLISA	9.80
04/26/2024	201282	SASHA FLEISCHER	11.75
06/21/2024	201250	DEBORAH AMADOR	5.20
06/21/2024	201257	LUANN LAMAR	10.85
06/21/2024	201264	CAROLYN SMITH	11.00
08/30/2024	201282	MANDY KROL	10.80
09/27/2024	201294	AMERICAN FRUIT & VEGETABLE CO	627.80
09/27/2024	201295	GENESEE VALLEY PENNYSAVER	238.66
09/27/2024	201295	GENESEE VALLEY PENNYSAVER	238.66
09/27/2024	201296	HERSHEY'S ICE CREAM	1,202.28
09/27/2024	201297	LATINA FOODS	3,656.53
09/27/2024	201298	REGIONAL DISTRIBUTORS INC	1,169.77
09/27/2024	201299	ROANOKE APPLE FARMS	448.00
09/27/2024	201300	SYSCO FOOD SVCS OF SYRACUSE	8,056.01
09/27/2024	201302	TYSON FOODS INC	131.84
09/27/2024	201303	UPSTATE NIAGARA COOPERATIVE	1,181.71
09/27/2024	201304	GENESEE VALLEY PENNYSAVER	202.86
Outstanding Check Total			16,892.55

Prepared By

Approved By

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024

Account: Federal Checking
Cash Account(s): F 200

Ending Bank Balance:	283,822.25
Outstanding Checks (See listing below):	3,098.00
Deposits in Transit:	0.00
Other Credits:	0.00
Other Debits:	0.00

Adjusted Ending Bank Balance: 280,724.25

Cash Account Balance: 280,724.25

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/30/2024	400575	HILLSIDE CHILDREN'S CENTER	3,098.00
Outstanding Check Total:			3,098.00

us hall

Prepared By

[Signature]

Approved By

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024

Account: Payroll Checking
Cash Account(s): TA 200PP

Ending Bank Balance:	244.72
Outstanding Checks (See listing below)	- 244.72
Deposits in Transit:	+ 0.00
Other Credits:	+ 0.00
Other Debits:	- 0.00

Adjusted Ending Bank Balance 0.00

Cash Account Balance: 0.00

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
09/26/2024	1740	WENDY L. BUCKLAND	124.67
09/26/2024	1742	SHARON LEE STEIN	120.05

Outstanding Check Total: 244.72

Prepared By: Approved By: 

Account: Tax Lockbox
Cash Account(s): A 203

Ending Bank Balance		3,788,171.29
Outstanding Checks (See listing below)	-	0.00
Deposits in Transit	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	3,788,171.29
Cash Account Balance:	3,788,171.29

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
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Outstanding Check Total: 0.00

Ashee

Prepared By

[Signature]

Approved By

BYRON BERGEN CSD

Bank Reconciliation for period ending on 9/30/2024



Account: Expendable Trust
Cash Account(s): TE 200

Ending Bank Balance:	8,821.92
Outstanding Checks (See listing below):	- 300.00
Deposits in Transit:	+ 0.00
Other Credits:	+ 0.00
Other Debits:	- 0.00

Adjusted Ending Bank Balance: 8,521.92

Cash Account Balance: 8,521.92

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/08/2023	500224	CAMERON CARLSON	200.00
06/07/2024	500263	JAMES HEICK	50.00
06/07/2024	500274	ALEXANDRA POCOCK	50.00
Outstanding Check Total:			300.00


Prepared By


Approved By

Account: Extra Curricular
Cash Account(s): TC 200

Ending Bank Balance		18,755.88
Outstanding Checks (See listing below)	-	987.18
Deposits in Transit	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance 17,768.50

Cash Account Balance: 17,768.50

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
07/25/2024	601118	JOSEPH R PARIS	259.12
09/25/2024	601120	BATEMAN, DAVID	348.00
09/25/2024	601122	TOTAL SPORTS IMAGING INC	315.00
09/26/2024	601124	MUSIC THEATRE INTERNATIONAL	10.00
09/26/2024	601125	ALYSON MERCEDES TARDY	55.06

Outstanding Check Total: 987.18

Prepared By: 

Approved By: 

Account: Debt Service Checking
Cash Account(s): V 200


Ending Bank Balance	1,002,882.17
Outstanding Checks (See listing below)	0.00
Deposits in Transit	0.00
Other Credits	0.00
Other Debits	0.00

Adjusted Ending Bank Balance	1,002,882.17
Cash Account Balance:	1,002,882.17

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
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Outstanding Check Total:			0.00
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Prepared By


Approved By



INTEROFFICE MEMORANDUM

TO: PATRICK MCGEE, SUPERINTENDENT
FROM: BETSY BROWN, DIRECTOR OF INSTRUCTIONAL SERVICES *bb*
SUBJECT: SUMMER SPECIAL EDUCATION WORK
DATE: SEPTEMBER 16, 2024

Pat,

I am recommending the following Reading Teacher to complete a parent requested reading evaluation and report for one of our special education students. Teachers will be paid at the professional rate per BBFA contract.

Teacher Name	Grade	Hours
Katlin Blackburn	Teacher	Up to 10 Hours

**BYRON- BERGEN CENTRAL SCHOOL DISTRICT****Jr./Sr. High School**

6917 West Bergen Road | Bergen, NY 14416-9747
(585) 494-1220

Paul Hazard, Principal

Katie Gratian, Assistant Principal

Betsy Brown, Director of Instructional Services

To: Patrick McGee
Superintendent

From: Paul Hazard
Principal

Re: Recommendation of Substitute Teacher

Date: September 25, 2024

I am recommending Hanna Erion as substitute teacher effective September 27th for the 2024-25 school year. *UPK-12*



Paul Hazard



INTEROFFICE MEMORANDUM

TO: PATRICK MCGEE, SUPERINTENDENT
FROM: BETSY BROWN, DIRECTOR OF INSTRUCTIONAL SERVICES *BB*
SUBJECT: SUBSTITUTE TEACHER RECOMMENDATION
DATE: OCTOBER 7, 2024

I am recommending the following candidates for the position of Substitute Teacher at Byron-Bergen Central School (UPK-Grade 12) effective upon board approval. Kristin Loftus and I interviewed each candidate. We believe that these candidates will be reliable people to fill in when needed.

Jordyn Hulbert



INTEROFFICE MEMORANDUM

TO: PATRICK MCGEE, SUPERINTENDENT
FROM: BETSY BROWN, DIRECTOR OF INSTRUCTIONAL SERVICES *fb*
SUBJECT: SUBSTITUTE TEACHER RECOMMENDATION
DATE: OCTOBER 7, 2024

I am recommending the following candidates for the position of Substitute Teacher at Byron-Bergen Central School (UPK-Grade 12) effective upon board approval. Kristin Loftus and I interviewed each candidate. We believe that these candidates will be reliable people to fill in when needed.

Deacon Smith

BYRON-BERGEN CENTRAL SCHOOL DISTRICT
DEPARTMENT OF ATHLETICS



INTEROFFICE MEMORANDUM

TO: PATRICK MCGEE; BOARD OF EDUCATION
FROM: RICH HANNAN, ATHLETIC DIRECTOR; PAUL HAZARD HS PRINCIPAL
SUBJECT: RECOMMENDATION MEMO
DATE: OCTOBER 7, 2024
cc: Paul Hazard

I would like to recommend the following people serve as Coach / Advisor for the 2024-25 School year.

Wrestling:

Modified: Matt Ellis .5 / Rich Hannan .5
JV – Josh Brabon
Varsity – Rich Hannan .5 / Matt Ellis .5
Volunteers: Brian Tatar, Zachary Hannan

Boys Basketball:

Varsity- Roxanne Noeth
JV- Chris Chapman
Mod – Pending

Girls Basketball:

Varsity- Rick Krzewinski
JV- Elliot Flint
Modified- Nic Muhlemkamp

Swim:

Varsity- Sara Stockwell
JV – Eric Fix
Modified- Jason Blom, Jay Wolcott

Cheer:

Varsity- .5 Krissy Bird .5 / Rachel Lambert
Volunteer – Amanda Wannike

CIVIL SERVICE POSITION RECOMMENDATION

Upon my recommendation, Michelle Mackenzie (candidate name) is hereby recommended to be appointed to the ☐ provisional* ☐ probationary** ☒ permanent (check one) Civil Service ☐ substitute ☐ part-time ☒ full-time (check one) position of Secretary (Civil Service job title).

- * The position is considered provisional if it is a Civil Service tested position and we did not hire from the list of eligibles. The candidate must take the test as soon as it is offered and be reachable on the eligible list to become a probationary employee.
- ** If the position is probationary, please state what the probationary period will be. Probationary period is _____ weeks (max. 52 weeks).

The rate of pay will be \$_____ per ☐ hour ☐ annum (will be pro-rated if hired after start of fiscal school year) (check one). All other terms and conditions are per the below applicable employment contract (check one):

☒ Office Personnel & Teachers' Aides Association

☐ Bus Driver's Association

☐ Service Employees International Union Local 200United

☐ None Applicable

Additional Information/Comments: Michelle has done a great job thus far and we are excited to keep her.
ebb. 9/23/24

Kristin Loftus

Supervisor Signature

9/25/24

Date

FOR BUSINESS/DISTRICT OFFICE USE ONLY

For BOE Meeting on: 10/17/24 Candidate Start Date: _____

Replaces: _____ Payroll Budget Code: _____

Attachments Required for Board Recommendation:

- ☐ Civil Service Application
☐ Civil Service Approval

- ☐ Reference Information
☐ Fingerprint Clearance

CIVIL SERVICE POSITION RECOMMENDATION

Upon my recommendation, Mary Hughes (candidate name) is hereby recommended to be appointed to the ☐ provisional* ☐ probationary** ☒ permanent (check one) Civil Service ☐ substitute ☐ part-time ☒ full-time (check one) position of Secretary (Civil Service job title).

* The position is considered provisional if it is a Civil Service tested position and we did not hire from the list of eligibles. The candidate must take the test as soon as it is offered and be reachable on the eligible list to become a probationary employee.

** If the position is probationary, please state what the probationary period will be. Probationary period is N/A weeks (max. 52 weeks).

The rate of pay will be \$ No change per ☐ hour ☐ annum (will be pro-rated if hired after start of fiscal school year) (check one). All other terms and conditions are per the below applicable employment contract (check one):

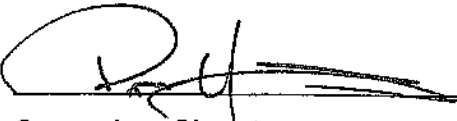
☒ Office Personnel & Teachers' Aides Association

☐ Bus Driver's Association

☐ Service Employees International Union Local 200United

☐ None Applicable

Additional Information/Comments: Hired under MYS HELPS program as non-competitive however, completed probationary period as a provisional employee under new rules. Effective date of appointment is 10/18/24 for seniority tracking.


Supervisor Signature

10/6/24
Date

FOR BUSINESS/DISTRICT OFFICE USE ONLY

For BOE Meeting on: 10/17/24 Candidate Start Date: _____

Replaces: _____ Payroll Budget Code: _____

Attachments Required for Board Recommendation:

☐ Civil Service Application

☐ Reference Information

☐ Civil Service Approval

☐ Fingerprint Clearance

CIVIL SERVICE POSITION RECOMMENDATION

Upon my recommendation, Becky Cummings (candidate name) is hereby recommended to be appointed to the ☐ provisional* ☐ probationary** ☒ permanent (check one) Civil Service ☐ substitute ☐ part-time ☒ full-time (check one) position of Teacher Aide (Civil Service job title).

* The position is considered provisional if it is a Civil Service tested position and we did not hire from the list of eligibles. The candidate must take the test as soon as it is offered and be reachable on the eligible list to become a probationary employee.

** If the position is probationary, please state what the probationary period will be. Probationary period is _____ weeks (max. 52 weeks).

The rate of pay will be \$_____ per ☐ hour ☐ annum (will be pro-rated if hired after start of fiscal school year) (check one). All other terms and conditions are per the below applicable employment contract (check one):

☒ Office Personnel & Teachers' Aides Association

☐ Bus Driver's Association

☐ Service Employees International Union Local 200 United

☐ None Applicable

Additional Information/Comments: Becky has done an amazing job and we are lucky to have her! eff 11/1/24

Kristen Loftis

Supervisor Signature

10/2/24

Date

FOR BUSINESS/DISTRICT OFFICE USE ONLY

For BOE Meeting on: 10/17/24 Candidate Start Date: _____

Replaces: _____ Payroll Budget Code: _____

Attachments Required for Board Recommendation:

☐ Civil Service Application

☐ Reference Information

☐ Civil Service Approval

☐ Fingerprint Clearance

CIVIL SERVICE POSITION RECOMMENDATION

On my recommendation, JACOB SHAW (candidate name) is hereby recommended to be appointed to the ☐ provisional* ☐ probationary** ☐ permanent (check one) Civil Service ☒ substitute ☐ part-time ☐ full-time (check one) position of CLEANER (Civil Service job title).

* The position is considered provisional if it is a Civil Service tested position and we did not hire from the list of eligibles. The candidate must take the test as soon as it is offered and be reachable on the eligible list to become a probationary employee.

** If the position is probationary, please state what the probationary period will be. Probationary period is _____ weeks (max. 52 weeks).

The rate of pay will be \$ 15⁰⁰ per ☒ hour ☐ annum (will be pro-rated if hired after start of fiscal school year) (check one). All other terms and conditions are per the below applicable employment contract (check one):

☐ Office Personnel & Teachers' Aides Association

☐ Bus Driver's Association

☐ Service Employees International Union Local 200 United

☒ None Applicable

Additional Information/Comments: _____

[Signature]
Supervisor Signature

10/8/24
Date

FOR BUSINESS/DISTRICT OFFICE USE ONLY

For BOE Meeting on: 10/17/24 Candidate Start Date: _____

Replaces: _____ Payroll Budget Code: A1620

Attachments Required for Board Recommendation:

☐ Civil Service Application

☐ Reference Information

☐ Civil Service Approval

☐ Fingerprint Clearance

BYRON-BERGEN CENTRAL SCHOOL DISTRICT
OFFICE OF THE SCHOOL BUSINESS OFFICIAL



TO: PATRICK MCGEE
FROM: LORI PRINZ
SUBJECT: APPLICATION FOR CORRECTED TAX ROLL
DATE: OCTOBER 3, 2024
CC: RACHEL STEVENS

Recommendation – The Board of Education approve the application for the tax roll to be corrected for the 2024-25 school year which will reduce the taxes to be received from \$2,701.58 to \$1,675.32.

Background – Benjamin and Kelli Sandow own two pieces of property, one located at 7460 Evans Road, Bergen, NY and a second property located at 7463 Evans Road, Bergen, NY. The property located at 7460 Evans Road already has an ag exemption and the property owner filed for a second ag exemption on their 7463 property, which the Assessor has stated they are entitled to. While adding the second ag exemption to the property located at 7463, the Assessor accidentally deleted the Ag exemption on the property located at 7460 on the 2023 Final Tax Roll. This error was then carried over to the 2024 Final Tax Roll and resulted in the ag exemption not being included on the property owner's school tax bill for the 2024-25 school year. Between the two properties, only one ag exemption is listed.

The Director of Real Property Tax Services has indicated that this situation constitutes a clerical error in accordance with Real Property Tax Law (RPTL) Section 550(2)(c) which states "an incorrect entry of assessed valuation on an assessment roll or on a tax roll for a parcel which, except for a failure on the part of the assessor to act on a partial exemption, would be eligible for such partial exemption." The law does allow for a correction to be made due to the incorrect entry error.

Genesee County Treasurer's Office

Scott D. German
County Treasurer
scott.german@geneseeny.gov

Kevin J. Andrews
Deputy Treasurer
Director, Real Property
kevin.andrews@geneseeny.gov



COUNTY BUILDING 1
15 Main Street
Batavia, New York 14020-3199
Treasurer's Office Phone: [585] 815-7803
Real Property Phone: [585] 815-7808
Fax: [585] 344-2442

September 17, 2024

Lori Prinz, District Treasurer
Byron-Bergen Central School
6917 West Bergen Road
Bergen, NY 14416

RE: Application for Corrected 2024-25 Tax Roll
SWIS: 182689; SBL: 11.-1-25.1
Location: 7460 Evans Rd, Bergen, NY 14416
Owner: Benjamin E & Kelli M Sandow, 7460 Evans Rd, Bergen, NY 14416

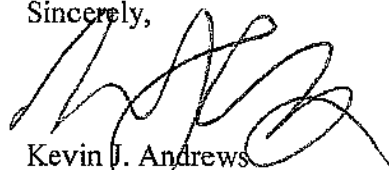
Dear Ms. Prinz,

I received an application for corrected tax roll for the above referenced property. The applicant is requesting an adjusted tax bill based on the fact that their property did not receive an Ag exemption amount that they were entitled to. I spoke with the Assessor and she indicated that the owners have previously been receiving an Agricultural land exemption, however the Assessor accidentally deleted the Ag worksheet in 2023 Final Roll and therefore it was also not applied to the 2024 Final Roll either.

I believe that this situation constitutes a clerical error in accordance with RPTL Section 550(2)(c) which states, "an incorrect entry of assessed valuation on an assessment roll or on a tax roll for a parcel which, except for a failure on the part of the assessor to act on a partial exemption, would be eligible for such partial exemption." The Assessor failed to grant the correct Ag exemption amount when the property owners were otherwise entitled to receive it.

If the application is approved, I believe that the amount due should be reduced by \$1,026.26 to give a revised total amount due of \$1,675.32

Sincerely,


Kevin J. Andrews
Director of Real Property Tax Services



Lori Prinz <lprinz@bbschools.org>

Application for corrected 2024-25 tax roll

2 messages

Lori Prinz <lprinz@bbschools.org>

Tue, Sep 24, 2024 at 11:20 AM

To: Kevin Andrews <Kevin.Andrews@co.genesee.ny.us>

Hi Kevin,

I received the application for a correction to the 2024-25 tax roll for the property owned by Benjamin and Kelli Sandow, located at 7460 Evans Road, Bergen, NY 14416. When looking into this application, I found that the Sandow's have two school tax bills, one for 7460 Evans Road and one for 7463 Evans Road. I also found that the agriculture exemption appears to have moved from one property to another. Are both properties supposed to have the Ag exemption or just one property? Please see the attachment where I have listed the property, the tax year and if the property received an Ag exemption. If only one property receives the exemption, it appears that the exemption has been on one of their bills every year, including this year. I have attached copies of their tax bills for both properties from 2020-21 through 2024-25. Please let me know what you think. Thank you.


Lori

--
Lori Prinz, School Business Administrator
Byron Bergen Central School
6917 West Bergen Road
Bergen, New York 14416
Phone (585) 494 - 1220 Ext 2429

STATEMENT OF CONFIDENTIALITY

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2 attachments

 B & K Sandow Ag exemption 2024.pdf
62K

 Copies of B & K Sandow tax bills.pdf
534K

Kevin Andrews <Kevin.Andrews@geneseeny.gov>

Tue, Sep 24, 2024 at 4:23 PM

To: Lori Prinz <lprinz@bbschools.org>

Good afternoon,

That is a good question. I double checked with the assessor and she confirmed that there should be an ag exemption on both parcels. She said that they had been receiving the ag exemption on 7460 since 2006 and the exemption shouldn't have been removed on that parcel. Then for 7463 the owner applied to start receiving the ag exemption on that parcel as well in 2023.

Thanks,

TAX BILL ANALYSIS

BENJAMIN E & KELLI M SANDOW

7460 EVANS ROAD, BERGEN, NY 14416

(Property owner has two tax bills)

	SCHOOL TAX YR		SCHOOL TAX YR		SCHOOL TAX YR		SCHOOL TAX YR		SCHOOL TAX YR	
	2024-25	2023-24	2023-24	2022-23	2022-23	2021-22	2021-22	2020-21	2020-21	2020-21
7460 EVANS ROAD	NO	NO	NO	YES	YES	YES	YES	YES	YES	YES
	\$ -	\$ -	\$ -	\$ 60,376.00	\$ 60,376.00	\$ 39,294.00	\$ 39,294.00	\$ 39,593.00	\$ 39,593.00	\$ 39,593.00
7463 EVANS ROAD	YES	YES	YES	NO	NO	NO	NO	NO	NO	NO
	\$ 84,890.00	\$ 85,372.00	\$ 85,372.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Benjamin & Kelli Sandow					
Mailing address of owners (number and street or PO box) 7460 Evans Rd			Location of property (street address) 7460 Evans Rd		
City, village, or post office Bergen		State NY	ZIP code 14416		
Daytime contact number		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 11.-1-25.1	
Account number (as appears on tax bill)			Amount of taxes currently billed 4,2701.58		
Reasons for requesting a correction to tax roll: The Agricultural Exemption code did not update on the 2023 or 2024 Final Assessment Rolls.					

I hereby request a correction of tax levied by Byr-Bergen Sch, T-Bergen, Gen Co- for the year(s) 2024
(County, city, village, etc.)

Signature of applicant <i>Rhonda M Saulsbury, Assessor</i>	Date 09-06-2024
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 9/17/24	Period of warrant for collection of taxes 9/1/24 - 10/30/24
Last day for collection of taxes without interest 9/30/24	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>[Signature]</i>	Date 9/17/24

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

Byron-Bergen Central School
6917 West Bergen Rd.
Bergen, NY 14416
Attn: Tax Collector

**2024-2025
Byron-Bergen Central School**

BANK CODE	BILL NO	SEQUENCE NO	PAGE NO	ROLL SECT	ACCOUNT NO
FAR0100	001334		1 OF 1	1	
FISCAL YEAR			WARRANT DATED		SWIS CODE
7/1/2024 - 6/30/2025			8/8/2024		182689
ESTIMATED STATE AID					
SCHL 16,767,799					SEE REVERSE SIDE FOR MORE INFORMATION
FOR YOUR INFORMATION					

Sept 1-Sept 30: No Penalty, Oct 1-Oct 30: 2% Penalty
NO cash payments accepted. For tax info e-check/
credit card payment go to www.taxlookup.net.
NO payments will be accepted at the school.
No taxes will be received after 10/30/24. Unpaid
taxes will be relieved to the County/Town Tax bill
Questions: contact Rachel 585-494-1220 x 2222

IN Tompkins Bank - All Branches
PERSON Hours may differ depending on location
PAYMENT NO CASH PAYMENTS WILL BE ACCEPTED

PROPERTY DESCRIPTION & LOCATION	
TAX MAP NO	182689 11.-1-25.1
LOCATION	7460 Evans Rd
DIMENSIONS	ACRES: 18.90
SCHOOL DIST	Byron-Bergen School 75
PROPERTY CLASS	Sheep farm

EXEMPTION	TAX PURPOSE	VALUE	EXEMPTION	TAX PURPOSE	VALUE
THE ASSESSOR ESTIMATES THE FULL MARKET VALUE OF THIS PROPERTY AT:					142500
THE UNIFORM PERCENTAGE OF VALUE USED TO ESTABLISH ASSESSMENTS IS:					100.00%
THE ASSESSED VALUE OF THIS PROPERTY IS:					142500

LEVY DESCRIPTION	TOTAL TAX LEVY	CHANGE PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1000	TAX AMOUNT
TOWN OF Bergen					
Byron-Bergen School	9,385,010	1.8	142,500.00	18.958443	2,701.58
An estimated STAR check will be mailed to you upon issuance by the NYS Tax Department. Any overpayment or underpayment can be reconciled on your next tax return or STAR credit check.					
LATE PAYMENT SCHEDULE ON TOTAL TAX DUE				TOTAL TAX	2,701.58
IF PAID BY	10/30/2024			DUE BY	09/30/2024
PENALTY	54.03				
TOTAL DUE	2,755.61				

TAXPAYER'S COPY

BILL NO. 001334 TAX MAP NO. 182689 11.-1-25.1 ACCOUNT BANK CODE FAR0100
LOCATION 7460 Evans Rd

RETURN THIS PORTION WITH YOUR PAYMENT

☐ CHECK HERE
IF RECEIPT REQUIRED

09/30/2024

2,701.58

LATE PAYMENT SCHEDULE ON TOTAL TAX DUE	
IF PAID BY	10/30/2024
PENALTY	54.03
TOTAL DUE	2,755.61

MAKE CHECKS, DRAFTS OR
MONEY ORDERS PAYABLE TO:

Byron-Bergen Central School
PO Box 853
Ithaca, NY 14851

**2024-2025
Byron-Bergen Central School**

*182689 11.-1-25.1 001334 1,528
Sandow Benjamin E
Sandow Kelli M
7460 Evans Rd
Bergen, NY 14416

Lockbox #: 006757 Tax Type: 3 Installment No. 1

2024310008530000001334182689000027015800002755610

Correction Calculations

Owner Benjamin E Sandow
 Kelli M Sandow
 Parcel # 11.-1-25.1
 Tax Bill Affected 24-25 School
 Town/School Byron-Bergen CSD

ORIGINAL

Levy Description	Taxable Assessed Value	Tax Rate per \$1000	Original Tax Amount
Byron-Bergen School	142,500	18.958443	2701.58
			2701.58

REVISED

Levy Description	Taxable Assessed Value	Tax Rate per \$1000	Corrected Tax Amount
Byron-Bergen School	88,368	18.958443	1675.32
			1675.32

Amount of Taxes Currently Billed	\$2,701.58
Amount of Corrected Tax Due	\$1,675.32
Total Amount of Correction	\$1,026.26



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Benjamin & Kelli Sandow			
Mailing address of owners (number and street or PO box) 7460 Evans Rd		Location of property (street address) 7460 Evans Rd	
City, village, or post office Bergen	State NY	ZIP code 14416	
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 11.-1-25.1	
Account number (as appears on tax bill)		Amount of taxes currently billed \$2701.58	
Reasons for requesting a correction to tax roll: The Agricultural Exemption code did not update on the 2023 or 2024 Final Assessment Rolls.			

I hereby request a correction of tax levied by Byr-Bergen Sch, T-Bergen, Gen Co for the year(s) 2024
(County, city, village, etc.)

Signature of applicant <i>Rhonda M Saubury, Assessor</i>	Date 09-06-2024
---	---------------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 9/7/24	Period of warrant for collection of taxes 9/1/24 - 10/30/24
Last day for collection of taxes without interest 9/30/24	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>[Signature]</i>	Date 9/17/24

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

Byron-Bergen Central School
6917 West Bergen Rd.
Bergen, NY 14416
Attn: Tax Collector

**2024-2025
Byron-Bergen Central School**

BANK CODE	BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.	ACCOUNT NO.
FAR0100	001334		1 OF 1	1	
FISCAL YEAR			WARRANT DATED		SWIS CODE
7/1/2024 - 6/30/2025			8/8/2024		182689
ESTIMATED STATE AID					
SCHL 16,767,799					SEE REVERSE SIDE FOR MORE INFORMATION
FOR YOUR INFORMATION					

182689 11.-1-25.1 001334
Sandow Benjamin E
Sandow Kelli M
7460 Evans Rd
Bergen, NY 14416

1528

Sept 1-Sept 30: No Penalty, Oct 1-Oct 30: 2% Penalty
NO cash payments accepted. For tax info e-check/
credit card payment go to www.taxlookup.net.
NO payments will be accepted at the school.
No taxes will be received after 10/30/24. Unpaid
taxes will be relieved to the County/Town Tax bill
Questions: contact Rachel 585-494-1220 x 2222

IN Tompkins Bank - All Branches
PERSON Hours may differ depending on location
PAYMENT NO CASH PAYMENTS WILL BE ACCEPTED

PROPERTY DESCRIPTION & LOCATION	
TAX MAP NO.	182689 11.-1-25.1
LOCATION	7460 Evans Rd
DIMENSIONS	ACRES: 18.90
SCHOOL DIST	Byron-Bergen School 75
PROPERTY CLASS	Sheep farm

EXEMPTION	TAX PURPOSE	VALUE	EXEMPTION	TAX PURPOSE	VALUE
THE ASSESSOR ESTIMATES THE FULL MARKET VALUE OF THIS PROPERTY AT:					142500
THE UNIFORM PERCENTAGE OF VALUE USED TO ESTABLISH ASSESSMENTS IS:					100.00%
THE ASSESSED VALUE OF THIS PROPERTY IS:					142500

LEVY DESCRIPTION	TOTAL TAX LEVY	% CHANGE PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1,000	TAX AMOUNT
TOWN OF Bergen					
Byron-Bergen School	9,385,010	1.8	142,500.00	18.958443	2,701.58
An estimated STAR check will be mailed to you upon issuance by the NYS Tax Department. Any overpayment or underpayment can be reconciled on your next tax return or STAR credit check.					

LATE PAYMENT SCHEDULE ON TOTAL TAX DUE			
IF PAID BY	10/30/2024		
PENALTY	54.03		
TOTAL DUE	2,755.61		

TOTAL TAX	2,701.58
DUE BY	09/30/2024

TAXPAYER'S COPY

BILL NO. 001334 TAX MAP NO. 182689 11.-1-25.1 ACCOUNT BANK CODE FAR0100
LOCATION 7460 Evans Rd

RETURN THIS PORTION WITH YOUR PAYMENT

☐ CHECK HERE
IF RECEIPT REQUIRED

09/30/2024

2,701.58

LATE PAYMENT SCHEDULE ON TOTAL TAX DUE			
IF PAID BY	10/30/2024		
PENALTY	54.03		
TOTAL DUE	2,755.61		

MAKE CHECKS, DRAFTS OR
MONEY ORDERS PAYABLE TO:

Byron-Bergen Central School
PO Box 853
Ithaca, NY 14851

**2024-2025
Byron-Bergen Central School**

*182689 11.-1-25.1 001334 1,528
Sandow Benjamin E **
Sandow Kelli M
7460 Evans Rd
Bergen, NY 14416

Lockbox #: 006757 Tax Type: 3 Installment No. 1

2024310008530000001334182689000027015800002755610

Correction Calculations

Owner Benjamin E Sandow
 Kelli M Sandow
 Parcel # 11.-1-25.1
 Tax Bill Affected 24-25 School
 Town/School Byron-Bergen CSD

ORIGINAL

Levy Description	Taxable Assessed Value	Tax Rate per \$1000	Original Tax Amount
Byron-Bergen School	142,500	18.958443	2701.58
			2701.58

REVISED

Levy Description	Taxable Assessed Value	Tax Rate per \$1000	Corrected Tax Amount
Byron-Bergen School	88,368	18.958443	1675.32
			1675.32

Amount of Taxes Currently Billed	\$2,701.58
Amount of Corrected Tax Due	\$1,675.32
Total Amount of Correction	\$1,026.26

2024-2025 SCHOOL TAX BILL

84

Tax Map ID: 11.-1-25.1

Fiscal Year: 7/01/2024 - 6/30/2025

Warrant Date: 8/08/2024

Bill Number: 001334

Mail Payments/Checks payable to: In Person Payment:

BYRON-BERGEN CSD
P.O. Box 853
Ithaca, NY 14851

Collection Information:

Property Description and Location:
Town: 182689 School: 183001
Location: 7460 Evans Rd
Class: 114 Roll sect: 1
Account Num:
Mortgage Num:
Bank: FAR0100 Acres: 18.90
Front: 0.00 Depth: 0.00

Sadow Benjamin E
Sadow Kelli M
7460 Evans Rd
Bergen, NY 14416

Property Taxpayer's Bill of Rights

The Assessor estimates that the FULL MARKET VALUE of this Property as of 7/1/2024 was \$142500. The Assessed value of this property as of 7/1/2024 was \$142500. The UNIFORM PERCENTAGE OF VALUE used to establish assessments was 100.00%. If you feel your assessment is inequitable, you have the right to seek a review. For further information please contact your assessor for the booklet How to File a Complaint. Please note that the period for filing complaints on the above assessment has passed. Estimated State Aid is \$16767799.

Exemptions	Value	Full Value
------------	-------	------------

Property	Assessed Val	Exempt Val	Evly Change	Tax Rate	Tax Amount
Byron-Bergen School	142,500.00	142,500.00	180	18.95844300	\$2,701.58
Star Savings					\$0.00
Tax Amount Due:					\$2,701.58

An estimated STAR check has been or will be mailed to you by the NYS Tax Department. Any overpayment or underpayment can be reconciled on your next tax return or STAR credit check.

NOTE: This year's STAR exemption benefit cannot exceed last year's benefit.

PROPERTY LOCATION:

7460 Evans Rd

Tax Map ID: 11.-1-25.1

Town Swis: 182689

School Swis: 183001

*** Checks Subject to Collection ***

Returned Check Fee: 0.00

Sadow Benjamin E
Sadow Kelli M
7460 Evans Rd
Bergen, NY 14416

2024-2025 SCHOOL TAX BILL

(For Receipt, check the box [] and return entire bill with payment)



Bill Number: 001334

Bank: FAR0100

Check _____ Cash _____

Paid By _____

Tax	Penalty	Fee	Due Date	Payment
\$2,701.58	\$0.00	\$0.00	09/30/2024	\$2,701.58
\$2,701.58	\$54.03	\$0.00	10/30/2024	\$2,755.61

2023-2024 SCHOOL TAX BILL Receipt for Tax Bill

Page 1 of 1
9/24/2024

Tax Map ID: 11.-1-25.1

Fiscal Year: 7/01/2023 -
6/30/2024

Warrant Date: 8/03/2023

Bill Number: 001332

g Address:

Pay in person at:

Collection Information:

Property Description and Location:

BYRON-BERGEN CSD
PO Box 853
Ithaca, NY 14851

Town: 182689 School: 183001
Location: 7460 Evans Rd
Class: 114 Roll sect: 1
Account Num:
Mortgage Num:
Front: 0.00 Depth: 0.00
Acres: 18.90 Bank: FAR0100

Sadow Benjamin E
Sadow Kelli M
7460 Evans Rd
Bergen, NY 14416

Property Taxpayer's Bill of Rights

The Assessor estimates that the FULL MARKET VALUE of this Property as of 7/1/2023 was \$142500. The Assessed value of this property as of 7/1/2023 was \$142500. The UNIFORM PERCENTAGE OF VALUE used to establish assessments was 100.00%. If you feel your assessment is inequitable, you have the right to seek a review. For further information please contact your assessor for the booklet How to File a Complaint. Please note that the period for filing complaints on the above assessment has passed. Estimated State Aid is \$15503779.

Exemption/Purpose	Value	Full Value

Levy Description	Taxable Value	Tax Rate	Tax Levy	% Change	Tax Amount
Byron-Bergen School	\$142,500.00	20.31947300	\$9,223,509.00	0.40	\$2,895.52

Star Savings: \$0.00
Total Tax: \$2,895.52

Date	Type	Payment	Penalty	Service Charge	Surcharge	Bad Check Fee	2nd Notice Fee	Misc	Tax Paid
9/19/2023	Payment	(\$2,895.52)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,895.52)

No balance due.

\$0.00

Receipt for Payment of Taxes

*** Checks Subject to Collection ***

Paid By:	Cash	Check	Credit	Check #	Date	Receipt	Reason
CHASE		(\$2,895.52)		0	09/19/2023	1726	Payment

2022-2023 SCHOOL TAX BILL Receipt for Tax BillPage 1 of 1
9/24/2024

Tax Map ID: 11.-1-25.1 Fiscal Year: 7/01/2022 - 6/30/2023 Warrant Date: 9/01/2022 Bill Number: 001325

Address:
BYRON-BERGEN CSD
PO Box 853
Ithaca, NY 14851

Pay in person at:

Collection Information:

Property Description and Location:

Town: 182689 School: 183001
Location: 7460 Evans Rd
Class: 114 Roll sect: 1
Account Num:
Mortgage Num:
Front: 0.00 Depth: 0.00
Acres: 18.90 Bank: 0000000Sandow Benjamin E
Sandow Kelli M
7460 Evans Rd
Bergen, NY 14416**Property Taxpayer's Bill of Rights**

The Assessor estimates that the FULL MARKET VALUE of this Property as of 7/1/2022 was \$142500. The Assessed value of this property as of 3/1/2022 was \$142500. The UNIFORM PERCENTAGE OF VALUE used to establish assessments was 100.00%. If you feel your assessment is inequitable, you have the right to seek a review. For further information please contact your assessor for the booklet How to File a Complaint. Please note that the period for filing complaints on the above assessment has passed. Estimated State Aid is \$15126037.

Exemption/Purpose	Value	Full Value
AG DIST-CO	60,376.00	60,376.00

Levy Description	Taxable Value	Tax Rate	Tax Levy	% Change	Tax Amount
Byron-Bergen School	\$82,124.00	20.95918800	\$9,183,231.00	1.80	\$1,721.25

Star Savings: \$0.00

Total Tax: \$1,721.25

Date	Type	Payment	Penalty	Service Charge	Surcharge	Bad Check Fee	2nd Notice Fee	Misc	Tax Paid
9/18/2022	Payment	(\$1,721.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,721.25)

No balance due.

\$0.00

Receipt for Payment of Taxes

*** Checks Subject to Collection ***

Paid By:	Cash	Check	Credit	Check #	Date	Receipt	Reason
CHASE		(\$1,721.25)		0	09/18/2022	2186	Payment

Rachel Stevens

Fiscal Year 07/01/2021 to 06/30/2022

Warrant Date 09/01/2021

Bank #

Bill #001328

Mail Payments/Checks payable to:

In Person Payment:

Collection information:

Property Description and Location

BYRON-BERGEN CSD

Town 182689 School 183001

Box 853

Location: 7460 Evans Rd

a, NY 14851

Class 114 Roll Sect. 1

Account No.

Mortgage No.

Front 0.00 Depth 0.00

Acres 18.90

Property Taxpayer's Bill of Rights

The Assessor estimates the FULL MARKET VALUE OF THIS PROPERTY as of 07/01/2019 was 121,100. The assessed value of this property as of 03/01/2020 was 121,100. The UNIFORM PERCENTAGE OF VALUE to establish assessments was 100.0 %. If You feel your assessment is inequitable, you have the right to seek a review. A publication entitled 'Contesting Your Assessment' is available at www.tax.ny.gov. Please note that the period for filing complaints on the above assessment has passed.

Est State Aid 14,789,229

* Note: This year's STAR exemption benefit cannot exceed last year's benefit.

Sandow Benjamin E

11.-1-25.1

Sandow Kelli M

7460 Evans Rd

Bergen, NY 14416

(STAR exemptions apply only to school taxes.)

Exemption/Purpose	Value	Full Value	Exemption/Purpose	Value	Full Value	Exemption/Purpose	Value	Full Value
AG DIST-CO	39,294	\$39,294						

Levy Description	Taxable Value*	Tax Rate	Tax Levy	% Levy Change	Tax Amount
Byron-Bergen School	81806.00	22.34938700M	9024961	0.000	1,828.31

Star Savings

0.00

Total Tax Due 1828.31

cut here

cut here

School 183001

Bank

(for receipt, check the box [] and return entire bill with payment)

2021-2022 SCHOOL TAX BILL

001328

Tax Map ID #11.-1-25.1

Check _____ Cash _____ Town 182689 Bill # 001328

*** Checks Subject to Collection ***

Paid by _____ circle amount paid

Returned Check Fee

Tax	Penalty	2ND NOTICE Svc Chg Fees	Pay on or before	Pay This Amount
1828.31	0.00	0.00	09/30/2021	1828.31
1828.31	36.57	0.00	10/30/2021	1864.88

Sandow Benjamin E

Sandow Kelli M

7460 Evans Rd

Bergen, NY 14416

Fiscal Year 07/01/2020 to 06/30/2021

Warrant Date 09/01/2020

Bank #

Bill #001315

Mail Payments/Checks payable to:

In Person Payment:

Collection information:

Property Description and Location

BYRON-BERGEN CSD

Town 182689 School 183001

Box 853

Location: 7460 Evans Rd

Bergen, NY 14851

Class 114 Roll Sect. 1

Account No.

Mortgage No.

Front 0.00 Depth 0.00

Acres 18.90

Property Taxpayer's Bill of Rights

The Assessor estimates the FULL MARKET VALUE OF THIS PROPERTY as of 07/01/2018 was 121,100

The assessed value of this property as of 03/01/2019 was 121,100. The UNIFORM PERCENTAGE OF VALUE

to establish assessments was 100.0 %. If You feel your assessment is inequitable, you have the right to seek a review.

A publication entitled 'Contesting Your Assessment' is available at www.tax.ny.gov. Please note that the period for filing complaints on the above assessment has passed.

Est State Aid 13,912,996

* Note: This year's STAR exemption benefit cannot exceed last year's benefit.

Sandow Benjamin E

11.-1-25.1

Sandow Kelli M

7460 Evans Rd

Bergen, NY 14416

(STAR exemptions apply only to school taxes.)

Exemption/Purpose	Value	Full Value	Exemption/Purpose	Value	Full Value	Exemption/Purpose	Value	Full Value
AG DIST-CO	39,593	\$39,593						

Levy Description	Taxable Value*	Tax Rate	Tax Levy	% Levy Change	Tax Amount
Byron-Bergen School	81507.00	23.25928700M	9024961	2.000	1,895.79

Star Savings

0.00

Total Tax Due**1895.79**

cut here

cut here

School 183001

Bank

(for receipt, check the box [] and return entire bill with payment)

2020-2021 SCHOOL TAX BILL

001315

Tax Map ID #11.-1-25.1

Check _____ Cash _____ Town

182689 Bill # 001315

Paid by _____

circle amount paid

*** Checks Subject to Collection ***

Returned Check Fee

Tax	Penalty	2ND NOTICE Svc Chg Fees	Pay on or before	Pay This Amount
1895.79	0.00	0.00	09/30/2020	1895.79
1895.79	37.92	0.00	10/31/2020	1933.71

Sandow Benjamin E

Sandow Kelli M

7460 Evans Rd

Bergen, NY 14416

2024-2025 SCHOOL TAX BILL

89

Tax Map ID: 11.-1-28.1

Fiscal Year: 7/01/2024 - 6/30/2025

Warrant Date: 8/08/2024

Bill Number: 001335

Mail Payments/Checks payable to: In Person Payment:

BYRON-BERGEN CSD

P.O. Box 853

Ilwaco, NY 14851

Collection Information:

Property Description and Location:

Town: 182689 School: 183001

Location: 7463 Evans Rd

Class: 105 Roll sect: 1

Account Num:

Mortgage Num:

Bank: 0000000 Acres: 36.90

Front: 0.00 Depth: 0.00

Sandow Benjamin E

7460 Evans Rd

Bergen, NY 14416

Property Taxpayer's Bill of Rights

The Assessor estimates that the FULL MARKET VALUE of this Property as of 7/1/2024 was \$139400. The Assessed value of this property as of 7/1/2024 was \$139400. The UNIFORM PERCENTAGE OF VALUE used to establish assessments was 100.00%. If you feel your assessment is inequitable, you have the right to seek a review. For further information please contact your assessor for the booklet How to File a Complaint. Please note that the period for filing complaints on the above assessment has passed. Estimated State Aid is \$16767799.

Exemptions	Value	Full Value
AG DIST-CO	84,890.00	84,890.00

Levy/Deduction	Assessed Value	Taxable Value	% Levy Change	Max Rate	Tax Amount
Byron Bergen School	139,400.00	84,890.00	7.80	13.96843000	\$1,033.42
					Star Savings \$0.00
					Tax Amount Due \$1,033.42

NOTE: This year's STAR exemption benefit cannot exceed last year's benefit.

PROPERTY LOCATION:

7463 Evans Rd

Tax Map ID: 11.-1-28.1

Town Swis: 182689

School Swis: 183001

*** Checks Subject to Collection ***

Returned Check Fee: 0.00

2024-2025 SCHOOL TAX BILL

(For Receipt, check the box ☐ and return entire bill with payment)



Bill Number: 001335

Bank: 0000000

Check ☐ Cash ☐

Paid By _____

Sandow Benjamin E

7460 Evans Rd

Bergen, NY 14416

Tax	Penalty	Fee	Due Date	Payment
\$1,033.42	\$0.00	\$0.00	09/30/2024	\$1,033.42
\$1,033.42	\$20.67	\$0.00	10/30/2024	\$1,054.09

2023-2024 SCHOOL TAX BILL Receipt for Tax Bill

Page 1 of 1
9/24/2024

Tax Map ID: 11.-1-28.1

Fiscal Year: 7/01/2023 -
6/30/2024

Warrant Date: 8/03/2023

Bill Number: 001333

Address:
BYRON-BERGEN CSD
PO Box 853
Ithaca, NY 14851

Pay in person at:

Collection Information:

Property Description and Location:

Town: 182689 School: 183001

Location: 7463 Evans Rd

Class: 105 Roll sect: 1

Account Num:

Mortgage Num:

Front: 0.00 Depth: 0.00

Acres: 36.90 Bank: 0000000

Sadow Benjamin E
7460 Evans Rd
Bergen, NY 14416

Property Taxpayer's Bill of Rights

The Assessor estimates that the FULL MARKET VALUE of this Property as of 7/1/2023 was \$139400. The Assessed value of this property as of 7/1/2023 was \$139400. The UNIFORM PERCENTAGE OF VALUE used to establish assessments was 100.00%. If you feel your assessment is inequitable, you have the right to seek a review. For further information please contact your assessor for the booklet How to File a Complaint. Please note that the period for filing complaints on the above assessment has passed. Estimated State Aid is \$15503779.

Exemption/Purpose	Value	Full Value
AG DIST-CO	85,372.00	85,372.00

Levy Description	Taxable Value	Tax Rate	Tax Levy	% Change	Tax Amount
Byron-Bergen School	\$54,028.00	20.31947300	\$9,223,509.00	0.40	\$1,097.82

Star Savings: \$0.00

Total Tax: \$1,097.82

Date	Type	Payment	Penalty	Service Charge	Surcharge	Bad Check Fee	2nd Notice Fee	Misc	Tax Paid
11/01/2023	Payment	(\$1,119.78)	(\$21.96)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,097.82)

No balance due.

\$0.00

Receipt for Payment of Taxes

*** Checks Subject to Collection ***

Paid By:	Cash	Check	Credit	Check #	Date	Receipt	Reason
OWNER		(\$1,119.78)		0	11/01/2023	3365	Payment

Rachel Stevens

2022-2023 SCHOOL TAX BILL Receipt for Tax Bill

Page 1 of 1

9/24/2024

Tax Map ID: 11.-1-28.1

Fiscal Year: 7/01/2022 -
6/30/2023

Warrant Date: 9/01/2022

Bill Number: 001326

g Address:
Byron-Bergen CSD
PO Box 853
Ithaca, NY 14851

Pay in person at:

Collection Information:

Property Description and Location:

Town: 182689 School: 183001

Location: 7463 Evans Rd

Class: 105 Roll sect: 1

Account Num:

Mortgage Num:

Front: 0.00 Depth: 0.00

Acres: 36.90 Bank: 0000000

Sadow Benjamin E
7460 Evans Rd
Bergen, NY 14416

Property Taxpayer's Bill of Rights

The Assessor estimates that the FULL MARKET VALUE of this Property as of 7/1/2022 was \$139400. The Assessed value of this property as of 3/1/2022 was \$139400. The UNIFORM PERCENTAGE OF VALUE used to establish assessments was 100.00%. If you feel your assessment is inequitable, you have the right to seek a review. For further information please contact your assessor for the booklet How to File a Complaint. Please note that the period for filing complaints on the above assessment has passed. Estimated State Aid is \$15126037.

Exemption/Purpose	Value	Full Value

Levy Description	Taxable Value	Tax Rate	Tax Levy	% Change	Tax Amount
Byron-Bergen School	\$139,400.00	20.95918800	\$9,183,231.00	1.80	\$2,921.71

Star Savings: \$0.00

Total Tax: \$2,921.71

Date	Type	Payment	Penalty	Service Charge	Surcharge	Bad Check Fee	2nd Notice Fee	Misc	Tax Paid
10/20/2022	ER PMT DU	(\$2,980.14)	(\$58.43)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,921.71)

No balance due.**\$0.00****Receipt for Payment of Taxes******* Checks Subject to Collection *****

Paid By:	Cash	Check	Credit	Check #	Date	Receipt	Reason
OWNER		(\$2,980.14)		0	10/20/2022	3146	CATE or OVER PMT DUPLICATE or

Rachel Stevens

Fiscal Year 07/01/2021 to 06/30/2022

Warrant Date 09/01/2021

Bank #

Bill #001329

Mail Payments/Checks payable to:

In Person Payment:

Collection Information:

Property Description and Location

BYRON-BERGEN CSD

Town 182689 School 183001

Box 853

Location: 7463 Evans Rd

a, NY 14851

Class 105 Roll Sect. 1

Account No.

Mortgage No.

Front 0.00 Depth 0.00

Acres 36.90

Property Taxpayer's Bill of Rights

The Assessor estimates the FULL MARKET VALUE OF THIS PROPERTY as of 07/01/2019 was 74,300. The assessed value of this property as of 03/01/2020 was 74,300. The UNIFORM PERCENTAGE OF VALUE to establish assessments was 100.0 %. If You feel your assessment is inequitable, you have the right to seek a review. A publication entitled 'Contesting Your Assessment' is available at www.tax.ny.gov. Please note that the period for filing complaints on the above assessment has passed.

Est State Aid 14,789,229

* Note: This year's STAR exemption benefit cannot exceed last year's benefit.

Sadow Benjamin E
7460 Evans Rd
Bergen, NY 14416

11.-1-28.1

(STAR exemptions apply only to school taxes.)

Exemption/Purpose	Value	Full Value	Exemption/Purpose	Value	Full Value	Exemption/Purpose	Value	Full Value
Levy Description	Taxable Value*		Tax Rate		Tax Levy		% Levy Change	Tax Amount
Byron-Bergen School	74300.00		22.34938700M		9024961		0.000	1,660.56

Star Savings

0.00

Total Tax Due 1660.56

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School 183001

Bank

(for receipt, check the box [] and return entire bill with payment)

2021-2022 SCHOOL TAX BILL

001329

Tax Map ID #11.-1-28.1

*** Checks Subject to Collection ***

Check _____ Cash _____

Town 182689 Bill # 001329

Paid by _____

circle amount paid

Returned Check Fee

Sadow Benjamin E
7460 Evans Rd
Bergen, NY 14416

Tax	Penalty	2ND NOTICE Svc Chg Fees	Pay on or before	Pay This Amount
1660.56	0.00	0.00	09/30/2021	1660.56
1660.56	33.21	0.00	10/30/2021	1693.77

Fiscal Year 07/01/2020 to 06/30/2021

Warrant Date 09/01/2020

Bank #

Bill #001316

Mail Payments/Checks payable to:

In Person Payment:

Collection information:

Property Description and Location

BYRON-BERGEN CSD

Town 182689 School 183001

Box 853

Location: 7463 Evans Rd

Bergen, NY 14851

Class 105 Roll Sect. 1

Account No.

Mortgage No.

Front 0.00 Depth 0.00

Acres 36.90

Property Taxpayer's Bill of Rights

The Assessor estimates the FULL MARKET VALUE OF THIS PROPERTY as of 07/01/2018 was 74,300

The assessed value of this property as of 03/01/2019 was 74,300. The UNIFORM PERCENTAGE OF VALUE

to establish assessments was 100.0 %. If You feel your assessment is inequitable, you have the right to seek a review.

A publication entitled 'Contesting Your Assessment' is available at www.tax.ny.gov. Please note that the period for filing complaints on the above assessment has passed.

Est State Aid 13,912,996

* Note: This year's STAR exemption benefit cannot exceed last year's benefit.

Sandow Benjamin E
7460 Evans Rd
Bergen, NY 14416

11.-1-28.1

(STAR exemptions apply only to school taxes.)

Exemption/Purpose	Value	Full Value	Exemption/Purpose	Value	Full Value	Exemption/Purpose	Value	Full Value
Levy Description	Taxable Value*	Tax Rate	Tax Levy	% Levy Change	Tax Amount			
Byron-Bergen School	74300.00	23.25928700M	9024961	2.000	1,728.17			

Star Savings

0.00

Total Tax Due 1728.17

cut here

cut here

School 183001

Bank

(for receipt, check the box [] and return entire bill with payment)

2020-2021 SCHOOL TAX BILL

001316

Tax Map ID #11.-1-28.1

Check _____ Cash _____

Paid by _____

Town 182689 Bill # 001316

circle amount paid

*** Checks Subject to Collection ***

Returned Check Fee

Tax	Penalty	2ND NOTICE Svc Chg Fees	Pay on or before	Pay This Amount
1728.17	0.00	0.00	09/30/2020	1728.17
1728.17	34.56	0.00	10/31/2020	1762.73

Sandow Benjamin E
7460 Evans Rd
Bergen, NY 14416

Community Relations

SUBJECT: USE OF ASSISTANCE ANIMALS – 1st Reading 10/17/24

The District recognizes the importance of service animals and affirms its commitment to allowing the use of these animals by individuals with disabilities on school grounds to facilitate their full participation in and equal access to District services, programs, and activities. Service animals are distinguished from emotional support, therapy, comfort, or companion animals. The District will comply with all applicable federal and state laws and regulations related to service animals.

The District also supports the use of therapy dogs on school grounds who have been trained and certified by employees or other qualified individuals ("Owner/Handler") for the benefit of its students and staff, subject to the conditions of this policy.

Service Animal

A service animal is defined as any dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. Other species of animals, whether wild or domestic, trained or untrained, are not service animals.

The work or tasks performed by a service animal must be directly related to the individual's disability. The crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort, or companionship do not constitute work or tasks for the purposes of this definition. Psychiatric service animals that have been trained to take a specific action to help avoid an anxiety attack or to reduce its effects, however, may qualify as a service animal.

Where reasonable, the Board also allows the use of miniature horses on school grounds by individuals with disabilities. This use will only be permitted where a miniature horse has been individually trained to do work or perform tasks to benefit an individual with a disability. The use of miniature horses by individuals with disabilities is subject to the considerations and restrictions permitted by federal and/or state law.

The Superintendent or designee may create procedures, regulations, and/or building-specific rules regarding the use of service animals and miniature horses on school grounds by individuals with disabilities.

Community Relations

SUBJECT: USE OF ASSISTANCE ANIMALS – 1st Reading 10/17/24

Therapy Dog

A “therapy dog” is a dog that has been individually trained and certified to work with its Owner/Handler to provide emotional support, well-being, comfort, or companionship to District students. Therapy dogs are not “service animals” as that term is used in the American with Disabilities Act. The dog must be well-behaved and have a temperament that is suitable for interaction with students and others in a public school. Therapy dogs are the personal property of the teacher or the District employee and are not owned by the District.

Therapy Dog Standards and Procedures

The following requirements must be satisfied *before* a therapy dog will be allowed in the school buildings or on school grounds:

- a) Request: An Owner/Handler who wants to bring a therapy dog to school must submit a written request for to a Building Principal or Superintendent. The request must be submitted and renewed each school year or whenever an Owner/Handler wishes to use a different therapy dog. Approval may be rescinded at any time at the discretion of the Building Principal or Superintendent. A written request must include a signed copy of the District’s Therapy Dog Request Form and a copy of the following documentation or information:
 - i. Training and Certification: The Owner/Handler must submit the American Kennel Club’s Therapy Dog Certification or its equivalent as determined by the Superintendent. The certification must remain current at all times.
 - ii. License and Vaccination: The Owner/Handler must submit proof of current licensure from the local licensing authority (if applicable) and proof of the therapy dog’s current vaccinations and immunizations from a licensed veterinarian. This also includes a fecal parasite test for the therapy dog.
 - iii. Insurance: The Owner/Handler must submit a copy of an insurance policy that provides liability coverage for the therapy dog while on school property. If the dog is affiliated with an organization that provides insurance, the handler needs to indicate that on the District’s Therapy Dog Request form.

Community Relations

SUBJECT: USE OF ASSISTANCE ANIMALS – 1st Reading 10/17/24

- b) **Health and Safety:** The therapy dog must be clean, well-groomed, in good health, housebroken, and immunized against diseases common to dogs. The therapy dog must not pose a health and safety risk to any student, employee, or other person at school.
- c) **Control:** A therapy dog must be under the control of the owner/handler or the owner/handler's adult designee at all times through the use of a leash or other tether unless the use of a leash or other tether would interfere with the therapy dog's safe, effective performance of its work or tasks, in which case the service animal must be otherwise under the Owner's/Handler's control.
- d) **Identification:** The therapy dog must have appropriate identification identifying it as a therapy dog.
- e) **No Disruption:** The therapy dog must not disrupt the educational process by barking, seeking attention, or any other behavior, and will not interfere with the teacher's or District employee's primary job responsibilities.
- f) **Supervision and Care of Therapy Dogs:** The Owner/Handler is solely responsible for the supervision and care of the therapy dog, including any feeding, exercising, and clean up and proper disposal of the therapy dog's waste in a safe and sanitary manner while the animal is in a school building or on school property. The District is not responsible for providing any care, supervision, or assistance for a therapy dog.
- g) **Authorized Area(s):** The Owner/Handler will only allow the therapy dog to be in areas in school buildings or on school property that are authorized by District administrators.
- h) **Owner/Handler will attend an annual meeting to review BOE policy and district procedures.**

Exclusion or Removal from School

The District may remove or exclude a therapy dog from school property and buildings if:

- a) The Owner/Handler does not have control of the therapy dog;
- b) The therapy dog is not housebroken;
- c) The therapy dog presents a direct and immediate threat to others in the school;

Community Relations

SUBJECT: USE OF ASSISTANCE ANIMALS – 1st Reading 10/17/24

- d) The therapy dog causes substantial property damage to the property of others;
- e) The therapy dog shows aggression towards people or other animals;
- f) The therapy dog solicits or steals food or items from a student or District employee;
- g) The therapy dog's presence results in a fundamental alteration of a District program, service, or activity;
- h) The therapy dog's presence creates an unmanageable disturbance or interference with the District's operations;
- i) The Owner/Handler does not comply with the Owner's/Handler's responsibilities set forth above; or
- j) The Building Principal or Superintendent determines that there is a reasonable basis to exclude or remove the therapy dog from District property.

The Owner/Handler will be required to remove the therapy dog from school premises immediately upon such a determination.

Parental Consent

A therapy dog may only interact with students whose parents/guardians have provided consent for their child(ren) to interact with the therapy dog.

Allergies/Aversions

The Owner/Handler shall remove the therapy dog to a separate area as designated by a school administrator in instances where the therapy dog is in the presence of any student, school employee, or other individual on school grounds who suffers dog allergies or aversions.

Damages to School Property and Injuries

The Owner/Handler of a therapy dog is solely responsible and liable for any damage to school property or injury to personnel, students, or others caused by the therapy dog.

2024

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Community Relations

SUBJECT: USE OF ASSISTANCE ANIMALS – 1st Reading 10/17/24

Annual Notice

The Building Principal and/or designee shall notify parents and staff on an annual basis of the presence of therapy dogs in the school building.

Americans with Disabilities Act (ADA), 42 USC § 12101 et seq.
28 CFR §§ 35.104 and 35.136
Civil Rights Law §§ 47, 47-a, and 47-b
Executive Law § 296

NOTE: Refer also to Policy 3150 – School Volunteers

Adopted: 6/6/19
Amended: 3/3/22

2024

7350
1 of 9

Students

SUBJECT: TIMEOUT AND PHYSICAL RESTRAINT – 1st Reading 10/17/24**Overview**

The District prohibits the use of corporal punishment, aversive interventions, and seclusion. The District authorizes the limited use of timeout and physical restraint in schools to address student behaviors subject to conditions in law, regulation, and this policy.

Prohibition of the Use of Corporal Punishment, Aversive Interventions, and Seclusion

No teacher, administrator, officer, employee, or agent of the District will use the following against a student:

- a) Corporal punishment;
- b) Aversive interventions; or
- c) Seclusion.

Agent includes, but is not limited to, school resource officers, except when a student is under arrest and handcuffs are necessary for the safety of the student and others.

Authorized Limited Use of Timeout and Physical Restraint

Positive, proactive, evidence-based, and research-based strategies through a multi-tiered system of supports will be used to reduce the occurrence of challenging behaviors, eliminate the need for the use of timeout and physical restraint, and improve school climate and the safety of all students.

Timeout and physical restraint may be used only when:

- a) Other less restrictive and intrusive interventions and de-escalation techniques would not prevent imminent danger of serious physical harm to the student or others;
- b) There is no known medical contraindication to its use on the student; and
- c) Staff using the interventions have been trained in its safe and appropriate application.

Timeout and physical restraints will not be used as discipline or punishment, retaliation, or as a substitute for positive, proactive intervention strategies that are designed to change, replace, modify, or eliminate a targeted behavior.

Timeout

The following rules apply to the use of timeout in the District:

- a) Timeout will only be used in the following situations:

(Continued)

2024

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2 of 9

Students

SUBJECT: TIMEOUT AND PHYSICAL RESTRAINT (Cont'd.) - 1st Reading 10/17/24

1. A situation that poses an immediate concern for the physical safety of the student or others; or
 2. In conjunction with a behavioral intervention plan that is designed to teach and reinforce alternative appropriate behaviors.
- b) A room or physical space used for timeout may be located either within or outside of a classroom. The room or physical space will:
1. Be unlocked, and any door must be able to be opened from the inside. The use of locked rooms or physical spaces is prohibited.
 2. Provide a means for continuous visual and auditory monitoring of the student. The use of a room where the student cannot be continuously observed and supervised is prohibited.
 3. Be of adequate width, length, and height to allow the student to move about and recline comfortably.
 4. Be clean and free of objects and fixtures that could be potentially dangerous to a student.
 5. Meet all local fire and safety codes.
 6. Have wall and floor coverings that, to the extent practicable, are designed to prevent injury to the student.
 7. Have adequate lighting and ventilation.
 8. Have a temperature that is within the normal comfort range and consistent with the rest of the building.
- c) When a student is in a timeout room or space, staff will continuously monitor the student.
- d) Any staff functioning as timeout monitors will be trained in accordance with law and regulation.
- e) Staff will return the student to their educational program as soon as the student has safely deescalated, regained control, and is prepared to meet expectations.

Factors which may precipitate the use of timeout include:

- a) The student is or is becoming physically aggressive towards others
- b) The student is engaging in elopement behavior(s) that is likely to place the student or others at risk of harm

(Continued)

2024

7350
3 of 9

Students

SUBJECT: TIMEOUT AND PHYSICAL RESTRAINT (Cont'd.) - 1st Reading 10/17/24

- c) The student is engaging in behavior that poses an immediate risk of harm to the student or others
- d) The use of other less-restrictive intervention strategies have been or would be unsuccessful

The use of timeout will adhere to the following developmentally appropriate time limitations:

The amount of time a student may spend in timeout will vary depending on the student circumstances, including, but not limited to:

- o Age
- o Grade and/or Developmental Level
- o Individual Needs
- o Behavior Intervention Plan (BIP)

The student will spend only as much time in timeout as is necessary for them to de-escalate, regain control, return to their educational programs, or no longer pose a concern for the physical safety of themselves or others.

The following additional rules apply to the use of timeout in conjunction with a behavioral intervention plan:

- a) The District will ensure that timeout is used consistent with the rules for the use of timeout listed above.
- b) The student's individualized education program (IEP) will specify when a behavioral intervention plan includes the use of timeout, including the maximum amount of time a student will need to be in timeout as a behavioral consequence as determined on an individual basis in consideration of the student's age and individual needs.
- c) Prior to the initiation of a behavioral intervention plan that will incorporate the use of timeout, the District will inform the student's parents or persons in parental relation and give them the opportunity to see the room or physical space that will be used.
- d) Prior to the initiation of a behavioral intervention plan that will incorporate the use of timeout, the District will give the student's parents or persons in parental relation a copy of this policy.

Physical Restraint

Physical restraint will only be used in a situation in which immediate intervention involving the use of reasonable physical force is necessary to prevent imminent danger of serious physical harm to the student or others.

The following rules apply to the use of physical restraint in the District:

- a) The type of physical restraint used will be the least restrictive technique necessary and be discontinued as soon as the imminent danger of serious physical harm has resolved.

(Continued)

2024

7350
4 of 9

Students

SUBJECT: TIMEOUT AND PHYSICAL RESTRAINT (Cont'd.) - 1st Reading 10/17/24

- b) Physical restraint will never be used in a manner that restricts the student's ability to breathe or communicate or harms the student.
- c) The use of prone restraint is prohibited.
- d) Physical restraint will not be used as a planned intervention on a student's individualized education program, Section 504 accommodation plan, behavioral intervention plan, or other plan developed for a student by the District.
- e) Physical restraint will not be used to prevent property damage except in situations where there is imminent danger of serious physical harm to the student or others and the student has not responded to positive, proactive intervention strategies.
- f) Physical restraints will be administered only by staff who have received the required training.
- g) Following a physical restraint, if an injury has been sustained or believed to have been sustained, the school nurse or other medical personnel (i.e., physician, physician assistant, or a nurse practitioner) will evaluate the student to determine and document if any injuries were sustained during the incident.

Factors which may precipitate the use of physical restraint include:

- a) The student is or becoming physically aggressive toward others.
- b) The student is engaging in elopement behavior(s) that is likely to place the student or other at risk of harm.
- c) The student is destroying property in a manner that poses an imminent risk of danger of serious physical harm to his/herself or others.
- d) The student is engaging in behavior that poses an immediate risk of harm to the student or others.
- e) The use of other less-restrictive intervention strategies have been or would be unsuccessful.

The use of physical restraint will adhere to the following developmentally appropriate time limitations:

- a) Physical restraint must only be employed for the minimum time necessary.
- b) Students will remain in physical restraint only while the imminent danger of serious physical harm to the student or others persists.

(Continued)

2024

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5 of 9

Students

SUBJECT: TIMEOUT AND PHYSICAL RESTRAINT (Cont'd.) - 1st Reading 10/17/24**Notification Following the Use of Timeout, Physical Restraint, and/or Mechanical Restraint**

Parent(s) or person(s) in parental relation to the student will be notified on the same day when timeout, physical restraint, and/or mechanical restraint is used, including timeout used in conjunction with a student's behavioral intervention plan. When the student's parent or person in parental relation cannot be contacted, after reasonable attempts are made, the building principal or administrator will record the attempts. For students with disabilities, the building principal or administrator will report the attempts to the student's committee on preschool special education or committee on special education. The notification will offer the parent or person in parental relation the opportunity to meet regarding the incident.

Additionally, the District will provide the parent or person in parental relation with:

- a) A copy of this policy; and
- b) A copy of the documentation of the incident **within three school days** of the use of timeout and/or physical restraint.

Debriefing

As soon as practicable, after every incident in which timeout and/or a physical restraint is used on a student, a building administrator or designee will:

- a) Meet with the staff who participated in the use of timeout and/or physical restraint to discuss:
 - 1. The circumstances leading to the use of timeout and/or physical restraint;
 - 2. The positive, proactive intervention strategies that were utilized prior to the use of timeout and/or physical restraint; and
 - 3. Planning for the prevention and reduction of the future need for timeout and/or physical restraint with the student including, if applicable, whether a referral should be made for special education programs and/or other support services or, for a student with a disability, whether a referral for review of the student's individualized education program and/or behavioral intervention plan is needed; and
- b) Direct a school staff member to debrief the incident with the student in a manner appropriate to the student's age and developmental ability and to discuss the behavior(s), if any, that precipitated the use of timeout and/or physical restraint.

Training

All staff will receive annual training on the District's policies and procedures related to the use of timeout and physical restraint; evidence-based positive, proactive strategies; crisis intervention and prevention procedures and de-escalation techniques. Additionally, any staff who may be called upon to implement timeout or physical restraint, will receive annual, evidence-based training, such as Therapeutic Crisis Intervention System (TCIS), in safe and effective developmentally appropriate timeout and physical restraint procedures.

(Continued)

2024

7350
6 of 9

Students

SUBJECT: TIMEOUT AND PHYSICAL RESTRAINT (Cont'd.) - 1st Reading 10/17/24**Notification**

This policy will be made publicly available for review at the District's administrative offices and each school building. It will also be posted on the District's website.

Reporting

The District will submit an annual report on the use of physical restraint and timeout and substantiated and unsubstantiated allegations of use of corporal punishment, mechanical restraint, and other aversive interventions, prone physical restraint, and seclusion to the New York State Education Department, on a form and at a time prescribed by the Commissioner of Education in accordance with law and regulation. Additionally, the District will report this data for students for whom they are the district of residence and who are otherwise not reported.

Recordkeeping

The District will maintain documentation on the use of timeout and/or physical restraint, including timeout used in conjunction with a student's behavioral intervention plan, for each student. This documentation will include:

- a) The name and date of birth of the student;
- b) The setting and location of the incident;
- c) The name of the staff who participated in the implementation, monitoring, and supervision of the use of timeout and/or physical restraint and any other persons involved;
- d) A description of the incident including duration, and, for physical restraint, the type of restraint used;
- e) Whether the student has an individualized education program, Section 504 accommodation plan, behavioral intervention plan, or other plan developed for the student by the District;
- f) A list of all positive, proactive intervention strategies utilized prior to the use of timeout and/or physical restraint and, for students with disabilities, whether those strategies were consistent with a student's behavioral intervention plan, if applicable;
- g) The details of any injuries sustained by the student or staff during the incident and whether the student was evaluated by the school nurse or other medical personnel;
- h) The date and method of notification to the parent or person in parental relation and whether a meeting was held; and
- i) The date of the debriefing held.

Documentation of the incident will be reviewed by supervisory personnel and, as necessary, the school nurse or other medical personnel.

(Continued)

2024

7350
7 of 9

Students

SUBJECT: TIMEOUT AND PHYSICAL RESTRAINT (Cont'd.) - 1st Reading 10/17/24

Documentation of each incident will be maintained by the school and made available for review by the New York State Education Department upon request.

A record should be created for each instance of physical restraint or timeout, and for allegations concerning prohibited intervention types. Multiple event records during a day for a student would be created only:

- a) If a new situation occurs involving the student after the prior event had de-escalated and student had returned to the learning environment; or
- b) When a new restraint or intervention response type is employed during the event. For example, during an event, a staff person employed a physical restraint on a student, and the situation escalated to the point where a timeout was used. The addition of the timeout would constitute an additional event record beginning with that application.

The District will use this data collection to monitor patterns of use of timeout and physical restraint.

Review

The building administrator or designee will regularly review documentation on the use of timeout and physical restraint to ensure compliance with the District's policy and procedures. When there are multiple incidents within the same classroom or involving the same staff, the building administrator or designee shall take appropriate steps to address the frequency and pattern of use of timeout or physical restraint.

Definitions

For purposes of this policy, the following definitions apply:

- a) "Aversive intervention" means an intervention that is intended to induce pain or discomfort for the purpose of eliminating or reducing student behavior, including interventions such as:
 - 1. Contingent application of noxious, painful, intrusive stimuli or activities;
 - 2. Strangling, shoving, deep muscle squeezes, or other similar stimuli;
 - 3. Any form of noxious, painful, or intrusive spray, inhalant, or tastes;
 - 4. Contingent food programs that include the denial or delay of the provision of meals or intentionally altering staple food or drink in order to make it distasteful;
 - 5. Movement limitation used as a punishment, including, but not limited to, helmets and mechanical restraints; or
 - 6. Other stimuli or actions similar to the interventions described in this definition.

(Continued)

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Students

SUBJECT: TIMEOUT AND PHYSICAL RESTRAINT (Cont'd.) - 1st Reading 10/17/24

Aversive intervention does not include interventions such as: voice control, limited to loud, firm commands; time-limited ignoring of a specific behavior; token fines as part of a token economy system; brief physical prompts to interrupt or prevent a specific behavior; interventions medically necessary for the treatment or protection of the student; or other similar interventions.

- b) "Corporal punishment" means any act of physical force upon a student for the purpose of punishing that student. The term does not include the use of physical restraints to protect the student, another student, teacher, or any other person from physical injury when alternative procedures and methods not involving the use physical restraint cannot reasonably be employed to achieve these purposes.
- c) "De-escalation" means the use of a behavior management technique that helps a student increase control over their emotions and behavior and results in a reduction of a present or potential level of danger to the student or others.
- d) "Mechanical restraint" means the use of any device or equipment to restrict a student's freedom of movement. Mechanical restraint does not include devices implemented by trained school personnel, or utilized by a student, that have been prescribed by an appropriate medical or related services professional and are used for the specific and approved purposes for which such devices were designed, such as:
 - 1. Adaptive devices or mechanical supports used to achieve proper body position, balance, or alignment to allow greater freedom of mobility than would be possible without the use of such devices or mechanical supports;
 - 2. Vehicle safety restraints when used as intended during the transport of a student in a moving vehicle;
 - 3. Restraints for medical immobilization; or
 - 4. Orthopedically prescribed devices that permit a student to participate in activities without risk of harm.
- e) "Multi-tiered system of supports" means a proactive and preventative framework that utilizes data to inform instruction and the allocation of services to maximize achievement for all students and support students' social, emotional, and behavioral needs from a culturally responsive and strength-based perspective.
- f) "Physical escort" means a temporary touching or holding of the hand, wrist, arm, shoulder, or back for the purpose of inducing a student who is acting out to walk to a safe location.

(Continued)

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Students

SUBJECT: TIMEOUT AND PHYSICAL RESTRAINT (Cont'd.) - 1st Reading 10/17/24

- g) "Physical restraint" means a personal restriction that immobilizes or reduces the ability of a student to move their arms, legs, body, or head freely. Physical restraint does not include a physical escort or brief physical contact and/or redirection to promote student safety, calm or comfort a student, prompt or guide a student when teaching a skill or assisting a student in completing a task, or for other similar purposes.
- h) "Prone restraint" means physical or mechanical restraint while the student is in the face down position.
- i) "Seclusion" means the involuntary confinement of a student alone in a room or space that they are physically prevented from leaving or they may perceive that they cannot leave at will. Seclusion does not include timeout.
- j) "Timeout" means a behavior management technique that involves the monitored separation of a student in a non-locked setting and is implemented for the purpose of de-escalating, regaining control, and preparing the student to meet expectations to return to their education program. Timeout does not include:
 - 1. A student-initiated or student-requested break to utilize coping skills, sensory input, or self-regulation strategies;
 - 2. Use of a room or space containing coping tools or activities to assist a student to calm and self-regulate, or the use of such intervention strategies consistent with a student with a disability's behavioral intervention plan;
 - 3. A teacher removal, in-school suspension, or any other appropriate disciplinary action.

Education Law Section 4402
8 NYCRR Sections 19.5, 100.2(l)(3), and 200.22
Adoption Date

BYRON-BERGEN CENTRAL SCHOOL DISTRICT



TO: PATRICK MCGEE
FROM: LORI PRINZ
SUBJECT: 2023-24 AUDITED FINANCIAL STATEMENTS
DATE: OCTOBER 7, 2024
CC: RACHEL STEVENS

Attached you will find the audited Financial Statements, the audited Extraclassroom Activity Financial Statements, the Communication with Those Charged with Governance letter and the Management Letter for the 2023-24 school fiscal year. Elizabeth LaLonde, Manager with Lumsden & McCormick, met with the audit committee on Thursday, September 19, 2024 and reviewed a summary of the audited financial statements and the three comments in the Management Letter. As in the past, the audited financial statements are required to be submitted to the New York State Comptroller's Office via the NYSED portal by October 15th and proof of Board of Education approval must be submitted once received.

The auditors report states that:

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of the District as of June 30, 2024, and the respective changes in financial position and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

As Liz stated at the audit committee meeting, this is a "clean" opinion and the District is in a strong financial position.

My recommendation is that the Board of Education approve the 2023-24 Byron Bergen Central School audited financial statements as presented to the audit committee on Thursday, September 19, 2024 for submittal to NYSED.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2024

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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CERTIFIED PUBLIC ACCOUNTANTS

Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202

p: 716.856.3300 | f: 716.856.2524 | www.LumsdenCPA.com**INDEPENDENT AUDITORS' REPORT**

The Board of Education
Byron-Bergen Central School District

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the remaining fund information of Byron-Bergen Central School District (the 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 as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of the District as of June 30, 2024, and the respective changes in financial position and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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 one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 auditors' 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 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


GAAP requires that management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the 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 (GASB), who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, 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 financial statements, and other knowledge we obtained during our audit of the 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 the District's basic financial statements. The accompanying supplementary information as listed in the table of contents, including the schedule of expenditures of federal awards required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the District's 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 the District's internal control over financial reporting and compliance.



September 20, 2024

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Management's Discussion and Analysis (unaudited)

June 30, 2024

Introduction

Management's Discussion and Analysis (MD&A) of Byron-Bergen Central School District (the District) provides an overview of the District's financial performance and activities for the year ended June 30, 2024. The information contained in the MD&A should be considered in conjunction with the information presented as part of the District's financial statements that follow. This MD&A, the financial statements, and notes thereto are essential to a full understanding of the District's financial position and results of operations. The District's financial statements have the following components: (1) government-wide financial statements, (2) governmental fund financial statements, (3) reconciliations between the government-wide and governmental fund financial statements, (4) fiduciary fund statements; (5) notes to the financial statements, and (6) supplementary information.

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. The statement of net position presents information on all of the District's assets and deferred outflows of resources less liabilities and deferred inflows of resources with the difference reported as net position. The statement of activities presents information showing how the District's net position changed during each 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 the related cash flows. Thus, revenues and expenses are reported in the statement for some items that will result in cash flows in future periods. The government-wide financial statements present information about the District as a whole. All of the activities of the District are considered to be governmental activities.

Governmental fund financial statements focus on near-term inflows and outflows of resources, as well as on balances of resources available at the end of the year. Such information may be useful in evaluating the District's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide statements, it is useful to compare the information presented for governmental activities in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the District's near-term financing decisions. The reconciliation portion of the financial statements facilitates the comparison between governmental funds and governmental activities.

Fiduciary funds are used to report fiduciary activities, which may include pension and other postemployment benefit trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The District maintains a custodial fund for student activity accounts. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's programs.

The notes to the financial statements provide additional information that is essential for a full understanding of the government-wide, governmental fund, and fiduciary fund financial statements.

Supplementary information further explains and supports the financial statements and includes information required by generally accepted accounting principles, the New York State Education Department, and the Federal government.

Condensed Statement of Net Position	Change			
	2024	2023	\$	%
Current and other assets	\$ 26,062,000	\$ 26,767,000	\$ (705,000)	(2.6%)
Capital assets	50,771,000	44,049,000	6,722,000	15.3%
Total assets	76,833,000	70,816,000	6,017,000	8.5%
Deferred outflows of resources	5,620,000	7,261,000	(1,641,000)	(22.6%)
Long-term liabilities	23,719,000	26,963,000	(3,244,000)	(12.0%)
Other liabilities	14,898,000	10,479,000	4,419,000	42.2%
Total liabilities	38,617,000	37,442,000	1,175,000	3.1%
Deferred inflows of resources	1,475,000	1,227,000	248,000	20.2%
Net position				
Net investment in capital assets	28,889,000	27,872,000	1,017,000	3.6%
Restricted	15,802,000	12,041,000	3,761,000	31.2%
Unrestricted	(2,330,000)	(505,000)	(1,825,000)	361.4%
Total net position	\$ 42,361,000	\$ 39,408,000	\$ 2,953,000	7.5%

Net position amounted to \$43,361,000 and \$39,408,000 as of June 30, 2024 and 2023, respectively. The largest portion of the District's net position reflects its investment in capital assets consisting of land, buildings and improvements, and furniture and equipment, less outstanding debt used to acquire or lease those assets. The District uses capital assets to provide services to students; consequently, these assets are not available for future spending.

The District's net position includes resources that are subject to external restrictions on how they may be used, which include scholarships donated for the benefit of students and reserves set aside for specific purposes governed by laws. These reserves include the retirement contribution reserve, restricted to fund contributions paid by the District to the New York State Teachers' Retirement System (TRS) and New York State and Local Employees' Retirement System (ERS); the capital reserve, which is dedicated for future renovations or equipment as approved by the District's voters; and an employee benefit accrued liability reserve, which must be used to pay future accumulated vacation and sick time. Other restricted resources include debt service, workers' compensation, unemployment insurance, liability, repair, tax certiorari, and insurance reserves.

Current and other assets decreased by \$705,000 (\$1,509,000 or 6.0% increase in 2023) primarily as a result of spending on the District's capital project, offset by positive operating results, causing a net decrease in cash and investments of \$764,000. Capital assets increased \$6,722,000 (\$1,302,000 or 3.0% increase in 2023) due to capital spending of \$9,322,000 in excess of depreciation, amortization, and disposals.

Long-term liabilities decreased by \$3,244,000 (\$786,000 or 3.0% increase in 2023) as a result of principal repayments of \$2,436,000 on bonds and leases outstanding as well as a decrease in the District's proportionate share of the TRS and ERS net pension liability of \$851,000. The increase in other liabilities of \$4,419,000 (\$8,348,000 or 391.7% increase in 2023) is due to a net increase of \$5,093,000 in bond anticipation notes (BANs), offset by a decrease in accounts payable of \$687,000 due to timing of capital project payments at year end.

Changes in deferred outflows and deferred inflows of resources include changes in pension activity at the State level which are required to be reflected on the District's financial statements. Deferred outflows of resources include contributions paid by the District to the State pension systems after the measurement date. Deferred outflows and deferred inflows of resources also reflect variances from actuarial assumptions, actual results of investment earnings compared to projected earnings, and changes of assumptions. Also included in deferred outflows and deferred inflows of resources are differences between expected and actual experience and changes of assumptions related to the District's total OPEB liability.

Condensed Statement of Activities		2024		2023		Change	
				\$		\$	%
Revenues							
Program revenues							
Charges for services	\$	336,000	\$	419,000	\$	(83,000)	(19.8%)
Operating and capital grants and contributions		2,593,000		2,955,000		(362,000)	(12.3%)
General revenues							
Property taxes and sales tax		9,600,000		9,485,000		115,000	1.2%
State aid		15,273,000		15,019,000		254,000	1.7%
Other		1,415,000		915,000		500,000	54.6%
Total revenues		29,217,000		28,793,000		424,000	1.5%
Expenses							
Instruction		18,876,000		17,426,000		1,450,000	8.3%
Support services							
General support		4,289,000		4,457,000		(168,000)	(3.8%)
Pupil transportation		1,768,000		1,712,000		56,000	3.3%
Food service		668,000		603,000		65,000	10.8%
Interest		663,000		361,000		302,000	83.7%
Total expenses		26,264,000		24,559,000		1,705,000	6.9%
Change in net position		2,953,000		4,234,000		(1,281,000)	(30.3%)
Net position – beginning		39,408,000		35,174,000		4,234,000	12.0%
Net position – ending	\$	42,361,000	\$	39,408,000	\$	2,953,000	7.5%

District revenues increased \$424,000 (2.8% or \$778,000 increase in 2023). The increase in other revenues of \$500,000 (increase of 166.8% or \$572,000 in 2023) is due to an additional \$512,000 in interest income in 2024 as the District was able to take advantage of higher interest rates. State aid increased \$254,000 (\$280,000 or 1.9% increase in 2023) primarily from increases in general aid of \$410,000, offset by decreases in lottery aid of \$110,000. The decrease of \$362,000 in operating and capital grants and contributions (\$428,000 or 12.7% decrease in 2023) was primarily due to a decrease in COVID-related Education Stabilization Fund grants of \$388,000, a decrease in reimbursement for the Smart School Bond Act of \$152,000, offset by increases in Federal disaster assistance grant from the U.S. Department of Homeland Security of \$75,000 and State reimbursements for food service of \$157,000.

Total expenses increased \$1,705,000 (\$2,048,000 or 9.1% increase in 2023). Payroll increased \$261,000 or 2.4% (\$13,000 or 0.1% increase in 2023) due to new hires and contractual salary increases exceeding the cost of retirements. ERS and TRS pension expense increased \$215,000 and OPEB expense increased \$82,000 due to changes in actuarial estimates. Other increases include depreciation and amortization expense, which increased \$160,000 due to capital assets additions from ongoing capital projects; interest expense, which increased \$302,000 due to BANs required to finance those capital projects; BOCES services, which increased \$133,000; and tuition for students attending private schools, which increased \$157,000.

Financial Analysis of the District's Funds

Total fund balances for the governmental funds decreased \$5,297,000 from \$16,320,000 to \$11,023,000 as follows:

- Total fund revenue increased \$252,000 or 0.9% (increase of \$711,000 or 2.5% in 2023) and total fund expenditures increased by \$6,346,000 or 22.4% (increase of \$3,017,000 or 11.9% in 2023). The overall revenue increase is due to increases in interest income and property taxes, offset by decreases in Federal Education Stabilization Fund and Smart Schools Bond Act revenue, as previously mentioned. The overall increase in expenditures is due to an increase in capital outlay by \$5,105,000 or 137.5% (\$2,942,000 or 382.4% increase in 2023) as the 2021 Capital Improvements Project continued during 2024.
- The general fund experienced an increase in fund balance of \$2,631,000, compared to an increase in fund balance of \$3,474,000 in 2023. This change was attributable to the State aid and interest income increases previously mentioned.

- The deficit fund balance of \$7,697,000 in the capital projects fund will be eliminated once the District issues bonds to finance its capital project.

General Fund Budgetary Highlights

The final revenue budget for 2024 was \$25,672,000, with actual revenues amounting to \$26,313,000, a favorable difference of \$641,000 or 2.5%. This difference is primarily attributable to more interest earnings than expected. There were no significant budget changes during the year.

Actual expenditures and carryover encumbrances were less than the final budget by \$2,736,000 or 11.8%. The difference is attributable to many factors and many unknown items when they budget is prepared. Significant positive variances between budgeted and actual expenditures occurred in central services, teaching, programs for children with disabilities, and employee benefits.

Capital Assets

	2024	2023
Land	\$ 139,000	\$ 139,000
Construction in progress	374,000	4,076,000
Buildings and improvements	73,627,000	61,388,000
Machinery and equipment	4,500,000	4,355,000
	<u>78,640,000</u>	<u>69,958,000</u>
Accumulated depreciation	(28,172,000)	(26,144,000)
	<u>50,468,000</u>	<u>43,814,000</u>
Right-to-use leased equipment, net	303,000	235,000
	<u>\$ 50,771,000</u>	<u>\$ 44,049,000</u>

The increase in capital assets in the current year is a result of current year additions of \$9,322,000 offset by depreciation expense, amortization expense, and disposals of \$2,600,000.

Debt

At June 30, 2024, the District had \$13,848,000 in bonds and leases outstanding, with \$2,491,000 due within one year (\$16,091,000 of bonds and leases outstanding at June 30, 2023). Outstanding compensated absences payable were \$5,258,000, with \$836,000 expected to be paid within one year (\$5,306,000 outstanding at June 30, 2023).

Additional information on the District's long-term liabilities can be found in the notes to the financial statements.

Current Financial Issues and Concerns

Federal revenue sources remain elevated due to additional pandemic-related funding but are expected to decrease in 2024-2025. The District continues to plan for years when these additional funds are no longer available. School districts in New York State also remain impacted by the political pressures imposed on elected officials in funding of education. Year to year changes in funding levels and State aid formulas complicate this process.

Contacting the District's Financial Management

This financial report is designed to provide District residents, taxpayers, parents, students, investors, and creditors with a general overview of the District's finances, and to show the District's accountability for the money it receives. For more detailed information, questions may be directed to Lori Prinz, School Business Administrator, Byron-Bergen Central School District, 6917 W. Bergen Road, Bergen, New York 14416-9747.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Statement of Net Position

June 30, 2024

(With comparative totals as of June 30, 2023)

	2024	2023
Assets		
Cash	\$ 5,361,191	\$ 6,142,169
Due from other governments	897,198	912,515
State and federal aid receivable	1,210,147	1,134,395
Investments	18,561,005	18,544,356
Inventory	33,305	34,028
Capital assets (Note 5)	79,589,727	70,714,979
Accumulated depreciation and amortization	(28,819,151)	(26,666,135)
Total assets	76,833,422	70,816,307
Deferred Outflows of Resources		
Defeasance loss	37,002	55,503
Deferred outflows of resources related to pensions	4,309,050	5,661,447
Deferred outflows of resources related to OPEB	1,273,732	1,543,926
Total deferred outflows of resources	5,619,784	7,260,876
Liabilities		
Accounts payable	546,064	1,232,995
Accrued liabilities	158,613	131,997
Due to retirement systems	1,014,513	1,007,781
Unearned revenue	86,448	106,023
Bond anticipation notes	13,092,802	8,000,000
Long-term liabilities		
Due within one year:		
Leases	131,460	145,843
Bonds	2,360,000	2,285,000
Compensated absences	836,000	832,000
Due beyond one year:		
Leases	166,763	110,531
Bonds and related premiums	11,563,703	14,051,880
Compensated absences	4,422,000	4,474,000
Net pension liability	1,532,664	2,383,463
Total OPEB liability	2,706,495	2,680,041
Total liabilities	38,617,525	37,441,554
Deferred Inflows of Resources		
Deferred inflows of resources related to pensions	881,199	568,384
Deferred inflows of resources related to OPEB	593,429	658,858
Total deferred inflows of resources	1,474,628	1,227,242
Net Position		
Net investment in capital assets	28,889,111	27,872,737
Restricted	15,802,131	12,040,749
Unrestricted (deficit)	(2,330,189)	(505,099)
Total net position	\$ 42,361,053	\$ 39,408,387

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Statement of Activities

For the year ended June 30, 2024

(With summarized comparative totals for June 30, 2023)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	2024	2023
Governmental activities						
General support	\$ 4,289,175	\$ 72,000	\$ -	\$ -	\$ (4,217,175)	\$ (4,384,982)
Instruction	18,875,978	176,320	1,787,781	179,306	(16,732,571)	(14,777,384)
Pupil transportation	1,768,280	-	-	-	(1,768,280)	(1,711,979)
Interest expense	662,673	-	-	-	(662,673)	(361,110)
School food service	667,922	87,459	626,059	-	45,596	51,591
	<u>\$ 26,264,028</u>	<u>\$ 335,779</u>	<u>\$ 2,413,840</u>	<u>\$ 179,306</u>	<u>(23,335,103)</u>	<u>(21,183,864)</u>
General revenues						
Real property and sales taxes					9,600,285	9,485,067
Miscellaneous					1,414,746	914,956
State aid					15,272,738	15,018,594
Total general revenues					<u>26,287,769</u>	<u>25,418,617</u>
Change in net position					2,952,666	4,234,753
Net position - beginning					39,408,387	35,173,634
Net position - ending					<u>\$ 42,361,053</u>	<u>\$ 39,408,387</u>

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2024

(With summarized comparative totals as of June 30, 2023)

	General	Capital Projects	Special Aid	Debt Service	Food Service	Miscellaneous Special Revenue	Total Governmental Funds	
							2024	2023
Assets								
Cash	\$ 2,940,914	\$ 711,148	\$ 84,998	\$ 996,687	\$ 618,722	\$ 8,722	\$ 5,361,191	\$ 6,142,169
Due from other governments	897,198	-	-	-	-	-	897,198	912,515
State and federal aid receivable	318,202	179,306	674,313	-	38,326	-	1,210,147	1,134,395
Due from other funds, net	659,037	-	-	35,416	50,274	-	744,727	1,221,456
Investments	13,032,361	4,770,989	-	-	-	757,655	18,561,005	18,544,356
Inventory	-	-	-	-	33,305	-	33,305	34,028
Total assets	\$ 17,847,712	\$ 5,661,443	\$ 759,311	\$ 1,032,103	\$ 740,627	\$ 766,377	\$ 26,807,573	\$ 27,988,919
Liabilities								
Accounts payable	\$ 452,185	\$ 50,460	\$ -	\$ -	\$ 43,419	\$ -	\$ 546,064	\$ 1,232,995
Accrued liabilities	107,986	-	-	-	12,827	-	120,813	100,597
Due to retirement systems	1,009,905	-	-	-	4,608	-	1,014,513	1,007,781
Due to other funds, net	-	35,416	709,311	-	-	-	744,727	1,221,456
Unearned revenue	36,448	-	50,000	-	-	-	86,448	106,023
Bond anticipation notes	-	13,092,802	-	-	-	-	13,092,802	8,000,000
Total liabilities	1,606,524	13,178,678	759,311	-	60,854	-	15,605,367	11,668,852
Deferred Inflows of Resources								
Unavailable revenue	-	179,306	-	-	-	-	179,306	-
Fund Balances								
Nonspendable	-	-	-	-	33,305	400,000	433,305	434,028
Restricted	14,003,651	-	-	1,032,103	-	366,377	15,402,131	12,002,393
Committed	519,584	-	-	-	-	-	519,584	494,264
Assigned	455,178	-	-	-	646,468	-	1,101,646	1,250,201
Unassigned (deficit)	1,262,775	(7,696,541)	-	-	-	-	(6,433,766)	2,139,181
Total fund balances (deficit)	16,241,188	(7,696,541)	-	1,032,103	679,773	766,377	11,022,900	16,370,067
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 17,847,712	\$ 5,661,443	\$ 759,311	\$ 1,032,103	\$ 740,627	\$ 766,377	\$ 26,807,573	\$ 27,988,919

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position**

June 30, 2024

Total fund balances - governmental funds \$ 11,022,900

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 50,770,576

Certain revenues not collected within ninety days after year end are not considered available until received in the governmental funds but are recognized when earned in the government-wide statements. 179,306

Defeasance losses associated with bond refundings are recognized as deferred outflows of resources in the government-wide statements. 37,002

The District's proportionate share of the net pension position as well as pension-related deferred outflows and deferred inflows of resources are recognized on the government-wide statements and include:

Deferred outflows of resources related to pensions	4,309,050	
Net pension liability	(1,532,664)	
Deferred inflows of resources related to pensions	(881,199)	1,895,187

The District's total OPEB liability as well as OPEB-related deferred outflows and deferred inflows of resources are recognized on the government-wide statements and include:

Deferred outflows of resources related to OPEB	1,273,732	
Total OPEB liability	(2,706,495)	
Deferred inflows of resources related to OPEB	(593,429)	(2,026,192)

Certain liabilities are not due and payable currently and therefore are not reported as liabilities of the governmental funds. These liabilities are:

Accrued interest	(37,800)	
Leases	(298,223)	
Bonds and related premiums	(13,923,703)	
Compensated absences	(5,258,000)	(19,517,726)

Net position - governmental activities \$ 42,361,053

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

**Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds**

For the year ended June 30, 2024
(With summarized comparative totals for June 30, 2023)

	General	Capital Projects	Special Aid	Debt Service	Food Service	Miscellaneous Special Revenue	Total Governmental Funds
							2024
Revenues							2023
Real property taxes	\$ 7,918,165	\$ -	\$ -	\$ -	\$ -	\$ -	7,918,165
Real property tax items	1,596,072	-	-	-	-	-	1,596,072
Nonproperty taxes	86,048	-	-	-	-	-	86,048
Charges for services	154,628	-	-	-	-	-	154,628
Use of money and property	799,512	255,675	-	43,698	-	38,573	1,137,458
Sale of property and compensation for loss	45,837	-	-	-	-	-	45,837
Miscellaneous	327,961	-	-	-	5,100	13,100	346,161
State sources	15,272,738	-	665,725	-	242,070	-	16,180,533
Federal sources	111,897	-	1,010,159	-	383,989	-	1,506,045
Sales	-	-	-	-	82,359	-	82,359
Total revenues	26,312,858	255,675	1,675,884	43,698	713,518	51,673	29,053,306
Expenditures							
General support	2,976,615	-	-	-	136,010	-	3,112,625
Instruction	11,542,759	-	1,382,612	-	-	13,018	12,938,389
Pupil transportation	1,664,586	-	16,569	-	-	-	1,681,155
Employee benefits	4,081,233	-	276,703	-	42,370	-	4,400,306
Debt service							
Principal	150,904	-	-	2,400,000	-	-	2,550,904
Interest	3,905	-	-	762,044	-	-	765,949
Cost of sales	-	-	-	-	391,973	-	391,973
Capital outlay	-	8,721,613	-	-	95,312	-	8,816,925
Total expenditures	20,420,002	8,721,613	1,675,884	3,162,044	665,665	13,018	34,688,226
Excess revenues (expenditures)	5,892,856	(8,465,938)	-	(3,118,346)	47,853	38,655	(5,604,920)
Other financing sources (uses)							
Lease proceeds	-	192,753	-	-	-	-	192,753
BANS redeemed from appropriations	-	115,000	-	-	-	-	115,000
Operating transfers, net	(3,262,044)	100,000	-	3,162,044	-	-	-
Total other financing sources (uses)	(3,262,044)	407,753	-	3,162,044	-	-	307,753
Net change in fund balances	2,630,812	(8,058,185)	-	43,698	47,853	38,655	(5,297,167)
Fund balances - beginning	13,610,376	361,644	-	988,405	631,920	727,722	16,320,067
Fund balances (deficit) - ending	\$ 16,241,188	\$ (7,696,541)	\$ -	\$ 1,032,103	\$ 679,773	\$ 766,377	\$ 11,022,900
							\$ 16,320,067

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

**Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures, and Changes in Fund Balances to the Statement of Activities**

For the year ended June 30, 2024

Total net change in fund balances - governmental funds	\$ (5,297,167)
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. In the statement of activities, the cost of the assets is allocated over estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlays exceed depreciation and amortization expense and disposals.

6,721,732

Pension expense is recognized when paid on the fund statement of revenues, expenditures, and changes in fund balances and actuarially determined on the statement of activities. These differences are:

2024 TRS and ERS contributions	1,052,716	
2024 ERS accrued contribution	105,449	
2023 ERS accrued contribution	(110,859)	
2024 TRS net pension expense	(1,379,447)	
2024 ERS net pension expense	<u>(482,272)</u>	(814,413)

OPEB expense is recognized when paid on the fund statement of revenues, expenditures, and changes in fund balances and actuarially determined on the statement of activities.

(231,219)

Leases are recorded as other financing sources in the governmental funds but increase long-term liabilities in the statement of net position.

(192,753)

Revenue is recorded to the extent received within 90 days of year end for the governmental funds, but on the statement of activities, revenue is recognized when earned.

179,306

Payments of long-term liabilities are reported as expenditures in governmental funds and as a reduction of debt in the statement of net position.

2,435,904

In the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds these expenditures are reported when paid.

The differences are:

Interest	(6,400)	
Amortization of bond premiums and defeasance loss	109,676	
Compensated absences	<u>48,000</u>	151,276

Change in net position - governmental activities	\$ 2,952,666
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BYRON-BERGEN CENTRAL SCHOOL DISTRICT

**Statement of Revenues, Expenditures, and Changes in
Fund Balance Budget (Non-GAAP) and Actual - General Fund**

For the year ended June 30, 2024

	Budgeted Amounts		Actual		Variance with
	Original	Final	(Budgetary Basis)	Encumbrances	Final Budget Over/(Under)
Revenues					
Local sources					
Real property taxes	\$ 7,840,000	\$ 7,840,000	\$ 7,918,165		\$ 78,165
Real property tax items	1,636,401	1,636,401	1,596,072		(40,329)
Nonproperty taxes	50,000	50,000	86,048		36,048
Charges for services	35,722	35,722	154,628		118,906
Use of money and property	182,000	182,000	799,512		617,512
Sale of property and compensation for loss	30,000	30,000	45,837		15,837
Miscellaneous	164,500	164,500	327,961		163,461
State sources	15,503,779	15,503,779	15,272,738		(231,041)
Federal sources	230,000	230,000	111,897		(118,103)
Total revenues	25,672,402	25,672,402	26,312,858		640,456
Expenditures					
General support					
Board of education	32,135	44,235	38,728	735	(4,772)
Central administration	253,932	256,042	218,289	2,037	(35,716)
Finance	388,366	338,589	303,118	-	(35,471)
Staff	143,612	145,917	136,714	-	(9,203)
Central services	2,120,126	2,329,895	1,848,174	176,071	(305,650)
Special items	460,542	457,542	431,592	-	(25,950)
Instruction					
Instruction, administration, and improvement	754,528	755,428	592,446	-	(162,982)
Teaching - regular school	6,668,215	6,543,552	6,085,690	11,106	(446,756)
Programs for children with handicapping conditions	3,093,868	2,989,300	2,385,155	204	(603,941)
Occupational education	762,875	779,650	742,200	-	(37,450)
Teaching - special schools	35,000	56,808	53,528	-	(3,280)
Instructional media	811,286	726,941	626,126	25	(100,790)
Pupil services	1,232,925	1,245,495	1,057,614	-	(187,881)
Pupil transportation	1,520,866	1,873,226	1,664,586	-	(208,640)
Employee benefits	4,838,335	4,648,659	4,081,233	-	(567,426)
Debt service					
Principal	-	150,904	150,904	-	-
Interest	-	3,905	3,905	-	-
Total expenditures	23,116,611	23,346,088	20,420,002	190,178	(2,735,908)
Excess revenues (expenditures)	2,555,791	2,326,314	5,892,856	(190,178)	3,376,364
Other financing sources (uses)					
Operating transfers out	(3,208,100)	(3,262,044)	(3,262,044)		-
Appropriated fund balance, reserves, and carryover encumbrances	652,309	935,730	-		(935,730)
Total other financing sources (uses)	(2,555,791)	(2,326,314)	(3,262,044)		(935,730)
Excess revenues (expenditures) and other financing sources (uses)	\$ -	\$ -	\$ 2,630,812	\$ (190,178)	\$ 2,440,634

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Statement of Fiduciary Net Position - Custodial Fund

June 30, 2024

Assets

Cash	\$ 126,696
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Net Position

Extraclassroom activity balances	\$ 126,696
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BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Statement of Changes in Fiduciary Net Position - Custodial Fund

For the year ended June 30, 2024

Additions

Student activity receipts	\$ 120,380
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Deductions

Student activity disbursements	100,555
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Change in net position	19,825
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Net position - beginning	106,871
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Net position - ending	\$ 126,696
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BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Notes to Financial Statements

1. Summary of Significant Accounting Policies

Reporting Entity

Byron-Bergen Central School District (the District) is governed by Education and other laws of the State of New York (the State). The District's Board of Education has responsibility and control over all activities related to public school education within the District. The District's Superintendent is the chief executive officer and the President of the Board serves as the chief fiscal officer. The Board members are elected by the public and have decision-making authority, the power to designate management, the ability to influence operations, and the primary accountability for fiscal matters.

The District provides education and support services such as administration, transportation, and plant maintenance. The District receives funding from local, state, and federal sources and must comply with requirements of these funding sources. However, the District is not included in any other governmental reporting entity as defined by accounting principles generally accepted in the United States of America (GAAP), nor does it contain any component units.

The financial statements of the District have been prepared in conformity with 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.

Joint Venture

The District is one of 22 participating school districts in the Genesee Valley Board of Cooperative Educational Services (BOCES). Formed under §1950 of Education Law, a BOCES is a voluntary cooperative association of school districts in a geographic area that shares planning, services, and programs, and also provides educational and support activities. There is no authority or process by which the District can terminate its status as a component of BOCES.

The component school district boards elect the members of the BOCES governing body. There are no equity interests and no single participant controls the financial or operating policies. BOCES may also contract with other municipalities on a cooperative basis under State General Municipal Law.

A BOCES' budget is comprised of separate spending plans for administrative, program, and capital costs. Each component school district shares in administrative and capital costs determined by its enrollment. Participating districts are charged a service fee for programs in which students participate, and for other shared contracted administrative services. Participating districts may issue debt on behalf of BOCES; there is currently no such debt issued by the District.

During the year ended June 30, 2024, the District was billed \$3,533,000 for BOCES administrative and program costs and recognized revenue of \$264,000 as a refund from prior year expenditures paid to BOCES and \$72,000 in short-term classroom rental income. Audited financial statements are available from BOCES' administrative offices.

Risk Management

The District participates in the Genesee Area Healthcare Plan and the Genesee County Self-Insurance Workers' Compensation Plan, which are public entity risk pools. These plans are designed to provide health insurance and workers' compensation coverage for participating entities. These activities are further discussed in Note 10.

Basis of Presentation

Government-Wide Statements: The statement of net position and the statement of activities display financial activities of the overall District, except for fiduciary activities. Eliminations have been made to minimize double counting of internal activities. These statements are required to distinguish between *governmental* and *business-type* activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The District does not maintain any business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities:

- Direct expenses are those that are specifically associated with a program or are clearly identifiable to a particular function. Indirect expenses relate to the administration and support of the District's programs, including personnel, overall administration, and finance. Employee benefits are allocated to functional expenses as a percentage of related payroll expense.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational requirements of a particular program, and (c) capital grants and contributions limited to the purchase or construction of specific capital assets, if any. Revenues that are not classified as program revenues, including all taxes and state aid, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds. Separate statements for each fund category – *governmental* and *fiduciary* – are presented. The emphasis of the fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following major funds:

- **General fund.** This is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.
- **Capital projects fund.** This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District also elected to display the following as major funds:

- **Special aid fund.** This fund is used to account for the proceeds of specific revenue sources – other than expendable trusts or major capital projects – such as federal, state, and local grants and awards that are restricted or committed to expenditure for specific purposes. Either governments or other third parties providing the grant funds impose these restrictions.
- **Debt service fund.** This fund is used to account for resources that are restricted, committed, or assigned to expenditure for principal and interest.
- **Food service fund.** This fund is a special revenue fund whose specific revenue sources, including free and reduced meal subsidies received from state and federal programs, are assigned to the operation of the District's breakfast and lunch programs.
- **Miscellaneous special revenue fund.** This fund is used to account for resources that are restricted to student scholarships. Donations are made by third parties and District personnel manage the funds and assist with determination of scholarship recipients.

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report fiduciary activities, which may include pension and other postemployment benefit trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The District maintains a custodial fund for its student activity accounts.

The financial statements include certain prior year summarized comparative information in total but not by separate governmental activities and major funds. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Basis of Accounting and Measurement Focus

The government-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 flows take place. Nonexchange transactions, in which the District receives value directly without giving equal value in exchange, include property taxes, grants, and donations. Revenue from property taxes is recognized in the fiscal year for which taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds 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 they are collected within ninety days after year end. 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. Capital asset purchases are reported as expenditures in governmental funds. Proceeds of long-term liabilities are reported as other financing sources.

Under the terms of grant agreements, revenues are recognized to the extent of program expenditures. Amounts received in advance of the expenditures are considered unearned and reported as revenue when the expense is incurred.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Property Taxes

The District levies real property taxes no later than September 1. For the year ended June 30, 2024, the tax lien was issued on July 31, 2023 for collection from September 1, 2023 through October 30, 2023. Thereafter, uncollected amounts became the responsibility of Monroe, Orleans, and Genesee Counties. Such amounts were submitted to the District by April 1st of the following year as required by law.

The District is subject to tax abatements granted by the Genesee County Industrial Development Agency (GCIDA), a public benefit corporation created by an act of the New York State Legislature to promote and assist private sector industrial and business development. Through GCIDA, companies promise to expand or maintain facilities or employment within the communities served by the District, to establish a new business, or to relocate an existing business to the communities. Economic development agreements entered into by GCIDA can include the abatement of county, town, and school district taxes, in addition to other assistance. In the case of the District, these abatements have resulted in reductions of property taxes, which the District administers as temporary reductions in the assessed value of the properties involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100%. For the year ended June 30, 2024, the District's taxes were abated \$71,000 under these agreements.

Budget Process, Amendments, and Encumbrances

District administration prepares a proposed budget for the general fund requiring approval by the Board. A public hearing is held upon completion and filing of the tentative budget. Subsequently, the budget is adopted by the Board. The proposed budget is then presented to voters of the District. The budget for the fiscal year beginning July 1, 2023 was approved by a majority of the voters in a general election held on May 16, 2023.

Annual appropriations are adopted and employed for control of the general fund. These budgets are adopted on a GAAP basis under the modified accrual basis of accounting. Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations authorized for the current year may be increased by the planned use of specific restricted, committed, and assigned fund balances and subsequent budget amendments approved by the Board as a result of new revenue sources not included in the original budget.

Major capital expenditures are subject to individual project budgets based on the cost of the project and external financing rather than annual appropriations. For the capital projects fund, these budgets do not lapse at year end and are carried over to the completion of the project.

Encumbrance accounting is used to assure budgetary control over commitments related to unperformed (executory) contracts for goods or services outstanding at the end of each year. Encumbrances are budgetary expenditures in the year committed and again in the subsequent period when the expenditure is paid. All budget appropriations that are unencumbered lapse at the end of the fiscal year. Encumbrances outstanding at year end are presented for GAAP-related purposes as committed or assigned fund balances and do not constitute expenditures or liabilities. At July 1, encumbrances carried forward from the prior year are reestablished through budget appropriations.

Cash and Investments

Cash and investment management is governed by State laws and as established in the District's written policies. Cash must be deposited in FDIC-insured commercial banks or trust companies located within the State. The District's policies permit the Treasurer to use demand and time accounts, certificates of deposit, obligations of the United States Treasury and its Agencies, and obligations of the State or its localities, including those held under repurchase agreements or in external investment pools.

Custodial credit risk is the risk that in the event of a bank failure the District's deposits may not be returned to it. Collateral is required for demand and time deposits and certificates of deposit not covered by Federal Deposit 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 school districts. At June 30, 2024, the District's bank deposits were fully collateralized by FDIC coverage and securities held by the pledging institution's agent or an undivided security interest in pooled assets in the District's name.

Inventory

Inventory consists of food and similar goods related to food service operations and is recorded at the lower of first-in, first-out cost or net realizable value. Donated commodities are stated at values which approximate market.

Capital Assets

Capital assets are reported at actual or estimated historical cost based on appraisals. Financed right-to-use lease assets are recorded at the present value of the initial lease liability. Contributed assets are recorded at fair value at the time received. Depreciation and amortization are provided in the government-wide statements over estimated useful lives using the straight-line method. Maintenance and repairs are expensed as incurred; significant improvements are capitalized.

Capitalization thresholds for determining which assets are added to capital accounts and the estimated useful lives of capital assets are:

	Capitalization Policy	Estimated Useful Life in Years
Buildings and improvements	\$ 50,000	15-50
Machinery and equipment	\$ 5,000	5-25

Bond Defeasances

In the government-wide financial statements, gains or losses on bond refundings represent the difference between the price required to repay previously issued debt and the net carrying amount of the retired debt, and are recorded as either a deferred outflow or deferred inflow of resources. In subsequent years, these amounts are amortized on a straight-line basis as a component of interest expense over the shorter of the life of the old or new debt.

Deferred Inflows of Resources

In the governmental funds, certain Smart Schools Bond Act payments not received within ninety days of year end are considered unavailable and recognized as deferred inflows of resources.

Bond Premiums

Premiums received upon the issuance of debt are included as other financing sources in the governmental funds statements when issued. In the government-wide statements, premiums are recognized with the related debt issue and amortized on a straight-line basis as a component of interest expense over the life of the related obligation.

Pensions

The District participates in the New York State Teachers' Retirement System (TRS) and the New York State and Local Employees' Retirement System (ERS) (the Systems) as mandated by State law. The Systems recognize benefit payments when due and payable in accordance with benefit terms; investment assets are reported at fair value. On the government-wide statements, the District recognizes its proportionate share of net pension position, deferred outflows and deferred inflows of resources, pension expense (revenue), and information about and changes in the fiduciary net position on the same basis as reported by the respective defined benefit pension plans.

Other Postemployment Benefits (OPEB)

On the government-wide statements, the total OPEB liability, deferred outflows and deferred inflows of resources, and OPEB expense for the District's defined benefit healthcare plan (Note 9) have been measured on the same basis as reported by the plan. Benefit payments are due and payable in accordance with benefit terms.

Compensated Absences

The liability for compensated absences reported in the government-wide financial statements consists of unpaid accumulated sick and vacation time. The liability has been calculated using the vesting method, in which leave amounts for both employees currently eligible to receive payments and those expected to become eligible to receive such payments are included. Sick pay is accrued on the basis of negotiated contracts with administrative and employee groups which provide for the payment of accumulated sick time at retirement or the option of converting this vested amount to provide for the payment of health insurance until exhausted.

The government-wide financial statements reflect the entire liability, while in the governmental funds financial statements, only the amount of matured liabilities is accrued based on expendable available financial resources.

Equity Classifications

Government-Wide Statements

The District is required to classify net position into three categories:

- *Net investment in capital assets* – consists of capital assets, net of accumulated depreciation and amortization, reduced by outstanding balances of any related debt obligations that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted* – consists of restricted assets reduced by related liabilities and deferred inflows of resources. Restrictions are imposed by external organizations such as federal or state laws or required by the terms of the District's bonds.
- *Unrestricted* – the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position and therefore are available for general use by the District.

Governmental Fund Statements

The District considers unrestricted resources to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, unless the use of the restricted amount was appropriated in the current year's budget. Within unrestricted fund balance, the District considers committed, assigned, then unassigned resources to have been spent when an expenditure is incurred for which amounts in any of those fund balance classifications could be used.

Fund balance is categorized as follows:

Nonspendable:	
Inventory	\$ 33,305
Scholarships - principal portion	400,000
Restricted:	
Debt service	1,032,103
Liability	751,971
Unemployment insurance	265,656
Capital	4,309,917
Employee benefit accrued liability	2,409,308
Tax certiorari	25,000
Insurance	846,167
Retirement contribution	3,847,749
Workers' compensation	547,883
Repair	1,000,000
Scholarships	366,377
Committed:	
Employee benefits	519,584
Assigned:	
Designated for subsequent year	265,000
Encumbrances	190,178
Food service	646,468
Unassigned	(6,433,766)
	<u>\$ 11,022,900</u>

Nonspendable fund balances represent resources that cannot be spent as they are not expected to be converted to cash.

Restricted fund balances generally result from reserves created by the State of New York Legislature and included in General Municipal Law, State Education Law, or Real Property Tax Law as authorized for use by the Board of Education. Certain reserves may require voter approval for their establishment and/or use. Earnings on invested resources are required to be added to the various reserves.

Fund balance restrictions include scholarships donated to the District by third parties for the benefit of students and the following reserves:

- *Debt service* – is used to account for proceeds from the sale of property that was financed by obligations still outstanding, interest and earnings on outstanding obligations (including bond and BAN premiums), and remaining bond proceeds not needed for their original purpose as required under §165 of Finance Law. This reserve must be used to pay the debt service obligations for which the original money was generated.
- *Liability* – is used to pay for liability claims incurred. Annual funding of this reserve may not exceed 3% of the budget.
- *Unemployment insurance* – is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants as the District has elected to use the benefit reimbursement method.
- *Capital* – is used to accumulate funds to finance all or a portion of future capital projects for which bonds may be issued. Voter authorization is required for both the establishment of the reserve and payments from the reserve. In 2019 and 2023, voters approved the establishment of three reserves, with funding not to exceed \$1,000,000, \$2,000,000, and \$4,000,000 plus interest, respectively, over a 10-year period. The 2019 reserve has been fully funded. To date, the two 2023 reserves have been funded \$3,100,000. Amounts remaining and available for use in the general fund at June 30, 2023 total \$4,309,917.
- *Employee benefit accrued liability* – is used to account for the payment of accumulated vacation and sick time due upon termination of an employee's services. It is 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.
- *Tax certiorari* – is used to pay for judgments and claims in tax certiorari proceedings in accordance with Real Property Tax Law. Current year refunds should be paid through the budget. It is established by a majority vote of the Board and is funded by budgetary appropriations and other legally appropriate sources.
- *Insurance* – is used to pay liability, casualty, and other types of losses except losses incurred for which insurance may be purchased. The amount is funded through budgetary appropriations which may not exceed 5% of the budget.

- *Retirement contribution* – is used to finance retirement contributions payable to TRS and ERS. For TRS, funding is limited to 2% annually of eligible salaries with a maximum reserve of 10% of eligible salaries. At June 30, 2024, the retirement contribution reserve includes \$833,839 for TRS and \$3,013,910 for ERS.
- *Workers' compensation* – is 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 program.
- *Repair* – is used to accumulate funds to finance costs of major repairs to capital improvements or equipment, and requires a public hearing for its use.

Committed fund balances are authorized by the Board of Education as recommended by the District's management prior to the end of the fiscal year, although funding of the commitment may be established subsequent to year end.

Assigned fund balances include the planned use of existing fund balance to offset the subsequent year's tax levy. Additionally, the Board of Education has given the District's management the authority to assign fund balances for specific purposes that are neither restricted nor committed.

Interfund Balances

The operations of the District include transactions between funds including resources for cash flow purposes. These interfund receivables and payables are repaid within one year. Permanent transfers of funds provide financing or other services.

In the government-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, with the exception of those due from or to fiduciary funds.

Interfund receivables and payables are netted on the accompanying governmental funds balance sheet as the right of legal offset exists. It is the District's practice to settle these amounts at the net balances due between funds.

2. Stewardship and Compliance

The capital projects fund balance reflects a deficit of \$7,696,541 as of June 30, 2024, which will be funded when bond anticipation notes are converted to permanent financing.

The District's unassigned fund balance in the general fund exceeds 4% of the 2025 budget, which is a limitation imposed by New York State Real Property Tax Law §1318.

3. Investments

At June 30, 2024, the District's investments were held in an external investment pool comprised of U.S. Treasury Securities, repurchase agreements, and deposits held by custodian banks. Investments are recognized at fair value using quoted prices for similar assets and liabilities in active markets. The external investment pool issues its own financial statements which are included in its annual report available at www.newyorkclass.org.

Credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's external investment pool is rated AAAM by S&P Global Ratings.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In order to limit its exposure, the District's external investment pool limits the maturity date of its investments. The dollar weighted average days to maturity (WAM) at June 30, 2024 is 38 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life of the pool is 72 days.

4. Interfund Transactions - Fund Financial Statements

Fund	Receivable	Payable	Transfers	
			In	Out
General	\$ 709,311	\$ 50,274	\$ -	\$ 3,262,044
Capital projects	-	35,416	100,000	-
Special aid	-	709,311	-	-
Debt service	35,416	-	3,162,044	-
Food service	50,274	-	-	-
	<u>\$ 795,001</u>	<u>\$ 795,001</u>	<u>\$ 3,262,044</u>	<u>\$ 3,262,044</u>

The general fund provides cash flow to the various other funds; these amounts will be repaid when funds are received from the State after final expenditure reports have been submitted and approved or when permanent financing is obtained. The general fund made permanent transfers to the capital projects fund for a capital project and to the debt service fund for principal and interest payments.

5. Capital Assets

	July 1, 2023	Increases	Retirements/ Reclassifications	June 30, 2024
Non-depreciable and non-amortizable capital assets:				
Land	\$ 139,383	\$ -	\$ -	\$ 139,383
Construction in progress	4,075,902	233,711	(3,936,108)	373,505
Total non-depreciable and non-amortizable assets	<u>4,215,285</u>	<u>233,711</u>	<u>(3,936,108)</u>	<u>512,888</u>
Depreciable capital assets:				
Buildings and improvements	61,388,123	8,302,646	3,936,108	73,626,877
Machinery and equipment	4,354,882	592,524	(446,886)	4,500,520
Total depreciable assets	<u>65,743,005</u>	<u>8,895,170</u>	<u>3,489,222</u>	<u>78,127,397</u>
Accumulated depreciation:				
Buildings and improvements	(23,425,189)	(2,083,744)	-	(25,508,933)
Machinery and equipment	(2,719,156)	(375,020)	430,968	(2,663,208)
Total accumulated depreciation	<u>(26,144,345)</u>	<u>(2,458,764)</u>	<u>430,968</u>	<u>(28,172,141)</u>
Total depreciable assets, net	<u>39,598,660</u>	<u>6,436,406</u>	<u>3,920,190</u>	<u>49,955,256</u>
Right-to-use lease assets:				
Equipment	756,689	192,753	-	949,442
Accumulated amortization	(521,790)	(125,220)	-	(647,010)
Total right-to-use assets, net	<u>234,899</u>	<u>67,533</u>	<u>-</u>	<u>302,432</u>
	<u>\$ 44,048,844</u>	<u>\$ 6,737,650</u>	<u>\$ (15,918)</u>	<u>\$ 50,770,576</u>

Depreciation and amortization expense have been allocated to the following functions: general support \$268,084, instruction \$2,089,561, pupil transportation \$197,057, and food service \$29,282.

At June 30, 2024, net investment in capital assets consists of the following:

Capital assets, net of accumulated depreciation and amortization	\$ 50,770,576
Defeasance loss	37,002
Lease liability	(298,223)
BANs, bonds, and related premiums, net of unspent proceeds	(21,620,244)
	<u>\$ 28,889,111</u>

6. Short-Term Debt

Aggregate bond anticipation notes (BANs) outstanding at June 30, 2024 amounted to \$13,092,802 (\$8,000,000 as of June 30, 2023) and carried interest at 4.10% (4.75% as of June 30, 2023). In 2024, BANs of \$5,207,802 were issued, \$7,885,000 were rolled over from previous BANs, and \$115,000 were redeemed from appropriations.

7. Long-Term Liabilities

	July 1, 2023	Increases	Decreases	June 30, 2024	Amount Due in One Year
Leases	\$ 256,374	\$ 192,753	\$ 150,904	\$ 298,223	\$ 131,460
Bonds	15,835,000	-	2,285,000	13,550,000	2,360,000
Bond premiums	501,880	-	128,177	373,703	-
Compensated absences	5,306,000	-	48,000	5,258,000	836,000
	<u>\$ 21,899,254</u>	<u>\$ 192,753</u>	<u>\$ 2,612,081</u>	<u>\$ 19,479,926</u>	<u>\$ 3,327,460</u>

Existing Obligations

Description	Maturity	Rate	Balance
Equipment lease – 2020	October 2024	1.78%	\$ 4,464
Equipment lease – 2021	October 2025	0.93%	12,825
Equipment lease – 2022	November 2024	0.34%	16,065
Equipment lease – 2022	November 2026	0.34%	27,473
Equipment lease – 2023	March 2026	3.00%	49,705
Equipment lease – 2024	May 2027	3.00%	187,691
Serial bonds – 2020	June 2035	2%	11,585,000
Refunding bonds – 2020	June 2026	1%-4%	1,965,000
			<u>\$ 13,848,223</u>

Debt Service Requirements

Years ending June 30,	Bonds		Leases	
	Principal	Interest	Principal	Interest
2025	\$ 2,360,000	\$ 310,300	\$ 131,460	\$ 6,107
2026	1,520,000	234,900	100,751	3,690
2027	985,000	193,400	66,012	1,179
2028	1,005,000	173,700	-	-
2029	1,035,000	153,600	-	-
2030-2034	5,580,000	446,200	-	-
2035	1,065,000	21,300	-	-
	<u>\$ 13,550,000</u>	<u>\$ 1,533,400</u>	<u>\$ 298,223</u>	<u>\$ 10,976</u>

8. Pension Plans

Plan Descriptions

The District participates in the following cost-sharing, multiple employer, public employee retirement systems:

- TRS is administered by the New York State Teachers' Retirement Board and provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained from the New York State Teachers' Retirement System at www.nystrs.org.
- ERS provides retirement benefits as well as death and disability benefits. New York State Retirement and Social Security Law governs obligations of employers and employees to contribute and provide benefits to employees. ERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained from the New York State and Local Retirement System at www.osc.state.ny.us/retire.

Benefits: The Systems provide retirement, disability, and death benefits for eligible members, including automatic cost of living adjustments. In general, retirement benefits are determined based on an employee's individual circumstances using a pension factor, an age factor, and final average salary. The benefits vary depending on the individual's employment tier. Pension factors are determined based on tier and an employee's years of service, among other factors.

Contribution Requirements: No employee contribution is required for those hired prior to July 1976. The Systems require employee contributions of 3% of salary for the first 10 years of service for those employees who joined the Systems from July 1976 through December 2009. Participants hired on or after January 1, 2010 through March 31, 2012 are required to contribute 3.5% (TRS) or 3% (ERS) of compensation throughout their active membership in the Systems. Participants hired on or after April 1, 2012 are required to contribute a percentage ranging from 3% to 6% each year, based on their level of compensation. Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually for TRS by the New York State Teachers' Retirement Board. This rate was 9.76% for 2024. For ERS, the Comptroller annually certifies the rates used, expressed as a percentage of the wages of participants, to compute the contributions required to be made by the District to the pension accumulation fund. For 2024, these rates ranged from 9.6% - 19.9%.

The amount outstanding and payable to TRS for the year ended June 30, 2024 was \$782,642. A liability to ERS of \$105,449 is accrued based on the District's legally required contribution for employee services rendered from April 1 through June 30, 2024.

Net Pension Position, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources

At June 30, 2024, the District reported a liability of \$484,350 for its proportionate share of the TRS net pension position and a liability of \$1,048,314 for its proportionate share of the ERS net pension position.

The TRS total pension liability at the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022, with update procedures applied to roll forward the total pension liability to June 30, 2023. The District's proportion of the net pension position was based on the ratio of its actuarially determined employer contribution to TRS's total actuarially determined employer contributions for the fiscal year ended on the measurement date. At June 30, 2023, the District's proportion was 0.042354%, a decrease of 0.00204 from its proportion measured as of June 30, 2022.

The ERS total pension liability at the March 31, 2024 measurement date was determined by an actuarial valuation as of April 1, 2023, with update procedures applied to roll forward the total pension liability to March 31, 2024. The District's proportion of the net pension position was based on the ratio of its actuarially determined employer contribution to ERS's total actuarially determined employer contributions for the fiscal year ended on the measurement date. At March 31, 2024, the District's proportion was 0.0071197%, a decrease of 0.0000226 from its proportion measured as of March 31, 2023.

For the year ended June 30, 2024, the District recognized net pension expense of \$1,861,719 on the government-wide statements (TRS expense of \$1,379,447 and ERS expense of \$482,272). At June 30, 2024, the District reported deferred outflows and deferred inflows of resources as follows:

	TRS		ERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,174,421	\$ (2,902)	\$ 337,661	\$ (28,585)
Changes of assumptions	1,042,792	(227,271)	396,344	-
Net difference between projected and actual earnings on pension plan investments	247,590	-	-	(512,096)
Changes in proportion and differences between contributions and proportionate share of contributions	176,723	(98,782)	45,428	(11,563)
District contributions subsequent to the measurement date	782,642	-	105,449	-
	<u>\$ 3,424,168</u>	<u>\$ (328,955)</u>	<u>\$ 884,882</u>	<u>\$ (552,244)</u>

District contributions subsequent to the measurement date will be recognized as an addition to (a reduction of) the net pension asset (liability) in the subsequent year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years ending June 30,	TRS	ERS
2025	\$ 220,278	\$ (174,801)
2026	(229,660)	211,348
2027	1,963,801	305,790
2028	154,112	(115,148)
2029	119,967	-
Thereafter	84,073	-
	<u>\$ 2,312,571</u>	<u>\$ 227,189</u>

Actuarial Assumptions

For TRS, the actuarial assumptions used in the June 30, 2022 valuation, with update procedures used to roll forward the total pension liability to June 30, 2023, were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2020. These assumptions are:

Inflation – 2.4%

Salary increases – Based on TRS member experience, dependent on service, ranging from 1.95%-5.18%

Projected Cost of Living Adjustments (COLA) – 1.3% compounded annually

Investment rate of return – 6.95% compounded annually, net of investment expense, including inflation

Mortality – Based on TRS member experience, with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2021, applied on a generational basis

Discount rate – 6.95%

The long-term expected rate of return on TRS pension plan investments was determined in accordance with Actuarial Standard of Practice No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

For ERS, the actuarial assumptions used in the April 1, 2023 valuation, with update procedures used to roll forward the total pension liability to March 31, 2024, were based on the results of an actuarial experience study for the period April 1, 2015 to March 31, 2020. These assumptions are:

Inflation – 2.9%

Salary increases – 4.4%

COLA – 1.5% annually

Investment rate of return – 5.9% compounded annually, net of investment expense, including inflation

Mortality – Society of Actuaries' Scale MP-2021

Discount rate – 5.9%

The long-term expected rate of return on ERS pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses 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.

Investment Asset Allocation

Best estimates of arithmetic real rates of return (net of the long-term inflation assumption) for each major asset class and the Systems' target asset allocations as of the applicable valuation dates are summarized as follows:

Asset Class	TRS		ERS	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	33%	6.8%	32%	4.0%
Global and international equities	19%	7.2%-7.6%	15%	6.7%
Private equities	9%	10.1%	10%	7.3%
Real estate equities	11%	6.3%	9%	4.6%
Domestic fixed income securities	16%	2.2%	23%	1.5%
Global fixed income securities	2%	1.6%	-	-
Bonds and mortgages	6%	3.2%	-	-
Short-term	1%	0.3%	1%	0.3%
Other	3%	4.4%-6.0%	10%	5.3%-5.8%
	<u>100%</u>		<u>100%</u>	

Discount Rate

The discount rate projection of cash flows assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those 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.

The following presents the District's proportionate share of its net pension position calculated using the discount rate of 6.95% (TRS) and 5.9% (ERS) and the impact of using a discount rate that is 1% higher or lower than the current rate.

	At Current		
	1.0% Decrease	Discount Rate	1.0% Increase
District's proportionate share of the TRS net pension asset (liability)	\$ (7,376,902)	\$ (484,350)	\$ 5,312,583
District's proportionate share of the ERS net pension asset (liability)	\$ (3,296,005)	\$ (1,048,314)	\$ 828,975

9. OPEB

Plan Description

The District maintains a single-employer defined benefit healthcare plan (the Plan) providing for continuation of medical insurance benefits for District employees and their spouses based on various bargaining unit agreements and individual contracts. Eligibility for benefits is based on covered employees who retire from the District and have met vesting requirements. The Plan provides an implicit rate subsidy for retirees that choose to remain on the District's healthcare plans at their own expense subsequent to retirement. The Plan has no assets, does not issue financial statements, and is not a trust.

At July 1, 2022, employees covered by the Plan include:

Active employees	111
Inactive employees or beneficiaries currently receiving benefits	27
Inactive employees entitled to but not yet receiving benefits	-
	<u>138</u>

Total OPEB Liability

The District's total OPEB liability of \$2,706,495 was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2022, with update procedures to roll forward the total OPEB liability to June 30, 2024.

The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Healthcare cost trend rates – based on the Society of Actuaries' Getzen Trend Model, initially 5.8% to an ultimate rate of 3.8% after 2073

Salary increases – 2.4%

Mortality – Pub-2010 Mortality Table with generational projection of future improvements with Scale MP-2021

Discount rate – 3.93% based on the Bond Buyer General Obligation 20-Bond Municipal Index as of the measurement date

Inflation rate – 2.4%

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2023	\$ (2,680,041)
Changes for the year:	
Service cost	(135,350)
Interest	(100,103)
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other inputs	61,963
Benefit payments	147,036
Net changes	(26,454)
Balance at June 30, 2024	<u>\$ (2,706,495)</u>

The following presents the sensitivity of the District's total OPEB liability to changes in the discount rate, including what the District's total OPEB liability would be if it were calculated using a discount rate that is 1% higher or lower than the current discount rate:

	1.0% Decrease (2.93%)	Discount Rate (3.93%)	1.0% Increase (4.93%)
Total OPEB liability	<u>\$ (2,933,639)</u>	<u>\$ (2,706,495)</u>	<u>\$ (2,495,748)</u>

The following presents the sensitivity of the District's total OPEB liability to changes in the healthcare cost trend rates, including what the District's total OPEB liability would be if it were calculated using trend rates that are 1% higher or lower than the current healthcare cost trend rates:

	Healthcare Cost		
	1.0% Decrease (4.8% to 2.8%)	Trend Rate (5.8% to 3.8%)	1.0% Increase (6.8% to 4.8%)
Total OPEB liability	\$ (2,370,228)	\$ (2,706,495)	\$ (3,106,168)

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources

For the year ended June 30, 2024, the District recognized OPEB expense of \$378,255. At June 30, 2024, the District reported deferred outflows 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	\$ 574,166	\$ (499,583)
Changes of assumptions or other inputs	699,566	(93,846)
	<u>\$ 1,273,732</u>	<u>\$ (593,429)</u>

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

Years ending June 30,	
2025	\$ 142,802
2026	142,802
2027	124,643
2028	55,564
2029	25,196
Thereafter	189,296
	<u>\$ 680,303</u>

10. Risk Management

General Liability

The District purchases commercial insurance for various risks of loss due to torts, theft, damage, errors and omissions, and natural disasters. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Health Insurance

The District participates in the Genesee Area Healthcare Plan (the Plan). The Plan has been established to administer a health insurance program to lower the costs of such coverage to the 24 participating members as of June 30, 2023 (the most recent information available).

The District has transferred all risk to the Plan. Plan members pay monthly premium equivalents based upon a pro-rata share of expenditures. All funds received are pooled and administered as a common fund. Refunds are not made nor additional assessments charged other than the annual premium equivalents. If the Plan's assets were to be exhausted, members would be equally responsible for remaining liabilities.

The Plan has established its own financial report for the year ended June 30, 2023, which can be obtained from Genesee Valley BOCES, 80 Munson Street, LeRoy New York 14482.

Workers' Compensation

The District participates in the Genesee County Self-Insurance Workers' Compensation Plan (the Plan) sponsored by Genesee County. The Plan administers a workers' compensation insurance fund pursuant to Article 5 of the Workers' Compensation Law to finance the liability and risk related to workers' compensation claims and to lower the costs of coverage to the participating members. The Plan includes 47 members as of December 31, 2023 (the most recent information available).

The District has transferred partial risk to the Plan. Plan members pay monthly premium equivalents based upon a pro-rata share of expenditures. All funds received are pooled and administered as a common fund. Plan members could be subjected, however, to pro-rata supplemental assessments in the event that the Plan's assets are not adequate to meet claims. To date, these supplemental assessments have not been required.

The Plan has published its own financial report for the year ended December 31, 2023 which can be obtained from Genesee County Self-Insurance Workers' Compensation Plan, 15 Main Street, Batavia, New York 14020.

11. Commitments and Contingencies

Grants

The District receives financial assistance from federal and state agencies in the form of grants and calculated aid as determined by the State. The expenditure of grant funds generally requires compliance with the terms and conditions specified in the agreements and is subject to audit by the grantor agencies. State aid payments are based upon estimated expenditures and pupil statistics, are complex, and subject to adjustment. Any disallowed claims resulting from such audits could become a liability of the District. Based on prior experience, management expects such amounts to be immaterial.

Commitments

The District's taxpayers have approved a capital improvement project that remains in progress at year end and is expected to cost \$17,108,000. As of June 30, 2024, \$12,148,000 has been expended on the project and numerous open contracts are in place.

Litigation

The District is subject to claims and lawsuits that arise in the ordinary course of business. In the opinion of management, these claims and lawsuits will not have a material adverse effect upon the financial position of the District.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Schedule of the District's Proportionate Share of the Net Pension Position
New York State Teachers' Retirement System

As of the measurement date of June 30,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension position	0.042354%	0.044394%	0.042165%	0.044579%	0.045249%	0.045713%	0.046315%	0.044178%	0.044391%	0.043960%
District's proportionate share of the net pension asset (liability)	\$ (484,350)	\$ (851,867)	\$ 7,306,843	\$ (1,231,847)	\$ 1,175,563	\$ 826,614	\$ 352,039	\$ (473,160)	\$ 4,610,808	\$ 4,896,911
District's covered payroll	\$ 7,822,362	\$ 7,864,469	\$ 7,156,800	\$ 7,586,524	\$ 7,552,740	\$ 7,446,153	\$ 7,339,377	\$ 6,817,044	\$ 6,805,183	\$ 6,580,736
District's proportionate share of the net pension asset (liability) as a percentage of its covered payroll	(6.19%)	(10.83%)	102.10%	(16.28%)	15.56%	11.10%	4.80%	(6.94%)	67.75%	74.41%
Plan fiduciary net position as a percentage of the total pension liability	99.17%	98.57%	113.20%	97.76%	102.17%	101.53%	100.66%	99.01%	110.46%	111.48%

The following is a summary of changes of assumptions:

Inflation	2.4%	2.4%	2.4%	2.2%	2.2%	2.25%	2.5%	2.5%	3.0%	3.0%
Salary increases	1.95%-5.18%	1.95%-5.18%	1.95%-5.18%	1.90%-4.72%	1.90%-4.72%	1.90%-4.72%	1.90%-4.72%	1.90%-4.72%	4.0%-10.9%	4.0%-10.9%
Cost of living adjustments	1.3%	1.3%	1.3%	1.3%	1.3%	1.5%	1.5%	1.5%	1.625%	1.625%
Investment rate of return	6.95%	6.95%	6.95%	7.1%	7.1%	7.25%	7.25%	7.5%	8.0%	8.0%
Discount rate	6.95%	6.95%	6.95%	7.1%	7.1%	7.25%	7.25%	7.5%	8.0%	8.0%
Society of Actuaries' mortality scale	MP-2021	MP-2021	MP-2020	MP-2019	MP-2018	MP-2014	MP-2014	MP-2014	AA	AA

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Schedule of District Contributions
New York State Teachers' Retirement System

For the years ended June 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 782,642	\$ 804,921	\$ 770,718	\$ 682,043	\$ 670,394	\$ 802,101	\$ 729,723	\$ 860,175	\$ 903,940	\$ 1,168,923
Contribution in relation to the contractually required contribution	(782,642)	(804,921)	(770,718)	(682,043)	(670,394)	(802,101)	(729,723)	(860,175)	(903,940)	(1,168,923)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 8,018,873	\$ 7,822,362	\$ 7,864,469	\$ 7,156,800	\$ 7,566,524	\$ 7,552,740	\$ 7,446,153	\$ 7,339,377	\$ 6,817,044	\$ 6,805,183
Contributions as a percentage of covered payroll	9.76%	10.29%	9.80%	9.53%	8.86%	10.62%	9.80%	11.72%	13.26%	17.18%

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Schedule of the District's Proportionate Share of the Net Pension Position
New York State and Local Employees' Retirement System

As of the measurement date of March 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension position	0.0071197%	0.0071423%	0.0067881%	0.0066437%	0.0067468%	0.0068015%	0.0068749%	0.0068653%	0.0070527%	0.0066416%
District's proportionate share of the net pension asset (liability)	\$ (1,048,314)	\$ (1,531,596)	\$ 554,902	\$ (6,615)	\$ (1,786,596)	\$ (481,904)	\$ (221,884)	\$ (645,081)	\$ (1,131,975)	\$ (224,368)
District's covered payroll	\$ 2,285,462	\$ 2,281,792	\$ 2,224,998	\$ 2,293,915	\$ 2,336,602	\$ 2,240,209	\$ 2,331,766	\$ 2,308,649	\$ 2,075,859	\$ 1,916,607
District's proportionate share of the net pension asset (liability) as a percentage of its covered payroll	(45.87%)	(67.12%)	24.94%	(0.29%)	(76.46%)	(21.51%)	(9.52%)	(27.94%)	(54.53%)	(11.71%)
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%

The following is a summary of changes of assumptions:

Inflation	2.9%	2.9%	2.7%	2.7%	2.5%	2.5%	2.5%	2.5%	2.5%	2.7%
Salary increases	4.4%	4.4%	4.4%	4.4%	4.2%	4.2%	3.8%	3.8%	3.8%	4.9%
Cost of living adjustments	1.5%	1.5%	1.4%	1.4%	1.3%	1.3%	1.3%	1.3%	1.3%	1.4%
Investment rate of return	5.9%	5.9%	5.9%	5.9%	6.8%	7.0%	7.0%	7.0%	7.0%	7.5%
Discount rate	5.9%	5.9%	5.9%	5.9%	6.8%	7.0%	7.0%	7.0%	7.0%	7.5%
Society of Actuaries' mortality scale	MP-2021	MP-2021	MP-2020	MP-2020	MP-2018	MP-2014	MP-2014	MP-2014	MP-2014	MP-2014

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Schedule of District Contributions
New York State and Local Employees' Retirement System

For the years ended June 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 270,074	\$ 244,509	\$ 339,906	\$ 315,908	\$ 320,694	\$ 313,085	\$ 338,197	\$ 346,515	\$ 409,084	\$ 365,998
Contribution in relation to the contractually required contribution	(270,074)	(244,509)	(339,906)	(315,908)	(320,694)	(313,085)	(338,197)	(346,515)	(409,084)	(365,998)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,285,462	\$ 2,281,792	\$ 2,224,998	\$ 2,293,915	\$ 2,336,602	\$ 2,240,209	\$ 2,331,766	\$ 2,308,649	\$ 2,075,859	\$ 1,916,607
Contributions as a percentage of covered payroll	11.82%	10.72%	15.28%	13.77%	13.72%	13.98%	14.50%	15.01%	19.71%	19.10%

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Required Supplementary Information (Unaudited)
Schedule of Changes in the District's
Total OPEB Liability and Related Ratios

For the years ended June 30,	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability - beginning	\$ (2,680,041)	\$ (1,645,789)	\$ (1,660,184)	\$ (2,339,355)	\$ (2,094,217)	\$ (1,598,229)	\$ (1,588,609)
Changes for the year:							
Service cost	(135,350)	(87,326)	(83,970)	(78,951)	(92,759)	(53,894)	(72,974)
Interest	(100,103)	(58,457)	(36,891)	(52,491)	(74,194)	(47,597)	(43,287)
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(587,863)	-	772,294	-	227,267	(333,963)
Changes of assumptions or other inputs	61,963	(465,579)	62,372	(48,464)	(213,678)	(753,889)	-
Benefit payments	147,036	164,973	72,884	86,783	135,493	132,125	440,604
Net change in total OPEB liability	(26,454)	(1,034,252)	14,395	679,171	(245,138)	(495,988)	(9,620)
Total OPEB liability - ending	\$ (2,706,495)	\$ (2,680,041)	\$ (1,645,789)	\$ (1,660,184)	\$ (2,339,355)	\$ (2,094,217)	\$ (1,598,229)
Covered-employee payroll	\$ 6,545,346	\$ 6,545,346	\$ 6,808,215	\$ 6,808,215	\$ 8,980,099	\$ 8,980,099	\$ 9,483,905
Total OPEB liability as a percentage of covered-employee payroll	41.3%	40.9%	24.2%	24.4%	26.1%	23.3%	16.9%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Differences between expected and actual experience for 2023 reflect removal of current and future post-65 retirees that will be or are paying 100% of the benefit; such employees had a negative liability and removal from the Plan therefore increased the liability. Differences between expected and actual experience for 2021 and 2019 represent decreases in active members included in the valuation. Such differences for 2018 are due to differences between projected benefit payments and the District's actual contributions.

Covered-employee payroll was adjusted in 2021 to properly exclude employees who waived health insurance coverage.

The following is a summary of changes of assumptions:

Healthcare cost trend rates	5.8%-3.8%	5.8%-3.8%	5.3%-4.1%	5.3%-4.1%	6.1%-4.1%	6.1%-4.1%	7.5%-4.5%
Inflation rate	2.4%	2.4%	2.6%	2.6%	2.6%	2.6%	2.6%
Salary increases	2.4%	2.4%	2.6%	2.6%	2.6%	2.6%	3.0%
Discount rate	3.93%	3.65%	3.54%	2.16%	2.21%	3.5%	3.0%
Society of Actuaries' mortality scale	MP-2021	MP-2021	MP-2019	MP-2019	MP-2016	MP-2016	MP-2016

Data prior to 2018 is unavailable.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Supplementary Information
Schedule of Change from Original to Final Budget and
Calculation of Unrestricted Fund Balance Limit - General Fund

For the year ended June 30, 2024

Original expenditure budget	\$ 25,972,402
Encumbrances carried over from prior year	352,309
Proposition #2 - purchase of two buses and three minivans	<u>283,421</u>
Revised expenditure budget	<u>\$ 26,608,132</u>

* * *

Unrestricted Fund Balance

Committed	\$ 519,584
Assigned	455,178
Unassigned	<u>1,262,775</u>
	<u>2,237,537</u>

Encumbrances included in assigned fund balance	(190,178)
Appropriated fund balance used for tax levy	<u>(265,000)</u>

Amount subject to 4% limit pursuant to Real Property Tax Law §1318	<u>\$ 1,782,359</u>
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§1318 of Real Property Tax Law - unrestricted fund balance limit calculation

2025 expenditure budget (unaudited)	\$ 27,563,772
4% of budget	<u>1,102,551</u>

Actual percentage of 2025 expenditure budget	<u>6.5%</u>
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BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Supplementary Information
Schedule of Capital Project Expenditures

June 30, 2024

Project Title	Original Budget	Expenditures			Unexpended Balance
		Prior Years	Current Year	Total	
2021 Capital Improvements Project	\$ 17,107,802	\$ 3,836,108	\$ 8,312,066	\$ 12,148,174	\$ 4,959,628
2023-2024 Capital Outlay Project	100,000	-	100,000	100,000	-
Smart Schools Bond Act	1,060,464	770,065	116,794	886,859	173,605
	<u>\$ 18,268,266</u>	<u>\$ 4,606,173</u>	<u>\$ 8,528,860</u>	<u>\$ 13,135,033</u>	<u>\$ 5,133,233</u>

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Supplementary Information
Schedule of Expenditures of Federal Awards

For the year ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grantor Number	Expenditures
<u>U.S. Department of Homeland Security:</u>			
Passed Through New York State Division of Homeland Security and Emergency Services:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4480DR-NY	\$ 87,917
<u>U.S. Department of Education:</u>			
Passed Through New York State Education Department:			
Special Education Cluster:			
Special Education Grants to States	84.027	0032-24-0278	288,069
Special Education Preschool Grants	84.173	0033-24-0278	13,342
Total Special Education Cluster			301,411
Title I Grants to Local Educational Agencies	84.010	0021-24-1005	136,120
Supporting Effective Instruction State Grants	84.367	0147-24-1005	20,646
Student Support and Academic Enrichment Program	84.424	0204-24-1005	11,734
Education Stabilization Fund:			
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	5880-21-1005	353,348
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	5883-21-1005	117,214
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	5884-21-1005	69,686
Total Education Stabilization Fund			540,248
Total U.S. Department of Education			1,010,159
<u>U.S. Department of Agriculture:</u>			
Passed Through New York State Education Department:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	63,355
National School Lunch Program	10.555	N/A	269,991
Summer Food Service Program for Children	10.559	N/A	10,948
Passed Through New York State Office of General Services:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	N/A	39,695
Total Child Nutrition Cluster and U.S. Department of Agriculture			383,989
Total Expenditures of Federal Awards			\$ 1,482,065

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

1. Summary of Significant Accounting Policies**Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs administered by Byron-Bergen Central School District (the District), an entity as defined in Note 1 to the District's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other governmental agencies, are included on the Schedule of Expenditures of Federal Awards.

Basis of Accounting

The District uses the modified accrual basis of accounting for each federal program, consistent with the fund basis financial statements.

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable programs and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program, which are periodically reconciled with the District's financial reporting system.

Indirect Costs

The District does not use the 10% de minimis indirect cost rate permitted by the Uniform Guidance.

Non-Monetary Federal Program

The District is the recipient of a federal award program that does not result in cash receipts or disbursements, termed a "non-monetary program." During the year ended June 30, 2024, the District used \$39,695 worth of commodities under the National School Lunch Program (Assistance Listing Number 10.555).



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INDEPENDENT AUDITORS' 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*

The Board of Education
Byron-Bergen Central School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America (GAAP) 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 remaining fund information of Byron-Bergen Central School District (the 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 September 20, 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 audit 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.

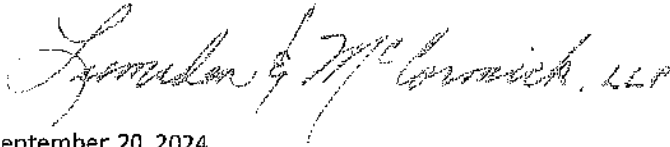
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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



September 20, 2024



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Education
Byron-Bergen Central School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Byron-Bergen Central School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Lyndon G. McCormick, LLP

September 20, 2024

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

For the year ended June 30, 2024

Section I. Summary of Auditors' ResultsFinancial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Type of auditors' report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? No

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number	Amount
Education Stabilization Fund	84.425	\$ 540,248

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

Section II. Financial Statement Findings

No matters were reported.

Section III. Federal Award Findings and Questioned Costs

No matters were reported.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY

JUNE 30, 2024



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INDEPENDENT AUDITORS' REPORT

The Board of Education
Byron-Bergen Central School District

Qualified Opinion

We have audited the accompanying schedule of additions and deductions of Byron-Bergen Central School District (the District) Extraclassroom Activity for the year ended June 30, 2024, and the related notes to the schedule.

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified Opinion section of our report, the schedule referred to in the first paragraph presents fairly, in all material respects, the additions and deductions of Byron-Bergen Central School District Extraclassroom Activity for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Qualified Opinion

Certain accounting records of Byron-Bergen Central School District Extraclassroom Activity accounts were not adequate for us to form an opinion regarding the completeness of additions in the accompanying schedule stated at \$120,380.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the 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 qualified audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of this schedule in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS; we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, 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 on the schedule.
- 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 schedule.

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.

London & McCormick, LLP

September 20, 2024

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACURRICULAR ACTIVITY

Schedule of Additions and Deductions

For the year ended June 30, 2024

	July 1, 2023	Additions	Deductions	June 30, 2024
<u>Junior/Senior High School:</u>				
Class Clubs:				
2022	\$ 234	\$ -	\$ 234	\$ -
2023	2,311	-	2,311	-
2024	4,018	27,445	26,787	4,676
2025	3,602	2,188	146	5,644
2026	1,995	3,104	1,498	3,601
2027	12,507	661	154	13,014
Apiary Club	5,091	908	1,528	4,471
Baseball Club	1,772	-	142	1,630
Boys Basketball Club	2,737	2,863	4,333	1,267
Boys Soccer Club	2,088	7,495	9,535	48
Cheerleading Club	90	573	550	113
Cross Country Club	5,794	6,680	4,747	7,727
Future Farmers of America Club	1,833	13,424	14,698	559
HS Drama Club	1,789	-	-	1,789
Girls Basketball Club	1,952	3,419	2,851	2,520
Girls Soccer Club	260	-	-	260
Golf Club	173	921	1,087	7
Junior Honor Society Club	586	652	394	844
Outdoor Adventure Club	1,305	-	923	382
Robotics Club	1,194	-	-	1,194
Students Against Drunk Driving Club	3,339	-	56	3,283
School Store	-	1,315	580	735
Science Olympiad Club	570	363	202	731
Senior Art Club	474	-	-	474
Senior Band Club	68	-	-	68
Senior Chorale Club	8,147	21,296	7,629	21,814
Senior Council Club	5,819	9,954	4,032	11,741
Senior Honor Society Club	606	-	-	606
Ski Club	1,001	-	14	987
Softball Club	9	-	-	9
Steppin Up Club	241	-	-	241
HS Spanish Club	516	-	105	411
Swimming Club	327	-	-	327
Track & Field Club	5,749	1,267	1,734	5,282
Wrestling Club	70	-	-	70
Volleyball Club	713	-	-	713
Varsity Club	2,496	271	-	2,767
Total Junior/Senior High School	\$ 81,476	\$ 104,799	\$ 86,270	\$ 100,005

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2024

	July 1, 2023	Additions	Deductions	June 30, 2024
<u>Elementary School:</u>				
Class Clubs:				
2028	\$ 1,799	\$ 2,576	\$ 2,599	\$ 1,776
2029	36	5,930	4,154	1,812
2030	-	190	104	86
Elementary Council	23,376	6,885	7,428	22,833
Yearbook Club	184	-	-	184
Total Elementary School	\$ 25,395	\$ 15,581	\$ 14,285	\$ 26,691
Totals	\$ 106,871	\$ 120,380	\$ 100,555	\$ 126,696

See accompanying notes.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

Notes to the Schedule

1. Summary of Significant Accounting Policies**Financial Reporting Entity**

Extraclassroom Activity accounts are those operated by and for the students. Proceeds are voluntarily collected by students and are spent by them, as they deem appropriate under established guidelines. The Extraclassroom Activity accounts are Included in the financial statements of Byron-Bergen Central School District in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position.



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CERTIFIED PUBLIC ACCOUNTANTS

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

September 20, 2024

Members of the Audit Committee and
The Board of Education
Byron-Bergen Central School District

We have audited the financial statements of Byron-Bergen Central School District (the District) for the year ended June 30, 2024 and have issued our report thereon dated September 20, 2024. Professional standards also require that we advise you of the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 18, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls and other matters noted during our audit in a separate letter to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in the engagement letter.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District are included in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Audit Risk Items

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive and significant accounting estimates and audit risk items affecting the financial statements and our audit include:

- Recognition of capital assets at historical or estimated historical cost within established threshold values and the consistent application of depreciable lives and methods
- Accrual of compensated absences (vacation and sick pay liabilities), other postemployment benefits (OPEB), the net pension position, and their related disclosures
- Reserves established, funded, and reported in the general fund as restricted fund balance

Management's estimates of the above are based on management's knowledge and experience about past and current events and assumptions about future events. We evaluated the key factors and assumptions used to develop the estimates above and determined they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures are particularly important because of their significance to financial statement users. The most important disclosures affecting the financial statements are reflected in Note 2 – Stewardship and Compliance, Note 7 – Long-Term Liabilities, Note 8 – Pension Plans, and Note 9 – OPEB. These disclosures present compliance requirements with State law and the existing long-term obligations of the District, including the actuarially determined net pension position in the State's pension plans and the actuarial accrued liability for the District's OPEB. We evaluated all disclosures in relation to the financial statements as a whole and determined that they are reasonable.

Significant Difficulties Encountered During the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has acknowledged and taken responsibility for all adjustments required to convert the fund basis financial statements to the government-wide basis.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditors' Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditors' report. There were no modifications to the audit opinion.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated consistent with the financial statement audit report date.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, business conditions affecting the District, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

We applied certain limited procedures to management's discussion and analysis and other required supplementary information (RSI) regarding pensions and OPEB. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of federal awards and other supplementary information which accompanies the financial statements and is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with GAAP and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of the District's Board of Education and management of the District. It is not intended to be, and should not be, used by anyone other than these specified parties.

Lyndan G. McCasich, LLP

MANAGEMENT LETTER

September 20, 2024

The Audit Committee, Board of Education,
and Management
Byron-Bergen Central School District

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the remaining fund information of Byron-Bergen Central School District (the 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 the District's internal control over financial reporting (internal control) as a basis for designing audit 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chances of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

OBSERVATIONS**Unassigned fund balance over 4%**

The committed and unassigned fund balance in the general fund was approximately \$1,782,000 at June 30, 2024 and represents 6.5% of the 2025 budget. The statutory limit as stated in property tax law is 4% of the ensuing year's expenditure budget. The District intends to use these funds to offset any shortfalls in 2025, with any excess being funded into reserves in accordance with the District's long-range plan.

Excess fund balance in the food service fund

In accordance with regulations of the New York State Education Department, fund balance in the food service fund should not exceed three months' average expenditures, as defined, at any time. As a result of the COVID-related shutdowns and additional funding, the District exceeded this limit at year end. During 2024, District management submitted a plan to the Child Nutrition Program Administration detailing its plans to use the excess balance. Although the District did spend over \$95,000 on cafeteria equipment in 2024, at June 30, 2024, fund balance in the food service fund remained in excess of the required amount. We suggest management continue to use excess fund balance in accordance with its plan. Allowable uses include improving the quality of food served or purchasing needed supplies, services, or equipment.

Extraclassroom activity clubs

As outlined in the New York State Education Department's 2019 Manual, *The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds*, one of the main purposes of extraclassroom activities is to provide the District with an opportunity to teach pupils basic bookkeeping procedures through participation in handling funds and maintaining appropriate records. In the current year, we noted three student ledgers for clubs whose records did not agree to the central treasurer's records. All student treasurers should be maintaining accurate ledgers on a continual basis. It is our understanding that the central treasurer intends to implement stronger controls surrounding student ledgers during 2024-2025.

ACCOUNTING STANDARDS UPDATES

GASB Statement No. 101, *Compensated Absences*, is effective for the District's year ending June 30, 2025. This statement clarifies what is considered unused leave balances for employees. Under this statement, compensated absences should be recognized as liabilities on the government-wide statements for leave that has not been used and leave that has been used but not yet paid or settled.

GASB Statement No. 102, *Certain Risk Disclosures*, is effective for the District's year ending June 30, 2025. This statement requires disclosure of certain concentrations or constraints that may have significant negative effects on the District. Concentrations are defined as significant inflows or outflows of resources that lack diversity. Constraints include limitations imposed by external parties or by the Board of Education.

GASB Statement No. 103, *Financial Reporting Model Improvements*, is effective for the District's year ending June 30, 2026. This statement attempts to improve key components of the financial reporting model by limiting management's discussion and analysis to five specific topics, requiring separate presentation of unusual or infrequent items, and requiring that budgetary comparisons be presented as required supplementary information.

We have discussed these comments with District personnel and would be pleased to discuss them in further detail, perform any additional studies, or assist you in implementing the recommendations.

This communication is intended solely for the information and use of the District's management, Audit Committee, and Board of Education; others within the District; the NYS Education Department Office of Audit Services; and the Office of the NYS Comptroller, Division of Local Government and School Accountability. It is not intended to be, and should not be, used by anyone other than these specified parties.

Lunden & McCormick, LLP

BYRON-BERGEN CENTRAL SCHOOL DISTRICT



TO: PATRICK MCGEE, SUPERINTENDENT
FROM: LORI PRINZ
SUBJECT: 2023-24 CORRECTIVE ACTION PLAN
DATE: OCTOBER 3, 2024
CC: RACHEL STEVENS

Attached you will find a Corrective Action Plan (CAP) in response to the auditor's management comments after completing their audit of Byron Bergen's financial records for the year ending June 30, 2024. A CAP is required to be written, approved by the Board and submitted to the New York State Comptroller's Office via the NYSED portal. For the 2023-24 audit, the District received three management comments. The first two auditor comments discuss excess unrestricted fund balance as of June 30, 2024 for both General Fund and Cafeteria Fund. The third auditor comment discusses extracurricular student ledgers not agreeing with the central treasurer's records. The information on the CAP includes the auditors' comments, the District's plan to address the audit comments and the timeframe it will take to implement the District's plan.

I am recommending that the Board of Education approve the corrective action plan for submittal to the New York State Comptroller's Office.

Clayton-Bergen CSD
2023-24 External Audit
Corrective Action Plan

Management Letter Comments		Resolution	Action to Date	Anticipated Action Needed to Complete/Completion Date
1	The unassigned fund balance in the general fund was approximately \$1,263,000 at June 30, 2024 and represents 4.6% of the 2025 budget. The statutory limit as stated in property tax law is 4% of the ensuing year's expenditure budget. The District intends to use these funds to offset any shortfalls in 2025, with any excess being funded into reserves in accordance with the District's long-range plan.	The District intends to utilize these excess funds to continue to provide academic support for learning loss, social/emotional support, replacement of technology and renovation of school facilities to provide a safer environment for staff and students. Excess funds will be added to reserves in accordance with the District's long-range plan.	Funds have been utilized to provide academic support for learning loss, social/emotional support and provide summer school for grades 9-12 at GVEP BOCES. ESY students have attended summer school in person at a facility which best suited their needs. In addition, the District has replaced 145 Desktop computers due to the implementation of Windows 11 and purchased 15 new ViewSonic Boards. The District will be continuing to provide academic support, social/emotional support, ESY summer school, as well as, purchasing additional ViewSonic Boards for every classroom.	June 30, 2025
2	In accordance with regulations of the New York State Education Department, fund balance in the food service fund should not exceed three months' average expenditures, as defined, at any time. As a result of COVID-related shutdowns and additional funding, the District exceeded this limit at year end. During 2024, District management submitted a plan to the Child Nutrition Program Administration detailing its plan to use the excess balance. Although the District did spend \$95,000 on cafeteria equipment in 2024, at June 30, 2023, fund balance in the food service fund remained in excess of the required amount. We suggest management to continue to use excess fund balance in accordance with its plan. Allowable uses include improving the quality of food served or purchasing needed supplies, services, or equipment.	To use excess balance towards improving the quality of food and purchasing of supplies, services and equipment. The cost of food has increased significantly due to inflation and the shortage of some products. The District anticipates a significant increase in labor costs once contract negotiations are completed. In addition, the District has not increased meal prices for the past four years and will not be increasing student meal prices for the 2024-25 school year.	Utilizing funds to pay food, supply and labor costs. Purchased new cafeteria tables for the Elementary cafeteria. Did not increase student meal prices.	June 30, 2025
3	As outlined in the New York State Education department's 2019 Manual, <i>The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds</i> , one of the main purposes of extraclassroom activities is to provide the District with an opportunity to teach pupils basic bookkeeping procedures through participation in handling funds an maintaining appropriate records. In the current year, we noted three student ledgers for clubs whose records did not agree to the central treasurer's records. All student treasurers should be maintaining accurate ledgers on a continual basis. It is our understanding that the central treasurer intends to implement stronger controls surrounding student ledgers during 2024-25.	The central treasurer will be working with extraclassroom advisors and students to provide additional training. In addition to the training, the central treasurer will be closely monitoring students as they work on their ledgers to ensure that all transactions are being captured in a timely manner.	All extraclassroom advisors have been contacted and the problem identified. Methods of ensuring that student ledgers are continuously up to date and in agreement with the central treasurers records were discussed.	June 30, 2025