BYRON-BERGEN CENTRAL SCHOOL

Board of Education Meeting

Wednesday, October 19, 2022

6:30 p.m. – Professional Development Room 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.

| <u>Page</u> | 1. | Call to Order/Pledge of Allegiance |
|--|------|--|
| | 2. | President's Report |
| | 3. | Academic Focus – Elementary School |
| | · 4. | Student Council Report – Jr./Sr. High School |
| | 5. | Principals' Comments |
| | 6. | Director of Instructional Services Comments |
| | 7. | Business Administrator Comments |
| | 8. | Superintendent's Comments and Agenda Review |
| 1-8 9-41 42-45 46-48 49 50-56 57-68 | 9. | Consent Agenda (unless Board member requests removal of any item) a. Approval of Previous Minutes September 15, 2022 b. Financial Matters General Fund Bills School Lunch Fund Bills School Lunch Fund Bills Capital Fund Bills Capital Fund Bills Trust & Agency Fund Bills Monthly Treasurer's Report – August 2022 c. Personnel Matters Resignations/Retirement/Termination: Resignation – Building Maintenance Worker – Thomas Klycek (Eff. 9/18/22) Resignation – Building Maintenance Worker – Richard Smith (Eff. 9/18/22) Retirement – Special Education Teacher – Marcy Bedette (Eff. 2/1/23) Retirement – Bus Driver – Elwood Jordan (Eff. 10/14/22) Resignation – Food Service Worker – Dyana Breyer (Eff. 9/30/22) Approvals: |
| 69 70 71 72 73 74 75 76 77 78 | | 2022-2023 Lead Evaluators Substitute Teacher (UPK-5) – Natalie Utz Food Service Worker – Annie (Laurie) Sheard (Eff. 10/3/22) Substitute Teacher (6-12) – Kolleen Zaffrann Additional Summer Hours for CSE Meetings 2022-2023 Additional Mentor Appointment Permanent Appointment – Cleaner – Nancy Smith (Eff. 10/24/22) Substitute Cleaner – Lukas Volkmar 2022-2023 Winter Sport Coaches/Advisors and Volunteers Permanent Appointment – Bus Driver – Noma Evans (Eff. 9/1/22) Permanent Appointment – School Monitor – Lori Henry (Eff. 11/2/22) |

| 80 81 82 83 84 85 | Permanent Appointment – Automotive Mechanic – Jason Best (Eff. 11/16/22) Permanent Appointment – Bus Driver – Sharon Grefrath (Eff. 11/18/22) Permanent Appointment – Bus Driver – Shandra Webster (Eff. 11/18/22) Permanent Appointment – Driver (School) – Rick Harter (Eff. 11/18/22) Permanent Appointment – Driver (School) – Pamela Sharp (Eff. 11/18/22) Substitute Teacher (6-12) – Charles Palella d. Miscellaneous Matters None e. CSE Review |
|--|--|
| 10. | Board Reports/Comments |
| REPORTS: | State of Special Ed. – Director of Instructional Services Elementary & Jr./Sr. High Goals Introduction - Principals Construction Management Update – Campus Construction Management and CPL |
| 11. | Old Business |
| + | 11.1 Policy Committee Update |
| + | 11.2 Facilities Committee Update |
| | 11.3 Budget Committee Update |
| + | 11.4 Audit Committee Update |
| | 11.5 SOAR Update |
| + | 11.6 Positive Recognition |
| | + Designates Board will address issue at this meeting. |
| 12. | New Business |
| 86-102 | 12.1 Approval of 2022-2023 Electric Bid Results |
| 103-162 | 12.2 Approval of 2021-2022 Byron-Bergen Central School Audited Financial Statements |
| 163-164 | 12.3 Approval of 2021-2022 Corrective Action Plan |
| 165-169 | 12.4 Approval of 1st Reading of Policy # 1510 – Regular Board Meetings and Rules (Quorum and Parliamentary Procedure) |
| 170-177 | 12.5 Approval of 1st Reading of Policy # 7110 – Comprehensive Student Attendance |
| 178-179 | 12.6 Approval of 1st Reading of Policy # 7540 – Suicide |
| 13. | Public Comment |
| 14. | Information/Announcements/Reports |
| 15. | Requests Requiring Board Consideration |
| 16. | Review of Next Meeting's Agenda |
| DATES TO REMEMBER: 11/11/22 – Veterans Day 11/17/22 – Board of Edu | y – No School cation Meeting at 6:00 p.m. – Professional Development Room |

11/17/22 – Board of Education Meeting at 6:00 p.m. – Professional Development Room

11/18/22 - Parent Teacher Conference Day - Half Day K-12

11/21-22/22 - Parent Teacher Conference Day - Half Day K-5 Only

11/23-25/22 – Thanksgiving Recess – No School

BYRON-BERGEN CENTRAL SCHOOL BOARD OF EDUCATION MEETING

Thursday, September 15, 2022

6:00 p.m. -- Professional Development Room

Call to Order:

The meeting was called to order at 5:36 p.m. by President D. List.

Members Present:

D. List, T. Menzie, H. Ball, J. Cook, K. Carlson, W. Forsyth, A. Phillips

Members Absent:

None

Executive Session:

It was moved by T. Menzie and seconded by W. Forsyth to enter executive session at 5:36 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 T. Menzie and seconded by A. Phillips to return to public session at 5:55 p.m.
The motion passed 7 Yes, 0 No.

Also Present:

P. McGee, L. Prinz, R. Stevens, A. Grillo, B. Brown, K. Grattan, K. Kaercher and 28 members of the audience.

New Employee Reception – Principals from both buildings recognized their new staff members for the 2022-2023 school year.

President's Report:

D. List welcomed all the new staff members. Opening Day went well and P. McGee and his Administration Team are doing a great job. The NYSSBA Resolution packet was handed out and needs to be looked at to discuss how the Board would like to vote in October. The Al Hawk Award Ceremony is on October 20th; this is also a Board meeting date so D. List would like to discuss moving the meeting to another date.

Academic Focus:

None

Student Council

None

Report:

Principals'

A. Grillo reported:

Comments:

The Jr./Sr. High first day of school went very well.

 Code of Conduct meetings were held with the different grade levels to go over expectations.

- Jr./Sr. High Open House was last night and it went great. They had 132 families sign in and the food trucks were a big hit.

- September 24th is the Homecoming Dance.
- Spirit week is September 24th-30th, with the Pep Assembly to be held on September 30th.
- September 27th students will have the opportunity to participate in "Glow With Your Hands".
- October 6th the senior class will be going on a field trip to Stokoe Farms.
- The new SEL motto for this year is #BEEtheLIGHT.

K. Kaercher reported:

- The Elementary had a great start to the school year and the students seem to be adjusting well.
- Safety Patrol has resumed and the patrol members are being great role models.
- The Elementary had their first full assembly with all students to kick off Student Council fundraiser.
- The car line for dismissal is going well; a few adjustments have been made to make it more efficient.
- Benchmark assessments were given and results will in by September 30th.
- Elementary Open House is on September 29th.

Director Of Instructional Services Comments: B. Brown reported the Superintendent Conference Day went well. Faculty from the Jr./Sr. High went to the Elementary School to see what their classrooms, etc. For fun, they had to complete an escape room. Later in the year the Elementary School will be going to the Jr./Sr. High building to see their classrooms as well. The need for Special Education placements has grown as several new students coming in need services. Initial data for benchmark tests are starting to come in and 5th grade had a 2-3% increase in scores.

Business Administrator Comments: L. Prinz reported the school has been approved for an Emergency Connectivity Funding. This funding is to be used to purchase 380 Chromebooks for student use. The Audit Committee met with Lumsden McCormick to review a draft of the 2021-2022 financial statements. The financials will be on the October board agenda for approval and submitted to SED. The SED submittal deadline is October 15th.

Superintendent's Comments:

P. McGee reported how great the start to the year has been and how nice it is seeing all the students in person everyday. SRO Brabon held several safety presentations with different departments. The timeline for the Elementary School Principal search will be coming out soon. The schools Strategic Plan ended in 2020. This "roadmap" for the District will be revised starting next school year. There are several new additions to New Business: 12.6 Approval of Appointment of Part-Time Cleaner — Ken Hale (Eff. 9/16/22), 12.7 Approval of Substitute Teacher (Gr. 6-12) —

Natalie Utz, 12.8 Approval of Additional Fall Sport Coach/Advisor Recommendation, 12.9 Approval of Resignation – School District Clerk – Rachel Stevens (Eff. 9/30/22), 12.10 Approval of Appointment – School Monitor – Kathleen Tardy (Eff. 9/16/22), 12.11 Approval of Appointment – School District Clerk – Rebekah Ireland (Eff. 10/3/22), and 12.12 Approval of Resignation – Secretary – Rebekah Ireland (Eff. 10/2/22).

Consent Agenda:

It was moved by W. Forsyth and seconded by K. Carlson that the following consent agenda be approved:

Approval of Minutes

August 11, 2022 August 22, 2022 <u>Financial Matters</u>

General Fund Bills: Warrant A-4, Wire # 99162, \$134,318.13

Warrant A-6, Ck. # 22453-22458, \$2,437.79 Warrant A-7, Ck. # 22459-22463, \$21,019.36 Warrant A-8, Ck. # 22464-22505, \$4\$6,854.21 Warrant A-11, Ck. # 22506-22511, \$5,456.45 Warrant A-12, Ck. # 22512-22567, \$98,760.37

School Lunch Fund Bills: Warrant C-1, Ck. # 200928-200931, \$3,193.25 Warrant C-2, Ck. # 200932-200935, \$27,268.15

Capital Fund Bills: Warrant H-1, Ck. # 2647-2649, \$93,428.89 Warrant H-2, Ck. # 2650-2651, \$33,272.42

Trust & Agency Fund Bills: Warrant TA-2, Wire # 1522-1526,

Ck. # 301086-301088, \$98,428.77 Warrant TA- 3, Wire # 1527-1530, Ck. # 301089-301092, \$126,192.24

Monthly Treasurer's Report – July 2022

Personnel Matters

Resignations/Retirement/Termination:

School Monitor - Virginia Wolf (Eff. 8/19/22)

Substitute Bus Driver - Nicole Kochmanski (Eff. 8/22/22)

Food Service Worker – April Dolph (Eff. 9/8/22)

Approvals:

Summer Hours - Elementary Teacher Aides

Brenda Schmitt

Deborah Amador

Karie Langer

Summer Hours - Jr./Sr. High Teacher Aide

Paula Hohn

Summer Hours – 6th Grade Orientation

Ashley Hill

Kristie Holler

Alyson Tardy

Ken Rogoyski

Heather Painting

Jay Wolcott

Jenn Back

Amy Stevens

Additional Jr./Sr. High Extracurricular Activity Recommendation

Yearbook Co-Advisor

Jenna Benedict

Teacher Aide - Deborah Amador (Eff. 9/1/22)

Teacher Aide – Collette Dodson (Eff. 9/1/22)

Substitute Teacher Aide – Rebecca Cummings

Substitute Teacher – Rebecca Cummings

Substitute Teacher - Diana Meier

School Monitor – Heidi Malin (Eff. 9/1/22)

Permanent Appointment – Food Service Worker –

Melanie Balduf (Eff. 10/12/22)

Permanent Appointment - Food Service Worker -

Jeffrey Bater (Eff. 10/17/22)

Additional 2022-2023 Fall Sports Volunteer

Volleyball

Volunteer - Rene Vurraro

Provisional Appointment - Confidential Secretary - School -

Rachel Stevens (Eff. 10/1/22)

Rachel Stevens, is hereby provisionally appointed to the 12-month Civil Service position of Confidential Secretary - School (Superintendent's Office) effective October 1, 2022. The rate of pay during the 2022-2023 school year is as presented to the Board of Education. The terms and conditions are as outlined in the Employment Agreement between the Byron-Bergen Central School District and Rachel Stevens. This appointment is provisional until successful completion of the Civil Service Confidential Secretary - School exam.

Appointment - Cleaner - April Dolph (Eff. 9/19/22)

Substitute Teacher (Grades 6-12) – Miriam Tardy

Resolution Between Byron-Bergen Central School and Employee

WHEREAS, the Superintendent of Schools placed an employee on unpaid administrative leave by correspondence dated September 6, 2022, and recommends that said leave continue; it is hereby

RESOLVED, that the Board of Education hereby approves the continuation of the employee's unpaid administrative leave.

Food Service Worker - Dyana Breyer (Eff. 9/12/22)

d. Miscellaneous Matters

Field Trip – Burnt Hills, NY – Cross Country – 10/14-15/22

e. <u>CSE/CPSE Review</u>

CSE

Case # 3355, # 3414, # 3419, # 4068, # 4380, # 4391, # 4583, # 4668, # 4808, # 4870, # 4871, # 4876

CPSE

Case # 4786, # 4812, # 4826

The motion passed 7 Yes, 0 No

Reports:

None

Policy Committee

Update:

Facilities

None

A date needs to be set.

Committee

Update:

Budget Committee

Update:

None

Audit Committee

Update:

Met with auditors to discuss the draft of the financial statement.

SOAR Update:

None

Positive

None

Recognition:

Approval – Establishment of Three (3) Building Maintenance

Mechanic Positions Eff.

Upon the recommendation of the Superintendent, it was moved by W. Forsyth and seconded by A. Phillips to approve the Establishment of Three (3) Building Maintenance Mechanic Positions Eff. 9/16/22. The terms and conditions for these positions will be based upon the Byron-Bergen Service Employees International Union Local 200United

Agreement.

September 16, 2022 The motion passed 7 Yes, 0 No.

Approval -Standard Workday Resolution

Upon the recommendation of the Superintendent, it was moved by T. Menzie and seconded by H. Ball to approve the ERS Standard Workday Resolution for Employees.

BYRON BERGEN CENTRAL SCHOOL DISTRICT STANDARD WORK DAY RESOLUTION FOR EMPLOYEES

RS 2418

BE IT RESOLVED, that the Byron Bergen Central School District, Location Code 71805, hereby establishes the following as standard work days for its employees and will report days worked to the New York State and Local Employees' Retirement System based on the time keeping system or the record of activities maintained and submitted by these members:

| TITLE | STANDARD WORK DAY (HRS/DAY) |
|-------------------------------|--------------------------------|
| Auto Mechanic | 8.00 |
| Building Maintenance Mechanic | 8.00 |
| Building Maintenance Worker | 8.00 |
| Bus Driver | 6.00 |
| Bus Driver - School | 6.00 |
| Clerk-Typist | 8.00 |

| Computer Repair Technician | 8.00 |
|--------------------------------------|------|
| Custodian | 8.00 |
| Director of Facilities II | 8.00 |
| District Clerk | 8.00 |
| District Treasurer | 8.00 |
| Head Bus Driver | 8.00 |
| Head Custodian | 8.00 |
| IT Operations Analyst 1 | 8.00 |
| Laborer - Cleaner | 8.00 |
| Laborer - Food Service Worker | 7.25 |
| Lifeguard | 7.25 |
| School Monitor | 6.00 |
| School Nurse | 6.75 |
| Secretary | 8.00 |
| Senior Building Maintenance Mechanic | 8.00 |
| Senior Clerk | 7.50 |
| Teacher Aide | 6.50 |
| Transportation Coordinator | 8.00 |

The motion passed 7 Yes, 0 No.

Approval – Appointment Building Maintenance Mechanic – Thomas Klycek (Eff. 9/19/22) Upon the recommendation of the Superintendent, it was moved by A. Phillips and seconded by K. Carlson to approve the Appointment of Building Maintenance Mechanic – Thomas Klycek (Eff. 9/19/22).

The motion passed 7 Yes, 0 No.

Approval –
Appointment
Building
Maintenance
Mechanic –
Richard Smith
(Eff. 9/19/22)
Approval –

Upon the recommendation of the Superintendent, it was moved by W. Forsyth and seconded by H. Ball to approve the Appointment of Building Maintenance Mechanic – Richard Smith (Eff. 9/19/22).

Approval – Appointment Building Maintenance Mechanic –

Kevin Bruton (Eff. 9/19/22)

The motion passed 7 Yes, 0 No.

Upon the recommendation of the Superintendent, it was moved by A. Phillips and seconded by T. Menzie to approve the Appointment of Building Maintenance Mechanic – Kevin Bruton (Eff. 9/19/22).

The motion passed 7 Yes, 0 No.

Approval – Appointment Part-Time Cleaner – Ken Hale

(Eff. 9/16/22)

Upon the recommendation of the Superintendent, it was moved by K. Carlson and seconded by H. Ball to approve the Appointment of Part-Time Cleaner – Ken Hale (Eff. 9/16/22).

The motion passed 7 Yes, 0 No.

Approval – Substitute Teacher (Gr. 6-12) – Natalie Utz Upon the recommendation of the Superintendent, it was moved by W. Forsyth and seconded by K. Carlson to approve Substitute Teacher (Gr. 6-12) – Natalie Utz.

The motion passed 7 Yes, 0 No.

Approval – Additional Fall Sport Coach/ Upon the recommendation of the Superintendent, it was moved by A. Phillips and seconded by H. Ball to approve the Additional Fall Sport

Sport Coach/ Coach/Advisor Recommendation:
Advisor Volleyball

Recommendation

Modified Team # 2 – Clare Underwood

The motion passed 7 Yes, 0 No.

Approval – Resignation – School District Clerk – Upon the recommendation of the Superintendent, it was moved by A. Phillips and seconded by W. Forsyth to approve the Resignation – School District Clerk – Rachel Stevens (Eff. 9/30/22).

Rachel Stevens (Eff. 9/30/22)

The motion passed 7 Yes, 0 No.

Approval – Appointment – School Monitor – Kathleen Tardy (Eff. 9/16/22) Upon the recommendation of the Superintendent, it was moved by A. Phillips and seconded by T. Menzie to approve the Appointment – School Monitor – Kathleen Tardy (Eff. 9/16/22).

The motion passed 7 Yes, 0 No.

Approval – Appointment – School District Clerk – Rebekah Ireland (Eff. 10/3/22) Upon the recommendation of the Superintendent, it was moved by W. Forsyth and seconded by A. Phillips to approve the Appointment – School District Clerk – Rebekah Ireland (Eff. 10/3/22).

Rebekah Ireland, is hereby appointed to the probationary 12-month Civil Service position of School District Clerk (Payroll and Accounts Payable) effective October 3, 2022. The rate of pay during the 2022-2023 school year is as presented to the Board of Education. The terms and conditions are as outlined in the Employment Agreement between the Byron-Bergen Central School District and Rebekah Ireland. This appointment has a 52-week probationary period commencing October 3, 2022.

The motion passed 7 Yes, 0 No.

Approval – Resignation – Upon the recommendation of the Superintendent, it was moved by A. Phillips and seconded by T. Menzie to approve the Resignation –

Secretary – Rebekah Ireland Secretary – Rebekah Ireland (Eff. 10/2/22).

(Eff. 10/2/22)

The motion passed 7 Yes, 0 No.

Public Comment:

One community member signed up to speak. One student came for their P.I.G. (Participation In Government) requirement.

Information/Announcements/Reports:

Parenting Leave - Jillian Bradigan (Eff. 11/22/22)

Requests Requiring Board Consideration:

D. List wanted to move the October 20th Board of Education meeting to

October 19th; the Board agreed to move meeting.

Upon the recommendation of the Superintendent, it was moved by W. Forsyth and seconded by K. Carlson to approve the change of the

Board of Education Meeting scheduled on October 20, 2022 to

October 19, 2022 at 6:30 p.m. The motion passed 7 Yes, 0 No.

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 W. Forsyth and seconded by H. Ball to adjourn the

meeting at 7:08 p.m.

The motion passed 7 Yes, 0 No.

Page

299.83

299.83

220035

22-23 DISTRICT CALENDAR

POSTAGE - DISTRICT

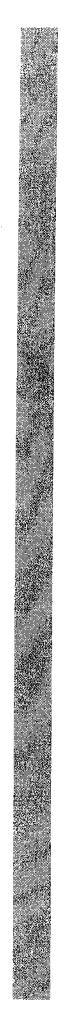
A 1670.450-00-POST

| CSD | |
|--------|---|
| JEN | |
| m Z | 7 |
| ō | |

Check Warrant Report For A - 13; GENERAL FUND - 8/26/22 For Dates 8/26/2022 - 8/26/2022

DINIXZ

Liquidated 92.00 296.00 296.00 Check Amount 92,00 PO Number Check Tota 220071 220071 Invoice Number 58214 58214 Check Description 7666 CASELLA WASTE MANAGEMENT OF NY, INC 1694 HOME DEPOT CREDIT SERVICES Explanation 6187 ENERGY COOPERATIVE OF ELEM 팔 2488 NATIONAL GRID RACT ELECTRIC CUST.. CONTRACT WASTE CUST - CONTRACT WASTE REMOVAL Check Date Vendor ID Vendor Name MAINT - MAT & SUPPLY Account Description REMOVAL 08/26/2022 08/26/2022 08/26/2022 08/26/2022 A 1620.400-00-WAST A 1620.400-00-WAST Account Check# 22568 22569 22570 22571



08/26/2022 09:32 AM

BYRON (GEN CSD

Check Warrant Report For A - 13: GENERAL FUND - 8/26/22 For Dates 8/26/2022 - 8/26/2022

NVISION Liquidated Check Amount 8,509.27 PO Number Warrant Total: Invoice Number Check Description Explanation Check Date Vendor ID Vendor Name Account Description Number of Transactions: 5 Account Check#

Certification of Warrant

urer: I hereby certify that I have verified the above claims,

in number, in the total amount of

10

08/26/2022 09:32 AM

BYRON B SEN CSD

| | NOISION | | | oer Check Amount Liquidated | 404.28 V 404.28 |
|---------|--|----------------------------------|---------------------|-----------------------------|---|
| | | | | FO Number | 220054 Cheek Pata |
| | | | Invited Minches | Daniel Mailiner | SP12404955 |
| | Dates 9/2/2022 - 9/2/2022 | Check Description | | | |
| | D - 9/2/22 For Dates | ر ا | Explanation | GY CORPORATION | MMUNITY |
| | Check Warrant Report For A - 15: GENERAL FUND - 9/2/22 For | Check Date Vendor ID Vendor Name | Account Description | 2589 NOCO ENERGY CORPORATI | MAT & SUPPLY - UNLEADED GASCILINE 22 3951 WALMART COI MAINT - MAT & SUPPLY |
| SEN CSD | Report For A. | Check Date | Acco | 09/02/2022 | 2/20. |
| BYRON B | Check Warram | Check# | Account | 22573 | A 5510.450-00-UNLE 22574 09/0 A 1621.450-00-0000 |

129.61

8/19/22

986.76

Check Total:

Payroll Portion:

and charge each to the proper fund.

Signature

Title

50.00

Check Total:

09/12/2022 08:27 AM

| CSD | |
|------|---|
| SEN | |
| ON E | - |
| ۳ | |

| | | | Liquidated | | -83.51 -8-26-29 | | | | SZZZZ (Promoconomy obronomy). | 109:00 | 109.00 | 218.00 | 218.00 | 109.00 | 144,00 | 396.00 | 14.00 | . 00.66 | 00.66 | | 45.78 | | 120.00 | 00:05 |
|--|---------------------|---|---------------------------------------|---------------------|--|--------------|--|--|---------------------------------|-----------------|--|--------------------|----------------------------------|--|---|--|--------------------|--------------------|---------------------|---------------------------------------|------------------------|----------------------|--------------------------|------------------------|
| | | ŧ | Check Amount | 000 17 | -0.51 26-29 182-04 | | Ē | ALC: USA | 0.00 | O BOROL | 109:00 | 218.00 | 7, 218.00 (Z. | 109.00 | 144.00 | 3.00 346 3.00 346 | 144.00 | 99.00 | - 60 -00 | 1,952.00 | 47.25 W | 47.75 | 120.00 | 120.00 |
| | | Check Description | **/COD# | 3 | 22p089 | Check Total: | Voided During Printing | | Check Total: | 2200b8 | 220068 | 220068 | 220068 | 220068 | 220068 | 220068 | 220068 | 220068 | 2200068 | Gleck Totalisas | 220305 | Hode Totals | 220444 | Check Total: |
| | | - density of | DEPT 809218829 PALATINE II 60038-0004 | 9400309960 | 3400000000. | | SAVANNAH NY 13146 | | SAVANNAH NY 13146 | 1495E9 | 1490920 | 1498319 | 1494662 **#498130**** | 1492436 | 1498320 | 149£30, | 1496787 | 1493611 | 4404153 | 100173 | 460393 | FAVIA.NY 14850.3 | 265681 | SBURCH PA (525) B |
| | 7707/6/5 - 3/3/7077 | Payment Address | DEPT 809218829 . P/ | | | | 14150 ROUTE 31 , SA | A A A | 14150 ROUTE 31, SA | | The state of the s | | | The state of the s | | | | | | PO BOX 2750 , ANN ARBOR MI 48106-2750 | | APOITOBRAC BA | | FO.BOX 360995. PITT |
| | - r | Explanation | | **QID/** | ************************************** | | A-VERDI STORAGE | | GE CONTAINERS | | | | | | | 10000000000000000000000000000000000000 | | | | FIC | | HEMS IN THE STATE OF | | RITEING |
| BYKON K GEN CSD Check Warrant Report For A - 17: GENERAL FILMD - 0/0/22 Ec. | | Check Date Vendor ID Vendor Name Account Description | 1476 **VOID** GRAINGER | CUST - MAT & SUPPLY | oust mata supply cust-mata subbly | | 4836 - CONTINUED - A-VERDISTO | | 4898 A-VERDI STORAGE CONTAINERS | MAINT-CONTRACT | MAINT - CONTRACT | MAINT - CONTRACT | MAINT GENTRAGE WAINT GOVTRACT | MAINT - CONTRACT | MAINT - CONTRACT | WAINT CONTRACT | MAINT - CONTRACT | MAINT - CONTRACT | CNTRACT | 5803 ARBOR SCIENTIFIC | MAT & SUPPLY - SCIENCE | AMA BATAVIA DAVLA | BUS ADMIN - MAT & SUPPLY | REBENE WEGICAL |
| GEN CSD Report For A - 17 | The lands | Check Date Vend Account | 09/09/2022 | | pour le | | CS/US/CUCZ | | 9/2022 | | | on the second | | | *************************************** | | | | COM MAINT | 09/09/2022 | 57 V. M. | - March 1212 | | DOGO ENERGY INSURAN |
| Check Warrant F | | Check # Account | 22531 | A 1620.450-00-0000 | - 4 (620-56-40:000) - 4 (620-45) 40 (600) | 22675 | 2,2013 2,000 mg | Life Control of the C | 22576 | A 1621 AUG-EONT | A 1621.400-00-CONT | A 1621.400-00-CONT | A 1624 400-00-CONT | A 1621.400-00-CONT | A 1621.400-00-CONT | A 1621/400-00 CONT | A 1621.400-00-CONT | A 1621.400-00-CONT | # 1621400.com | 22577 | A 2116.450-03-SCIE | 22578 | A 1310.450-00-0000 | 72.674 A 9068 800-00 |

BYRON B SEN CSD

| Invoice Number Check Description Check D | Check# | Check Date Vendor ID Vendor Name | | Daymont Addmin | | | | |
|--|---|---|--|--|--------------------|--------------------------------|---------------------------------------|--------------|
| School | Account | Account Description | | | Invoice Number | Check Description PO Number | | : |
| SCIE MAT & SUPPLY - SCIENCE 51831618R3 18648-1878 | 22580 | į | OLOGICAL SUPPLY CO | | LOTTE NC 28260-023 | | CHECK AMOUNT | Liquidated |
| Delication | A 2110.450-03-5 | SCIE MAT & SUPPLY - SCIENCE | | | 0404040 | | | |
| BRIGARY BRIGATION BRIGATION BRIGATION BRIGATION BRIGATION BRIGATION BRIGATION BRIGATION BRIGATION BRIGATOR BRIGATION BRIGATI | 4.2110.25000 | DANGERS GARDS TOWN THE | | 30 X 152 | 51451616Kj | 220328 | 905:30 | 902.90 |
| 09/09/2022 7842 CASEYS WOOD PRODUCTS INC PO BOX 355 , WOOLWICH ME 04579 0000 OCC ED MAT & SUPPLY HS DO STR64-IN 0000 ADMINI - MAT & SUPPLY HS PO BOX 355 , WOOLWICH ME 04579 0000 ADMINI - MAT & SUPPLY - MUSIC UPS MUISI MAT & SUPPLY - MUSIC UPS MAIN - MAT & SUPPLY - MUSIC UPS MAIN - MAT & SUPPLY - MUSIC UPS MAIN - CONITACT - MAINTENANCE 163433-1 MAIN - CONITACT - MAINTENANCE 163433-1 MAIN - CONITACT - MAINTENANCE PO BOX 288 , EAST PEMBROKE NY 14056 MAIN - CONTRACT - MAINTENANCE W7723 MAIN - CONTRACT - MAINTENANCE PO BOX 288 , EAST PEMBROKE NY 14056 MAIN - CONTRACT - MAINTENANCE W7723 MAIN - CONTRACT - MAINTENANCE W7723 MAIN - CONTRACT - MAI & SUPPLY W7723 MAIN - MAINTENANCE - MAI & SUPPLY HS 14450 MAIN - MAINTENANCE - MAI & SUPPLY HS MAINTENANCE - MAI & SUPPLY HS MAIN - MAINTENANCE - MAI & SUPPLY HS MAINTENANCE - MAI & SUPPLY HS MAIN - MAINTENANCE - MAI & SUPPLY HS MAINTENANCE - MAI & SUPPLY HS MAIN - MAINTENANCE - MAI | | | | | 51868430RIS. | 220326 | | 323.33 |
| 10000 OCC ED MAT & SUPPLY HS | 2 | | | | | Meckalola . | 1,117.98 | |
| COUNTRACT MAT & SUPPLY THE GIN MILL BEATCH WHITE CARE BETWEEN BEATCH WILL BATZZ | O CO OTA OCCA | 41 000 | | LO BOY 365 , WOOLW | ICH ME U45/8 | | | |
| 1990 2022 314 20 | A 2200.430-03-0 | OCC ED MAI & S | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | Manager Company | 0237861-JN | 220288 | 90.55 | 81.60 |
| DOUGNOOT | | | · · · · · · · · · · · · · · · · · · · | | | her Faral | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | |
| MUSIN MAT & SUPPLY THE GIN MILL 8/3/22 | 225BZ | *09/08/2022 TEAM DITABLICARD | | PO BOX RZ3" CHREC | 144E NC 28201-1423 | | | |
| MUSING MAT & SUPPLY - MUSIC UPS B7722 | A 1240,450-00-C | | THE GIN MILL | | 8/3/22 | 220387 | A 10000 | |
| SEADING SECTION STATE ST | A 2110.450-03-N | | UPS | | 877722 | 22034 | 05.20 | 82.20 |
| 1990B1202 | 1000 · 1 | | | | 190 | 25004 i | 7 28.4 | 4.33 |
| DISTRIBUTIONS INC | | NI VERNICO DI SERVICO DE CONTROL | | PORTER STATE | | HECKTOFIE | 66.63 | |
| MAIN CONTRACT - MAINTENANCE 163433-1 | | DISTRIBUTOR | S INC | | | | | |
| CONCIDENCE SAST CREEKSIDE INC PO BOX 288 , EAST PEMBROKE NY 14056 | A 5510.400-00-N | | 111 | | 163433-1 | 220400 | 348 96 | 22 72 |
| Decidio Control Particle C | | CONTRACTS | | | | | A DOOR | 67.122 |
| D9/09/2022 838 CREEKSIDE INC PO BOX 288 , EAST PEMBROKE NY 14056 | 74 5510 400 april | ANN CONTRACT MAINTENANCE | | | 19184 TEST | 226400° | 2723 | 900 |
| 00000 ATRIETIC - MAT & SUPPLY WRSD234 00000 ATHLETIC - MAT & SUPPLY W80187 0000 ATHLETIC - MAT & SUPPLY HS 14450 0000 OCC ED MAT & SUPPLY HS 148810-1 0000 GROUNDS - MAT & SUPPLY BC82869 | 22584 | | Ů. | - | | heck Total: | 221.73 | - 1.5 (|
| 0000 ATHLETIC - MAT & SUPPLY W80187 0000 ATHLETIC - MAT & SUPPLY W80187 0000 ATHLETIC - MAT & SUPPLY W80186 0000 OCC ED MAT & SUPPLY HS 14450 0000 OCC ED MAT & SUPPLY HS 148870-1 0000 GROUNDS - MAT & SUPPLY BC62869 0000 GROUNDS - MAT & SUPPLY BC62869 0000 GROUNDS - MAT & SUPPLY BC82600 08009/2022 S286 ENERGY ENGERTRIBES INC BC82600 CONT MAINT - CONTRACT 191091 | A 2855.450 03-0 | A C C | | College Control of the Control of th | 12702A | 220 <u>438</u> | Library Transfer | 19800 |
| DOUGH ATHLETIC - MAT & SUPPLY W80186 W80186 DOUGH DOUGH W8018 W8018 W80186 W801 | A 2855.450-03-0 | 8 | | | W80187 | 220438 | 7 00 00 F | 100.00 |
| 19409/2022 SELIS DAVIS INTERNITORNEING 14450 1 | A 2855,450-03-0 | | | | Mandae | 220430 | 00:001 | 100.00 |
| 1445の 12922 | | 主義の関係の理論 まるのか 全国 自然の はいかい | | | WOU I SO | 220438 | 100,00 | 100.00 |
| 148810-1 148810-1 148810-1 148810-1 148810-1 148810-1 148810-1 148810-1 148810-1 148810-2 | | 09/09/2022 - SATS DAVIS INTERN | MILLONAL NO THE | ASOMROAB SU | E.1A, FAIRPORT NY | leck Total | 400.0 0 | 16 2 3 |
| ### ### ############################## | A 2280.450-03-0 | | | | 148810-1 | 990084 | 12.000 | |
| ABROGLED TOOT EMERRETER CTUPE INC. JORGER CHAIN STATE BATAWIKINS 1402 DOOD GROUNDS - MAT & SUPPLY BC82669 DOOD GROUNDS - MAT & SUPPLY BC82600 DODUG 2022 SZ86 ENERGY ENGERRISES INC. TOUR HOLY TOURTH SIRE TOURTHORD CONT MAINT - CONTRACT 191091 | | | | | | 1020 | Z00.14 V | /4.692 |
| 0000 GROUNDS - MAT & SUPPLY 0000 GROUNDS - MAT & SUPPLY 00000 GROUNDS - MAT & SUPPLY 00000 GROUNDS - MAT & SUPPLY 00000 GROUNDS - MAT & SUPPLY BORGATER THEFT MOUNT TWO INTERPRETATION NY 145100 1191091 | 22586 T. T. | -09.092022 7001 EVERTETRAC | TOP NC | ADDITION OF THE PROPERTY OF THE | NY 1402 | heck Total (1.5) | 268.74 | |
| DOOD GROUNDS - MAT & SUPPLY UBUBZIUZ | A 1622,450-00-0 | | | | BC82869 | 220072 | 1,065.57 | 1.065.57 |
| 09/09/2012 SZEG ENERGY ENGERZHISES INC TO PO POXIBE INTEL STREET MOUNTINOR NY 145/10 191091 | A 1622.450-00-0 | | | | BC82600 | 220072 | 156.90 | 156.90 |
| CONT MAINT - CONTRACT | 22587 | DOJUB 2022 SASE ENERGY ENER | REPRESING | POPONE WILLS ST | LINE WOR | Reck Total | 1 <u>722.47 </u> | |
| 09/12/2022 08:27 AM | A 1621.400-00-C | | | | 191091 | 220064 | 300.00 | 300.00 |
| | 09/12/2022 08:27 AM | | | | | | Pa | Page 2/12 |

| EN CSD | |
|--------|--|
| RON BE | |

| NAT & SUPPLY - SCIENCE MAT & SUPPLY - SCIENCE EMPLOYEE BENE - MEDICAL INSURANCE EMPLOYEE EMPLOYEE | NOISION | Check Description Invoice Number PO Number Check Amount | Check Total: | INV. C. BEDFORD MA | 74947858 2201855 4.17.24 1.17.34 4.119.34 | 2742255 220303 18.72 5 | Ap Minson Street | SEPTEMBER 220000 129,579.16 129,579.16 2022 | 9BPTEMBER 228080 - 3,158.46 - 101,710.94 202.2 | SEPTEMBER 220000 2.871.09 2.871.00 2.87 | Check Total: 241,094.37 (Check Total: 241,094. | Check Total: 2,458.30 N STREET, BATAVIA | 89.311 220488 193.67 193.67 K94985 220409 144.76 144.76 | 994985 220409 99.99 🗸 99.99 🗸 99.99 🗸 99.99 | 5530480 220437 132.43 🗸 131.15 | Check Total: |
|--|---|---|--|--|---|------------------------|--|---|---|--|--|--|--|---|--|--------------|
| TEN CSD or Report For A - 17: GENERAL FUND- Check Date Vendor ID Vendor Name Account Description 09/09/2022 1067 ERIC ARMIN IN FRI SCIE 09/09/2022 3540 F.W. WEBB COI 09/09/2022 3540 F.W. WEBB COI 09/09/2022 3540 F.W. WEBB COI 09/09/2022 1268 FLINN SCIENTE 03-0000 EMPLOYEE BENE - MEDICAL INSURANCE CO-0000 EMPLOYEE BENE - MEDICAL INSURANCE EMPLOYEE BENE - MEDICAL INSURANCE CO-0000 EMPLOYEE BENE - MEDICAL INSURANCE CO-0000 EMPLOYEE BENE - MEDICAL INSURANCE EMPLOYEE BENE - MEDICAL INSURANCE CO-0000 GROUNDS - MAT & SUPPLY OO-0000 BUS ADMIN - CONTRACTUAL | 9/9/22 For Dates 9/9/2022 - 9/9/2022 | | C PO BOX 416366 , BOSTON MA 02241-6366 | <u> </u> | PO BOX 71721 | | EPÍAN AFTAL KÍM REIBMILTER LÉBOY NY TARBO | Odd | Delphometer (Control of the Control | 크앤 | NTY TREASURER COUNTY BUILDING NO 1 | SER COMPANY PO BOX 111 76 FRANKLIN STREET, | | FER TPD BOX 3408 AVON NV | | |
| BYRON BI Check # Account 22588 22589 A 1621 460 A 2110.450 A 9060.800 A 9060.800 A 9060.800 A 9060.800 A 1622 450 A 1622 450 A 1622 450 A 1622 450 | EN CSD int Report For A - 17: GENERAL FUND - | | 09/09/2022 1067 ERIC ARMIN INC | MAT & MAT & BUTTLE BUCE 09/09/2022 3540 F.W. WEBB COM | 6-06-0000 MAINT-MAT-& SHPPLY. | | OSIGNOS PROPERTIES PROPERTIES PROPERTY | | A 1066 BBC 04-0019 ENPLOYEEBENE - MEDICAL INBURANCE A 9068-800-00-0000 EMPLOYEE BENE - MEDICAL INSURANCE | A 9060, 800-00-0000 EMPLOYEE BENE - MEDICAL INSURANCE. | 2 1365.GENESEE COUNA 1380 460-REQUESTE COUNA 1380 460-REQUESTE 100 100 100 100 100 100 100 100 100 10 | 19/2022 | | D-00-0000 GROUNDS - MAT & SUPPLY GWIGGZOTZ SETS GENESEE VALUE | A 1310.400-00-0000 BUS ADMIN - CONTRACTUAL | |

BYRON B SEN CSD

| CHECK Wallain | Report For A - 1 | Check Wallank Report For A - 17: GENERAL FUND - 9/9/22 For Dates 9/9/2022 - 9/9/2022 | 9/9/22 For Dates | 9/9/2022 - 9/9/2022 | | | _ | |
|--|---------------------------|--|--|---|--|--|------------------------|---------------------------------|
| Check # Account | Check Date Vel Accour | ite Vendor ID Vendor Name Account Description | Explanation | Payment Address | Invoice Mumber | Check Description | - | |
| 22595 | 09/09/2022 | 1425 GILLETT'S HARDWARE | WARE | 6330 TOWNLINE ROAD PO BOX 247, BYRON NY 14422 | PO BOX 247, BYRC | aguina o L | Check Amount | Liquidated |
| A 1627-460-00-000 | | DD WAINT MAT & SUPPITY | | | 127896 | 220095 | 12.72 | 127.27 |
| 22596 09/ A 1620.450-00-0000 | 09/09/2022 0-0000 CUST | 22 1476 GRAINGER CUST - MAT & SLIPPLY | TOTAL CATTERNATION OF THE STATE | DEPT 809218829, PALATINE IL 60038-000 | ATINE IL 60038-000 | | | |
| Subjected Balk of Services | | | | | 9420412828 | 220089 | 402.00 | 402.00 |
| 4.162045000-0000 A.1620.450-00-0000 | | CUST - MAT & SUPPLY | | | 9407168047 | 720089 220089 | 170 db. | 429 00 |
| A 1620,450-00-0000 | | CUST - MAT & SUPPLY | | | 9426419108 | 220089 | 70.56 | 70.56 |
| A 1620 457 00-0000 | | etst måt a suppreset Otst måt skøppe va | | | 9412382664 | 22098454 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 7 690 · | 786.97 316.83 |
| 22597 | 09/09/2022 | 7400 GREAT AMERICAN PUBLISHING | N PUBLISHING PEAT AMTERICAN | 75 APPLEWOOD DRIVE STEA, SPARTA MI | E STE A, SPARTA M | Check Total: | 3,126.90 | |
| 480.E | EDIE TEXTE | SHRUGES THOOMS TO SHENCE | | | 110008978 | 7 20298 | A 059 | 43.50 |
| 22598 | 09/09/2022 | 1534 PATRICIAL GUNIO | 0 | 5947 LAKE ROAD , BER | BERGEN NY 14416 | Check Total: | 16.50 | |
| A 1240 MGO | DOMOS A ATTAINED | N. CONERRETHING | | | MIEAGE REMBURSENEN | 1 | A88 7 | |
| 22599. | 2202/60/60 | 4383 **CCINTINUED** C | SV.EDLICATIONA | 80 MUNSON STREET | LEROX NY 14482 | Check Total: Voided During Brinting | 9.88 | |
| | | | | | | | | |
| 22600 | 3/2022 | 1383 GV EDUCATIONAL PARTNERS | 1 PARTNERSHIP | 80 MUNSON STREET, I | LEROY NY 14482 | Check Total: | 0.00 | |
| A 2610.490-00-0009 A 2610.490-00-0000 | BOCE BOCE | BOUES SVOB - CURPIEDLING DEV BOCES SERVICES - AV | | | SEPTEMBER 21EG SEPTEMBER 2020 | 220001 | 7 (61.06 286,211.30 | 来(格利)的 286,211.30 |
| A 1420,490-00-0000 | and the second | LEGAL BOCES | | | SEPTEMBER 2028 SEPTEMBER ** | 220001 220001 a | 2,910.00 | 2.940,00 3. 56.86 393 |
| A 2330.490-03-0000 | 0000 | BOCES - REGULAR SUMMER SCHOOL | | | SEPTEMBER 2020 | 220001 | 26,400.00 | 26,400.00 |
| 09/12/2022 08:27 AM | ≥ | | | | | | | Page 4/12 |

| , | SEN CSD | |
|---|---------|--|
| |) Z | |
| | BYRO | |
| | | |

| BYRON B BEN CSD Check Warrant Report For | BYRON B 3EN CSD Check Warrant Report For A - 17: GENERAL FUND - 9/9/22 For | | Dates 9/9/2022 - 9/9/2022 | | | N N N N N N N N N N N N N N N N N N N | Sick |
|---|--|--|----------------------------|---|-----------------------------------|---------------------------------------|---------------------------|
| Check# Check Date Account Ac | Date Vendor ID Vendor Name Account Description | Explanation | Payment Address | invoice Number | Check Description PO Number Ch | Check Amount | - Princi |
| A 1480.490-00-0000 | BOCES | | | SEPTEMBER 2020 | | | 6,202.79 |
| A. 24.10.490-03-0000 A 2110.490-03-0000 | BOCES SERVICES - LIFEM | | | SEPTEMBER: * 2000 SEPTEMBER | Zgrinal 220001 | 38 026 63 | 14(21))) 8() 38 006 83 |
| \.1621.490.00_0000 \.5510496-00-0000 | MAINT BOCES SERVICES BOCES SERVICES BUS DISTORNISHING | | e C | 2020 SEPIEMBER UNI SEPIEMBER | 220001 220en] | 4.857.04 | 4,857,04 4,857,04 |
| A 1310.490-00-0000 | BUS ADMIN - BOCES | | | 2020 SEPTEMBER | 220001 | 9,456.49 | 9.456.49 |
| A 15 <u>20 180 00</u> 00 | A. Baces Service - Casers | | | SEPTEWBER | 2200.04 | 283.00 | 00.583.00 583.00 |
| | BOCES SERVICES - PURCHASING | | | SEPTEMBER 2020 | 220001 | 275.70 | 275.70 |
| A 1016-490-06-0000 A 1870-490-00-0000 | BOARD OF ED BOCES BOCES SERVINES PRINTING | i de la companya de l | | SEPTEMBER 2000 *** SEPTUMBER | 226901 | 965.98 | 365.90 |
| A 1680.490-00-0000 | BOCES SERVICES - DATA | | | 2020 SEPTEMBER | 220001 | | 203 744 27 |
| A 1984 490 oponio | TROCES SERVICES. ADMINISTRATIVE CORO. | | | 2020 SEPTEMBER [©] . POZU E. | 220001 | | 28 44 07 |
| A 2020,490-00-0060 | BOCES SERVICES | | | SEPTEMBER 2020 | 220001 | 583.86 | 583.86 |
| A 22504490 00 00 000 A 2856496 00 000 | BOCES SERVICES SPECTED SOCES SERVICES ATH FTICS | | | SEPTEMBER 2020 SEPPEMBER | zzajeti zzenał | 57 664.12 | 57.664 12 1 683.28 |
| A 1430,490-00-0000 | BOCES - PERSONNEL | | | zuzu SEPTEMBER | 220001 | 1 225 66 | |
| 09/09/2022 | COSERGE 2022 7624 HILESIDE CHILDREN'S CENTI | REN'S CENTER | 183 MONROE AVE, RO | 2020 C ROCHESTER NY 14620 | nece Local | 7.0 ES 212 10 | |
| A 2250,472-01-0000 | SPEC ED TUITION - PRIVATE - | | | ADJ | 220383 | 142.24 | 142.24 |
| . Fr. 1937/09/ | 8/2029 8/2029 | 30 27 | 83 OLWERSTREEF NG 14120 | CI CKTH FONAWARDAN | hek Total | 44244 | |
| A 5510.450-00-TIRE | MAT & SUPPLY - TIRES | #95 TIRES | | 1024526 | 220248 | 406.76 | 406.76 |
| 09/12/2022 08:27 AM | | | | | | Page | 5/12 |

| SEN CSD | |
|---------|---|
| ď | _ |
| BYRON | |

| | JEN COD | | |) | | | • | (|
|---|------------------------|--|-------------------|---|------------------------|--|--------------------|--|
| Check Warran | t Keport For A - | Cneck Warrant Report For A - 17: GENERAL FUND - 9/9/22 For Dates 9/9/2022 - 9/9/2022 | 9/22 For Dates | 9/9/2022 - 9/9/2022 | | | Ż | 7 0 5 5 7 8 7 8 7 8 8 8 8 8 8 8 8 8 8 8 8 8 |
| Check# | Check Date | Check Date Vendor ID Vendor Name | 1 | Payment Address | | Check Description | | |
| Account | | Account Description | Explanation | | Invoice Number | PO Number | Check Amount | Liquidated |
| A 5510.450-00-11RE | | MAT & SUPPLY - TIRES | #84 TIRES | | 1025321 | 220248 | 684.06 | 684.06 |
| 22pB3 | 15. 19/09202 <u>7.</u> | A 1998 LAKESHORE SEAR | | 2697-EAST DOWNGUE | ZST CARSON CA | Check Total: | 1,090.82 | |
| A 2110.450-01-1000 | A COMP | MAT & SUPPLY - KDG | | | 312116079722 | 20000 | | |
| A 2110.450-01-READ | | MAT & SUPPLY - READING | | | 311709072722 | 220224 | 94.6 | 104.95 |
| | DT.10000- THAT.A | LASUPPLYSINGS CEDIAMIA SURRY | | | 31721,2007,2622 | 2002A | 21.14 V 38.79 V | 29.99 #12.96 #22.37 |
| 22604 | 09/09/2022 | 7244 LINEAGE | | E HONDOM HEADINGS | , ; | Check Total: | 374.05 | |
| | 00000 TEST BUS | ADMIN CONFERENTUAL | | | 1977-24N | #202 Bruger | 1,51840 | 518.40 |
| 22605 | 09/09/2022 | 2180 MAIN STREET DELI | | 8 SOUTH MAIN STREET PO BOX 156, CHURCHVILLE NY 14428 | | Check Total: | 518.40 | |
| A 10 to 460 | ACE | HID OF EDIMERASURE 4 | | 生活 人名 | 8/1/22 | 2.704/45 | 2 15:096 | 96,636 |
| 22606 | 09/09/2022 | 2183 MAKE MUSIC INC | • | PO BOX 733687, DALL | , DALLAS TX 75373-3687 | CIECA LIDICAL LINE | | |
| A 2110.450-01-MUSI | | MAT & SUPPLY - MUSIC | | | TK5U-8H4S | 220281 | 00 OF | 45.00 |
| 2002 | . 158109/2022 - 7 | 7628-MONROE COUNTY FINANCE | DIRECTOR OF | Cheparthen Offerations 50 West Main Street, SUI ROCHESTER NY 14614-1228 | | Skerk Totals Sec | 1986E | 1000 |
| A 1620 400-00-WAS | T CUS | T. CONTRACT WASTE | | | 1141046 | 220407, | 411 ao 1 | 411.00 |
| 22608 | 09/09/2022 | 2395 MONROE COUNTY SCHOOL BOARDS AS | SCHOOL | 333 METRO PARK, STE C 102 , ROCHESTER NY 14623 | C 102, ROCHESTEI | Sheek) olal ER | | |
| A 1030 300 22609 | 09/09/2022 | 09/09/2022 2397 MONROE COUNTY WATER | WATER | PO BOX 5158, BUFFALO NY | O NY 14240 | :2201463 ************************************ | 75.00 7 | 25.00 |
| A 1620,400-00-WATE A 1620,400-004 WATE | O-WATE CUST | -CONTI | ELEM Jese Wigh | | 712.17.2-8124.22 | 220062 220862 | 389.00 1/ | 389.00 |
| 22610 | 09/09/2022 | 5991 NASSP/NHS | | PO BOX 417939, BOSTON MA 02241-7939 | γ. | Жеск Total. | 544.12 | |
| 09/12/2022 08:27 AM | AM | | | | | | | Page 6/12 |
| | | | | | | | | |

Page

09/12/2022 08:27 AM

| CSD | |
|-------|---|
| SEN | |
| þ | , |
| BYRON | |

| # 100 | | | 770712 77071 | | | • | |
|--|--|-------------|---|---|----------------------------|------------------------|---|
| • | Check Date Vendor ID Vendor Name | | Payment Address | | Check Decription | | |
| Account | Account Description | Explanation | | Invoice Number | | Check Amount | / 11,000 |
| A 2110.450-03-0000 | MAT & SUPPLY - HS | 22-23 | | 9001597097 | | 385.00 | 385.00 |
| 226 1945 A 2286.450.03.000 | 2022 | | OPEANPES, DRIVE, N | PRORA OF 442B2 | Check Total: | 385.00 | |
| 22612 09/09 | 09/09/2022 2589 NOCO ENERGY CORPORAT 集ビ WALE SUPPLY UNI EADER: GASOLINE | NOI | DEPARTMENT # 116218 PO BOX 5211 BINGERMITON BY 1390 5211 | | Check Total: | 699.53 | 2000 2000 2000 2000 2000 2000 2000 200 |
| A 5510.450.00.UNI E A 5510.450.00.UNI E A 75510.480.0000ES | MAT & SUPPLY - DIESEL FUEL MAT & SUPPLY - UNLEADED GASTINNE 'MAT & SUPPLY - TOTES - FUEE | | | SP12402359 SP12408545 SP12408867 | 220046 220054 220046 | 2,074.47 i 149.06 J | 2,074.47 449.06 11,205.26 |
| 22613 09/09/2022 | /2022 2672 NYSSMA | 77 | 718 THE PLAIN ROAD , | Ch , WESTBURY NY 11590 | Check Total: | 4,165.87 | 1904FFF 80 50 50 44 FFF 10 50 70 50 50 50 50 50 50 50 50 50 50 50 50 50 |
| 22614 09/09/2022 | MAN & LIPTON MUSICA 2022 2870 PEPPER MUSIC | 7.4 9.7 | PO BOX 786212 , PHILA 6212 | PHILADELPHIA PA 19178- | Szaz 18 | 210 m J | 480.08 |
| A 21/fearsteid musick Taxiadaspolymis | 2110456-07-MUSI MAT & SUPPAY MUSIC | | | OFFICE STREET | 22/haq. | A 039 Z | 7.14 6.50 |
| 22615 09/09/2022 | | | C 155 A INDUSTRIAL DRIVE , NORTHAMPTON MA 01060 | GI E , NORTHAMPTON | Check Total: 시 | 13.64 | |
| A 2110.450-01-READ | STELEM SOUPPLY - READING | | | 1236282********************************** | 22020 | 7 009 | 2.00 |
| A 2250.450-01-0000 A 211040101.READ | | | | 3 | 220228 220228 220328 | 141.90 | 60.89 129.00 |
| A 2110.450-01-READ | MAT & | | | 1236264 | 220229 Check Total: | 66.00 | 00.09 |
| 03/08/20.07 AZ280:450:03/0000 | 22616. *********************************** | A K | SE BEFFFRSON PORBOX 1700 | 98411 | 220298 | 1.430F68 | 7. <u>124.06</u> |
| | | | | [5 | Check Total: | 130.68 | |

BYRON (GEN CSD

| Powment Address | Payment Address | | | Check Amount Liquidated | 1 | 27.00 / 27.00 | 180.00 | | 90.35 / 93.78 | 50:06 | 60.00 60.00 | 76.40 V 68.90 | 76.40 7.35:99 ~ 76.34 | 36.99 | 775.00 78 00 F 149.97 F 148.97 | 227.97 |
|--|---|-------------------|-----------|-------------------------|---------|--|-------------------------------|--------------------|---------------|------------------------|-------------|------------------------------|--------------------------|--|--|-------------------------------|
| Payment Address Invoice Num P.O. BOX 549 , YORKVILLE IL 60560 843063 197 74 DIAGNOSE SERVICE LIGHT 14100 THE BERGEN WY 144 13 THE FEBURE BY 146 15 THE SERVICE LIGHT 14100 THE BERGEN WY 144 15 THE SERVICE THE | Explanation | Check Description | PO Number | TO NATIONAL | SOCIETY | Check Totals | 220240 | chrokania. | 220390 | Chgok Total: | 220402 | . Сивск Тота. 220282 | Check Total | Check Totał: | Check Total: ZZ0Z85: ZZ0Z85 | Check Total: 880 620479 |
| Xplanation A DIAGNOSE SE A DIAGNOSE SE WING | Explanation SOM SOM #74 DIAGNOSE SE #74 DIAGNOSE SE #75 DIAGNOSE SE #76 DIAGNOSE SE #77 DIAGNOSE SE | ress | | YORKVILLE IL 60560 | 843062 | A TOTAL TOTA | CROSO BERGEN N/CIA | K-S-IPRESTROTEGY W | 7/19/22 | EUSO, TRANSPORTATION | 202223-04 | REMBÎNIC PA (SICID) 39671 | B. CHEAGOTERO 348 | AND STREET SUITE 214 NY 14805 144051 | ROAD , BUTHERNI CONYKI #. ************************************ | |
| | WOO STAN TO STAN THE | Payment Add | ion | | | | HOF TA DIAGNOSE SERVICE LIGHT | NATEUR ON CO. | | KUSENGATES THEISSENGAN | | Maks Ltcz Perboxens | NE COECATA | 250 CUMBERI ROCHESTER | RKING 60857REANSIT | CLASSROOM |

Page

09/12/2022 08:27 AM

BYRON B SEN CSD

| BIRON B. JEN | STA COD | | | | | |
|--|--|--------------------------------------|-----------------|----------------|---------------------|------------|
| Check Warrant Repor | Check Warrant Report For A - 17: GENERAL FUND - 9/9/22 For | 9/9/22 For Dates 9/9/2022 - 9/9/2022 | | | 2 | Voision |
| Check# Che | Check Date Vendor ID Vendor Name | Payment Address | | Chook Decoring | 1 | |
| Account | Account Description | Explanation | finvoice Number | PO Number | rou Chark Amount | |
| A 2110,480-01-1001 | TEXTBOOKS - 1ST GRADE | | | | Succes Allibuilt | Liquidated |
| | | | M/2/8396 | 220179 | 239 60 | 230 60 |
| A 2110.480-01-1002 | 2 TEXTBOOKS - 2ND GRADE | | 44707000 | | | 00'607 |
| | | | W/ 2/ 0580 | 220179 | 239.60 | 239.60 |
| The Period of th | TANK TO THE CONTRACT OF THE CO | | 3MT278396 | 220179 v. st. | | |
| 1. 3. 2.110.480 OUT1004 | 1 TEXTEGGISS - 4THROBADE* | | PRESTOR STATE | ALC: NO. | | |
| | Way transconnection and the second se | | | | | 7 1#9.BD |
| | | | | | | |

| 1,278.26 | | 135.77 | | 878.95 | | 97.31 | | | .\ | 2,045,44 | | 663.62 1 663.62 | 668.62 | 68.96 RR 9R | \ | 13.02 1/2 | | 384.00 : 400.00 | 3 |
|---------------------------|--|--------------------------|--|--------------------|-------------------|--------------------------|---|----------------------|--------------------------------|----------------------------|------|------------------------|------------------------------|--|--------------------------|--------------------------|------------------------|--|---|
| Check Total: | | 220213 | 220188 | 2202027 | 220210 | 220197 | 220190 | 220204 - 244355 FEB. | 220209 | neck Jistal | | 220393 | Check Total: | 220266 | 220266 | Check (Total | | 220007 | |
| PHILADELPHIA PA 19182- | Sang (Arthorna | 208130375773 | 308104027243 | 308 04028505 | 308104085266 | 208130375726 | 208130375779 3081648186073 | 208130375739 | 308104026169 | PLAGE: CHICAGO II 60673 | | 121503073-001 | HRDChenger NV Anno | 43870 | 43870 | | ENTERBRIVE, CHICAGO IL | 43204923 | |
| PO BOX 825640 , | The state of the s | (本) (本) (本) (本) | | | | | | | | PLY BLC - 24110 NETWORK | 1241 | | TO TOWERS FOND | The state of the s | | | COLLECTIONS 60693 | A PARTY OF THE PAR | |
| 3305 SCHOOL SPECIALTY INC | THE RESERVE OF THE PROPERTY OF | MAT & SUPPLY - 1ST GRADE | SPEC ED - MAT & SUPPLY | NATA SUPPLY SOUNCE | MATAGESUPPLY KEG | MAT & SUPPLY - 2ND GRADE | MAT & SUPPLY KDG WAT B SUPPLY A SE GRADE | LY-MATH | SPEC ED - MAT & SUPPLY ELEM | HESTANDENTERNETANDSCHAFTER | | GROUNDS - MAT & SUPPLY | SUNDENC | TECH COMPUTER EQUIP - ES | TECH COMPUTER EQUIP - HS | and sile my kinnike with | | ITRACTUAL | |
| 09/09/2022 330 | CH COCC ED | MAT & SU | Principle of the Party of the P | | e 831 | 2 MAT & SUPI | g er | TH MAT & SUPPLY WATH | | 9(09/2022 53 630 | | . | Dang 7022 Jagi Sulniking Inc | 200 | | nch in Section in | | 0 ADMIN - CONTRACTUAL | |
| 22626 0 | A 2280,450/03-0000 | A 2110.450-01-1001 | A 2250.450-01-0000 | A210.485.03-SCIE | 4.2446456501-1000 | A 2110.450-01-1002 | A 2110 450-04-1000 A 2100450-01 (001 | A 2410,450-03-MATH | A 2250,450-01-0000 | 22020 1 5 0 | | A 1622.450-00-0000 | 22628 E. E. T. O. | A 2630,200-01-0000 | A 2630.200-03-0000 | 225098 元 元 | | A 1240.400-00-0000 | |

BYRON B SEN CSD

| - | | Liquidared | | 5 |
|----------------------------------|--------------------------------|---|---|--------------------|
| | ption Charle America | 0.00 Printing | Printing | 0.00 Primite |
| | Check Description PO Number | Check Total: Voided During | CheckTotals -0958 Voided During Printing | Check Total: |
| | Invoice Number | Check Total: PO BOX 530958 , ATLANTA GA 30353-0958 Voided During Printing | PO BOX 530958 , ATLANTA GA 30353-0958 | LANTA GA BESS 1958 |
| Drawant Add | rayment Address | PO BOX 530958 , AT | PO BOX 530958 , AT | *Poleoxismesa.Al |
| | Explanation |)** SYNCB/AMAZON | ** SYNCB/AMAZON | ESTREBARIZOU |
| Check Date Vendor ID Vendor Name | Account Description | 117 **CONTINUED** SYNCB/AA | 117 **CONTINUED** SYNCB/A | 11A-463KINUE |
| Check Date Ve | Accou | 09/09/2022 | 09/09/2022 | |
| Check # | Account | 22631 | 22632 | 22683 F. H |

| 0.00 124 hr F 108.93 136.28 137.32 | | 34.99 (49.60) 62.15 61.33 (51.33) 51.33 | | 255.35 280.90 9.38 2.38 123.04 145.94 83.76 83.76 85.49 85.49 |
|--|--|--|--|--|
| Check Total: ** 220347 | 220415 220415 220353 220369 228436 | 220446 220446 720163 | 220450 220367 21868 *** | 220973 270958 220403 |
| ###################################### | 665.9954964449 95,405187696697 696.3993786.35 698.3993786.35 6884.394643664 | 476659457539 476659457539 1689734546899 | 753783753988 447556749776 5138968759488 784348957453 | 438465767734 438465767734 566594789877 FACIAL TISSUES 99859989535 |
| MATE SIPPLY (STORADE ON SOC WKR MAT & SUPPLY - | MATA SUPPLY ELEMA MATA SUPPLY ELEMA MATA SUPPLY - SCIENCE MATA SUPPLY - MATH BUS ADMIN MATA SUPPLY - HS | TECH COMPUTER EQUIP - ES WAT & SUPPLY HS CUST FOONTRACE TELEPHONE | MAINT - MAT & SUPPLY MAT & SUBPLY - ART MAT & SUBPLY - ART GGG ED MAT & SUPPLY - STH GRADE | CUST MAT & SUPPLY MAT & SUPPLY SCIENCE MAT & SUPPLY GLEANING SUPPLIES MAT & SUPPLY - 3RD GRADE |
| 22834 * 03.03. A-2116,450-01-1607 A 2825,450-01-0000 | A 2110450-01-0000 MAT & SUPPLY ELEMINOR A 2110450-03-ENGL TEXTBOOKS-ENGLISH A 2110.450-03-SCIE MAT & SUPPLY - SCIEN A 2110.450-03-MATH NAT & SUPPLY - MATH A 2110.450-03-MATH NAT & SUPPLY - MATH A 2110.450-03-0000 MAT & SUPPLY - HS | A 2630.200-01-0000 A 2 1:10:456:93:0008 A 1626.408:06:1ELE | A 1621.450-00-0000 A 2110.450-03-ART A 2410.450-08-6000 A 2280/450-08-6000 | A 1620 450,00,0000 A 2110 450-09-64-6 A 2110.450-01-1003 D9/12/2022 08:27 AM |

5,967.26

Check Total:

09/12/2022 08:27 AM

Page

| CSD | |
|----------|---|
| - | |
| Ä | |
| a | / |
| Z | |
| X R | |

| Check# Check | Check Date Vendor ID Vendor Name | Dammer A | | | | |
|---|---|--|---|--------------------------|---|------------------|
| Count | Account Description | rayment Adgress | | Check Description | 5 | |
| HIDOOR A | Account Description | Explanation | Invoice Number | PO Number | Check Amount | Liouidated |
| A 2110.450-01-1002 | MAT & SUPPLY - 2ND GRADE | | 873457737838 | 220339 | 27.87 | 20.20 |
| A 2810.450-01-0000 | GUIDANCE - MAT & SUPPLY | | 340003477054 | 220020 | , | 10,73 |
| | ELTH. (250) | | COST INCOCTO | 2203/0 | 78.18 / | 78.18 |
| A 2 10 4 750 01 100 2 5 100 2 | MATA SUPPLY "INDICERABLE | 大きな ののこのでは 国内の地域の対象の | 79550976787 | 1, 12,027 | | |
| A 2110.450-01-1004 | MAT & SUPPLY - 4TH GRADE | | 949939675957 | 220349 | 00 00 61 | e go |
| A 2110.450-01-READ | MAT & SUPPLY - READING | | 698957953834 | 220367 | 25.53 | 1 0.00 |
| A 2640,200,011,0000 | STEER COMPLETER FORINGES. | | THE CONTROLLED OF THE | | , 70. / | 7.07 |
| Tallo to control to the | MATERIAL PROPERTY OF THE PARTY | | A CONTRACTOR OF | 21.050 E | V 86.14. 34. 34. | 200062 |
| A 2630.200-03-0000 | TECH COMPUTER EQUIP - HS | | 476659457539 | 220446 | | 50.06 |
| A 2110,450-01-1003 | MAT & SUPPLY - 3RD GRADE | | 779742565407 | 05000 | 49.60 K | 62.15 |
| 。 "太空"的处场阵的"空"相似是 | WATER SIDELLY SKIP AND SIDELLY | | 773743303437 | 220348 | 7. 64.49 | 4.49 |
| 4 <u>7</u> 810460-6990 | GUIDA KEESWAFA SUPPLIA | | 500 100 100 100 100 100 100 100 100 100 | 22570 | 7.53 00 00 00 00 00 00 00 00 00 00 00 00 00 | 122.gn |
| A 2110.450-01-1002 | MAT & SUPPLY - 2ND GRADE | | 469689739366 | 220371 | 70 12 5 | 70.40 |
| A 2110 450-01 1004 | MAT & SUBPLY ATH GRADE | | 476775780064 | 070000 | 2 ! | ر ت ت |
| A 2110 450 DE READ | MAT & SUPRIE READING | | 964789469995 | 2000 | 58.27 V | 58.27 |
| A 2636:200-63-00666 | | | 883954793584 | 228410 | 841.98 × | -79G:00- |
| A 2110,450-01-0000 | MAT & SUPPLY ELEM | | 674793336783 | 210868 | 85.74 | 85.74 |
| A-2:110.450.01-1903 A-2:10.450:01-1002 | A-21/10/450-01-1003 MAT & SUPPLY - 3RD GRADE A 21/10/450-01-1002 NAT & SUPPLY - 2ND GRADE | | 578978854653 **540394983488*** | 220348 220177 | 13.99 | 13.99 |
| A 2116.459-07-1004 | MAT & SUPPLY - 4TH SRABE | The state of the s | 435597585458 | 220349 | 12.50 1 | 44.50 |
| A 2110.450-01-READ | MAT & SUPPLY - READING | | 767334863835 | 220367 | 131.75 | 111.23 |
| A 2256.450-04-0060 H | SPECED MAT & SUPPLY ELEM | | -986589956966 | 220410 | 260.00 | 259.80 |
| A 2110.450-01-1003 | MAT & SUPPLY - 3RD GRADE | | 695774433747 | 220348 | 6.69 | . 6.95 101.01 |
| A 2110.450-01-1004 | MAT & SUPPLY - 4TH GRADE | | 80000000000 | 0,0000 | 07.001 | 165.35 |
| 2 A 2250 458-161 90 60. A 21 10 450-03-09-96 | | | 230039797050 20003979795956 | 0.403 2.04.0 | 171.65 V 260.00 L | 192.70 259.80 |
| A 2110.450-01-0000 | MAT & SUPPLY ELEM | | 637759583395 | 210868 | 13.90 | 13.90 |
| A 2110.450-01-0000 | MAT & SUPPLY ELEM | | 475587664665 | 210868 | 41.70 | 41.70 |
| A Zitte 45peticione | WAS ASSUPPLY REEN | | 75735493494 | 210068-3-5 240888-3-5 | 7 18 18 18 18 18 18 18 18 18 18 18 18 18 | 46.95 148.12 |

BYRON (GEN CSD Check Warrant Report For A - 17: GENERAL FUND - 9/9/22 For Dates 9/9/2022 - 9/9/2022

| MOISIAN | - | | Liquidated | | | 20.0g | | 語の おり 人間 いた | |
|--|----------------------------------|---------------------|-----------------------|-------------------------------------|--------------------------|---------|-------------------|--|------------------------|
| | | tion | Check Amount | | 00,200 | 7 00'CE | 00'96 | 解除生 | |
| | | Check Description | | | 220268 | | Checks of all | | 90000 |
| | | Invojes Number | | TO BOX (1) 030 , HENDERSON NV 89077 | 25736 | | HIT HATERS OF | | R1220720-002-004 |
| 9/9/2022 - 9/9/2022 | Payment Address | | DO BOY 777950 | LO BOX / / 850 , FI | | | 66 VEASTANGIN GF | A CALL TO CALL TO CALL TO CALL THE CALL | |
| . 9/9/22 For Dates | | Explanation | N 10 | | A | | CH TO C | | |
| Check Warrant Report For A - 17: GENERAL FUND - 9/9/22 For Dates 9/9/2022 - 9/9/2022 | Check Date Vendor ID Vendor Name | Account Description | 6973 TANG COMPANY LLC | | JURR DEV - CONTRACT ELEM | | ABLETUP SON MAYER | | GROUNDS - MAI & SUPPLY |
| nt Report For A - | Check Date V | Acco | 09/09/2022 | | _ 2 | | 03/00/50 | | |
| Check Warral | Check# | Account | 22635 | 0.004 | A ZU10.400-U1-0000 | | 22636 | A 4850 AE | A :022.430-00-0000 |

| RJ220720-002-001 220408 211,61 V 211.61 | Check Total: 211.61 Check Total: 211.61 Check Total: 211.61 Check Total: 211.61 AT600 | PO BOX 5521 , CORAL VILLE IN 52241 | 22020 <u>8</u> 51173 68 8 22020 <u>8</u> 2 258885 | DEPT 809218829, PALATINE IL 60038-0001 | 9400309960 220089 83.51 V 83.5 |
|---|---|------------------------------------|--|--|--|
| 00-0000 GROUNDS - MAT & SUPPLY | 33.0000c CCESTAAT & BUPPLY HSES | 09/09/2022 4008 WEST MUSIC | 2 | 09/09/2022 1476 GRAINGER | 00-0000 CUST - MAT & SUPPLY US GOOD CUST - MAT & SUPPLY BEGOODE CUST - MAT & BUFPLY |
| A 1622,450-00-0000 | 22e37 s | 22638 | A 2410.450.0 | 22639 | A 1620.450-00-0000 A 1620.450-00-0000 A 1620.450-00-0000 |

| 7 | |
|-------------------|--|
| 30 | |
| | |
| - Rayfoll Portion | |
| | |
| | |
| | |
| 5 | |
| ₩. | |
| - 5 | |
| 藿 | |
| 10 | |
| | |
| 10 | |
| 繇. | |
| | |
| 9 | |
| | |
| | |
| | |
| | |
| | |
| | |
| 100 | |
| | |
| | |
| | |
| W | |
| 35 | |
| | |
| odest. | |
| | |
| | |
| × | |
| Š | |
| | |
| M | |
| | |
| | |
| | |
| 33 | |
| 2 | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Ž. | |
| | |
| C. | |
| | |
| 8 | |
| | |
| | |
| 8 | |
| | |
| | |
| e e | |
| 902 S | |
| 200 | |
| 8 | |
| . J | |
| | |
| | |
| | |
| | |

291.84

Check Total: Warrant Jotal

23

BYRON B SEN CSD Check Warrant Report For A - 19: GENERAL FUND - 9/23/22 For Dates 9/23/2022 - 9/23/2022

| Charle # | | | 770716716 | | |
|---|---|---------------------------------------|---|----------------------|--|
| Account | Check Date Vendor ID Vendor Name Account Description | Payment Address Explanation | Address Invoice Number | Check Description | |
| 22640 | 09/23/2022 7666 CASELLA WASTE MANAGEM | ENT OF | PO BOX 1372, WILLISTON VT 05495 | | Check Amount Liquidated |
| K-18-20400-00 | WAST CUST CONFRACT WASTE WASTE DISPOSAL | MENEW | 6124 | 22n071 | 28000 - 2038 14004 - 15 |
| A 1620.400-00-WAST | | ELEM | 61243 | 220071 7200M | 115.00 i 115.00 |
| A 1620.400-00-WAST | WAST CUST-CONTRACT WASTE REMOVAL WAST CUST CONTRACT WASTE | HIGH | 61243 | 220071 | 333.00 🗸 333.00 |
| 22641 | 09/23/2022 6886 EZ PASS | TOLLS BY | TOLLS BY MAIL PAYMENT PROCESSING | Check Total: | 1,369.00 |
| E 7:4 651(FARE)(6) | TOWN AS CONTRACTOR TOWN | CENTER P | CENTER PO BOX 15183, ALBANY NY 1221 183, F | 12 | 12 22 15 15 15 15 15 15 15 15 15 15 15 15 15 |
| 22642 ********************************** | 09/23/2022 7423 FIRST WESTERN EQUIPMENT FINANCE. | | PO BOX 2068 , MINOT ND 58701 | Check Total: | 22.52 |
| 22643 | 09/23/2022 2488 NATIONAL GRID | PO BOX 11 | PO BOX 11742 , NEWARK NJ 07101-4742 | Check Total: | 1,758.03 |
| 22544 | ELEG GONTRACTIUM FILEGITRIC TO USIZSIZUZZ BUSS UGI ENERGY SERVICE | STIC | OB/OB/OB/OB/OB/OB/OB/OB/OB/OB/OB/OB/OB/O | PA | 34709 |
| A 1620.400-00-GAS | SAS CUSTCONTRACT GAS AS CUSTCONTRACT GAS | | G5435157 | 220084 270376 | 1,13 <u>8,70 V</u> 1,138,7 |
| 22645 ************************************ | 09/23/2022 3885 UTICA NATIONAL INSURANCE INC. UNIXIII COATE INSURANCE NS. CONTRACT VEHI WE. | NSURANCE PO BOX 6532, | 32 , UTICA NY 13504-6532 *** 1353-86 | Check Total: 220bl/2 | 1,211.38 97.80.00. 00.987.00 |
| A 1910.400-00-0000 | | | 1353798 | 220017 | 17,817.00 / 11,103.00 |
| 09/23/2022 01:04 PM | | · · · · · · · · · · · · · · · · · · · | | | Page |

BYRON (GEN CSD Check Warrant Report For A - 19: GENERAL FUND - 9/23/22 For Dates 9/23/2022 - 9/23/2022

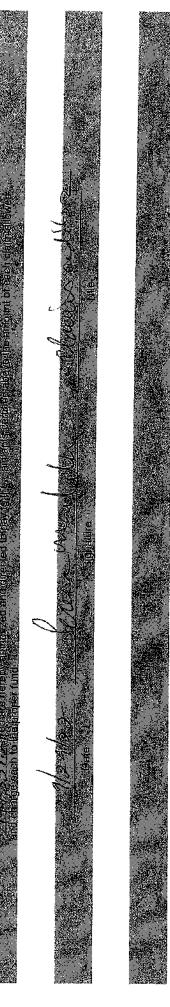
| | Noision | - | Liquidated | |
|-----------------|---|----------------------------------|--------------------------|---|
| | | iption | Check Amount | 136 474 00 |
| | | Check Description | PO Number | Check Total: |
| | | | Invoice Number PO Number | |
| | Check Warrant Report For A - 19: GENERAL FUND - 9/23/22 For Dates 9/23/2022 - 9/23/2022 | Payment Address | | |
| | 9/23/22 For Dat | | Explanation | |
| | 19: GENERAL FUND - | Check Date Vendor ID Vendor Name | out Description | |
| GEN CSD | t Report For A - | Check Date | 200 | 000000000000000000000000000000000000000 |
| BYRON (GEN CSD | Check Warran | Check # | | 22546 |

| | Liquidated | To the state of th | 8) 2-184 m | 3,066.59 | 969,54 | 123.22 | 1 |
|---------------------|-----------------|--|--|-------------------------|--|----------------------------|--|
| ription | Check Amount | 136,474.00 | Post of the Control o | 3,066.59 | 969.54 | 123.22 | 6,284.24 |
| Check Description | PO Number | Check Total: | 2004.00 | 220486 | 220400 # 740400 | 220486 | Check Total: |
| | Invoice Number | 10121 POAGS HOLE | | 428219 428908 | 44.000 A 10.000 A 10. | FIN CHARGE | KNJ DZZOT, OTBE |
| | | ATTN: NICOLE HOWE 10121 POAGS HOLE ROAD DANSMILENX 14427 | | | | | POSE X 408 NEWAR |
| ij | Explanation | GY SERVICES LLC | | 1 | | T. | 16.55 X 10.00 TO |
| Account Description | and Description | 6398 VALLEY ENERGY SERVICES LLC | MAT & SUIDDIV - DIESEL ELIEL | MAT & SUPPLY - UNLEADED | AND SUBJECT OF STREET | MAT & SUPPLY - DIESEL FUEL | SUPERIERIZONIME |
| | | 09/23/2022 | A 5510 450-00-DIES MAT | | | A 5510.459-00-DIES MAT | 2012 May 101 201 201 201 201 201 201 201 201 201 |
| Account | | 2646 | A 5510.4 | A 5510,4 | A THE THE | A 5510,4 | 1047 A |

Certification of Warrant

75.98 147,537.24

Check Total: Warrant Total:



Page

103.25

Check Total:

09/29/2022 11:39 AM

BYRON B():EN CSD Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022

| | MISION | | 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Lieur Athount | | -863.33 |
|------------------|---|---------------------------------------|---|--|----------------------------|---|
| | s 9/30/2022 - 9/30/2022 | Payment Address | Invoice Number PO Number | 4608 **\/\OID** | 106967564 | HOUTE STANKING TO THE CHECK LIGHTS TO THE PRINTER |
| | Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022 | Check Date Vendor ID Vendor Name Paym | Account Description Explanation | 2426 **VOID** MR ROOTER PLUMBING 195 D | ACCOUNTS PAYABLE ***VOID** | 4898 CONTAINED A WESDISTORAGE 14158 |
| BYRON B()EN CSD | Sheck Warrant Report For A | Check # Check Date | Account Acc | 22487 09/30/2022 | A 600 AC | 2.8dB *** 1.0938.2022 |

| 218.00 | . 99.00 109.00 | 99.00 | 109.00 109.00 99.00 | 218.00 | | | |
|--|--|--|--|-----------------------|---|--|-----------------------------------|
| 218.00 | 99488 174.00 109.00 | 99.00 | 109.00 | 218.00 | 1,520,000 1,000,000,000,000,000,000,000,000, | 83.80 | 15.94 |
| | | | | tai: | | ital: | tal: |
| Chedr To | 220068 220068 | 220068 220068 220068 | 220068 220068 220068 | 220068 Check Total | <u> </u> | Check Total: | Check Total |
| 4 KINAH IN T. 13 1498828 1504498 | 1504045 1501782 | 1505035 | 1505552 1502Pats MFS 34 A | 1505553 | SOCCER | X475-ELBANY HOWESSEDG REINBÜRSEN | MOALENY 14476 STUDIES NOTES IN |
| OUTE 3# SAV | | | | | DGE ROAD B | ROMSTEDBO | NDALL RIP KE |
| ERS ERT | | | | | 7.7469 FI | THO COUNTY | 1950 KE |
| FAGE | | | | | | N | |
| R. VERDI SEG S. VERDI SEG VIRACT | NTRACT VIRACT VIRACT | THREET THE STATE OF THE STATE O | UTRACT TRACT | TRACT | CONFECAVIEW | A SUDELLY | WENNETHBA |
| MAINT - CONTRACT | MAINT CONTRACT MAINT CONTRACT MAINT CONTRACT | | MAINT - CONTRACT NAME - CONTRACT DIAINT - CONTRACT | MAINT - CONTRACT | 22 407 24 4 1 C | 985 Walker | ATRETIC |
| A 1621.400-00-CONT A 1621.400-00-CONT | A 1621 400-00-CONT A 1621 400-00-CONT A 1621 400-00-CONT A 1621 400-00-CONT | A 1621 406-00-CGNT A 1621 400-00-CONT A 1621 400-00-CONT | A 1621.400-00-CONT AJEZHARDA OG TOONT A 162H 400 00-CENETH | A 1621.400-00-CONT | opple of | 09/30/20 | |
| 22649 A 1621.4 A 1621.4 | A 1621.4 A 1621.4 A 1621.4 | A 1621.4 | A 1621.4 | A 1621.4 | 20060. | 158654 162567 | 20657 2 - 4 2465 4 |

2/16

Page

09/29/2022 11:39 AM

BYRON (GEN CSD

Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022

| | | Liquidated | | | | |
|----------------------------------|---------------------|--------------------|---------------------------------------|---|----------|-------------------|
| | notion . | Check Amount | | | 103.25 | 100 |
| - Acces | Po Number | - S rumper | 623 | | | |
| | Invoice Number | | ROCHESTER NY 14 | VIII. 00/ 20/ 20/ 20/ 20/ 20/ 20/ 20/ 20/ 20/ | OPTROCER | PAGEZ VARSITY |
| Payment Address | | | 3205 E RIVER ROAD, ROCHESTER NY 14623 | | | |
| | Explanation | | _ | | | |
| Check Date Vendor ID Vendor Name | Account Description | REAL DECT SATORATE | OSOS BEST SALCHAIEU | ATHLETIC - CONTRACT | | LETTED CONTRACTE. |
| Check Date 1 | Acc | 09/30/2022 | 2202/00/00 | | | Tw Guan-su |
| Check# | Account | 22653 | 200 | A 2855.400-03-0000 | | -une sues du |

| | 206.50 | 83.80 | e3 80 | 83.80 | 30:000 30:000 30:000:00 | 83.80 | - 19.380 Table 1 | 25.99 | 08:30 | 100.00 | 206.00 1,910:90 | 1,610.00 | 181.00 |
|-------------|--|--|---|--|--------------------------------------|--|------------------------------|---|---|--|--|---|--------------|
| BOYS SOCCER | Check Total: 2848 GRAMEY ROAD, CALEDONIA NY 14423 PHES II | Check Total: 1420 WEST AVENUE , HILTON NY 14468 | | Check Total: 99 NORTH STREET, CALEDONIA NY 14423 | 13100 KEYSOR RD , MARTVILLE NY 13111 | 9/2/22 JV GIRLS SOCCER | F P. STARET BATAVA NY 146.25 | 1-667435 220102 | Check Total: ### BONDOX 288 FAST PENTROKE NYAROSB | W90129 220438 | Gheck Forming AICT Ogst X. 74554 市 (1944年) (| Check Total: 8631 SCIPIO RD NUINDA NY 14517 B N E NY E | Check Total: |
| | 22654 09/30/2022 371 JEEFREY BIRD. A 2866 AUTG-0080 ATHET MACONTRACT | 22655 09/30/2022 442 STUART BRICKMAN | A 2005 404-04 (000) AUGUSTIC SCOTTRACTA | 22656 09/30/2022 545 CALEDONIA MUMFORD CSD | 30/20 | A 2855,400-U3-0060 ATHLETIC - CONTRACT | 30/20 | A 1622.450-00-0000 GROUNDS - MAT & SUPPLY | - 24869 | A 2855.450-03-0000 ATHLETIC - MAT & SUPPLY | 22640 T. T. OBSO202 ESTABLISHAY AUTOMATION ANIAZEMOTOR CONT. MAINT CONFIRMOT | 22661 <u>***********************************</u> | |

Page

09/29/2022 11:39 AM

BYRON B SEN CSD Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Date

| | 130/2022 - 9/30/2022 | -L-3 - 3/30/22 FD | r Dates 9/30/2022 - 9/30/2022 | | Z. | 25101 |
|--------------------|---|-------------------|-------------------------------------|---------------------|--------------|------------|
| Check # Account | Check Date Vendor ID Vendor Name Account Description | Explanation | Payment Address Invoice Number | Check Description | | - |
| 22662 | 09/30/2022 952 DEMCO INC | | PO BOX 8048, MADISON WI 53708-8048 | | Check Amount | Liquidated |
| A 2610.450-03-0000 | 03-0000 LIBRARY MAT & SUPPLY - HS | | 7171945 | 220311 | 601.83 | 429.43 |
| 42563 42563 | OGLOPING TO SEE TANK THE DONNELL | | 9246SMALIKERS CORNERSIRGED RYGEN | Diffect Total: | 28110D | |
| A 205E 400 4 | | | 14422 | | 4. | |
| A 2033.400-03-0000 | da-budu ATREFIIC - CONTRACT | | 9/15/22 | | 111.15 | |
| | | | MODIFIED ROYS | | | |
| A.2855 400 | PORTE STATE CONTRACT. | | 91722_Jv Bers | | 18.68 | |
| A 2855.400-03-0000 | 33-0000 ATHLETIC - CONTRACT | | SOCCER 9/21/02 | | | |
| | | | MODIFIED BOYS | | 311.15 | |
| | | | | | | |
| 22664 | 09/30/2022 8733 KYLIE DORN | | 44 CINNABAR RD , ROCHESTER NY 14617 | Meckilotal Transfer | 306 10 E | |
| A 2855.400-03-0000 | 33-0000 ATHLETIC - CONTRACT | | 9/12/22 JV & VAR | | 167.00 | |
| | を 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | COMPANY | | CO. IO. | |
| 22665 | USI 30/2022 7836 EMERSON OIL CO., INC | , INC | 545 LYELL AVE , ROCHESTER NY 14606 | Neok Total | 167.00 | |
| A 5510.450-00-OIL | | MOTOR OIL | 891842 | 220244 | 1,172.48 | 1.172.48 |
| | | | | | | 1 |

| | | 256.93 ***** | | 111,883.2A | 260.00 | | 339.65 |
|-------|--|--|---|---------------------------------------|------------------------|-------------------------------|---------------------------|
| | 2,716.48 | 2. 25E-09## | 788A | 11965.26 2. minte:26 | 771.39 | 77 (ag | 322.21 |
| 100 E | Check Total: 1020 | 220072 x 2 x 2 x 2 x 2 x 2 x 2 x 2 x 2 x 2 x | IERST | ZBUGZ. | 220329 | gkieck/Thrang. | 210627 |
| | C 5072 EAST MAIN ST RD , BATAVIA NY 14020 | A HOSBAROWAY | 1408 SWEET HOME ROAD SUITE 8, AMHERST NY 14228 | Bernald Bush | 2773027 | on centralitines. Boole | 427723F |
| | 5072 EAST MAIN | | 1408 SWEET HOI NY 14228 | POBOX 7772 | | NO SIBSECOLETEN | |
| | 7001 EMPIRE TRACTOR INC | The Invited Section 1 | 6187 ENERGY COOPERATIVE OF AMERICA | ONTRACTE EGIRIC 1268 FLINN SCIENTIFIC | MAT & SUPPLY - SCIENCE | 1277 FOLIFET SCHOOL SCHUINGES | LIBRARY MAT & SUPPLY - HS |
| | 09/30/2022 | NO A CHOUN | 09/30/2022 | 09/30/2022 | | 进 bare | |
| | 22666 | a **A 4652 489 00-0 | 22667 | 22888 | A 2110.450-03-SCIE | -22669 | A 2610.450-03-0000 |

Page

BYRON B SEN CSD

Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022

DISIN

Liquidated 82.56 8,291.86 Check Amount 103.25 62.56 1,700,00 8,291.86 Check Description PO Number 210763 220316 220013 220488 Invoice Number PO BOX 11, MERION STATION PA 19066 BBSRO-SEPT22 7201 CRAIG ROAD, BATH NY 14810 480769 10493 996527 Payment Address BATAVIA NY 14020 Explanation 1328 GARRESON LUMBER COMPANY **4578 FUN AND FUNCTION** Check Date Vendor ID Vendor Name OCC ED MAT & SUPPLY HS LIBRARY MAT & SUPPLIES -ELEM GROUNDS - MAT & SUPPLY ATHLETIC - CONTRACT OFFICE Account Description CONTRACTUAL 09/30/2022 09/30/2022 A 2610.450-01-0000 A 2280.450-03-0000 A 2855.400-03-0000 A 2110,400-00-0000 A 1622.450-00-0000 Account Check# 22670

1,300.00 Check Total: VOLLEYBALL 09/29/2022 11:39 AM

Page

09/29/2022 11:39 AM

BYRON B SEN CSD

| | No in ion | | Liquidated | 96.005- *********************************** | | 908.94 | | 260.22 | 166.42 | | 8,975.00 | 4,125.00 | 8.750.00 | 83.62 | | | | | 3,959.49 |
|-------------|---|--|--------------------------------|---|-------------------------------------|--|---------------------|---|---------------------|--------------------|---------------|---|---------------------------|------------------------|----------------------|---|--|---------------------|--------------------------------|
| | | ion Chack Amount | 181.00 | 00 00g | 1,000.00 | 40.24 | 949.15 | 269.27 | 166.42 | 19-840'l | 8,975.00 | 4,125.00 | 6 / 50 00 21,850 00 | 83.62 | | 83.80 | 83.80 | m182 814m | 3,959.49 |
| | | Check Description PO Number | Check Total: | 29054.25 mg. 22051.2 | Check Total: | 220297 | Check Total: | 220089 | 220089 | Cited Total | 210899 | 210899 | Check Total | 220241 Cited (Tolal | | | TO CHARGE THE WAY TO COMPANY THE COMPANY T | Oheokorpish (Gr | 220383 |
| | 9/30/2022 | Invoice Number | TTLE WA 98109 | 462 EDB6-001 | NW 5634 PO BOX 1450, MINNEAPOLIS MN | N. N. O. W. S. | W-ATINE-4260098-960 | 9438342769 | 9440675602 | SERCENNY 1446 | 370 | 375 | TRD, SYRACUSE NY | W834012 | , BRUCKPURI NY 14420 | 9/14/22 JV BOYS SOCKER 9/6/22 TV BOARS SOCKER PROPERTY | 9/17/22 JV BOYS SOCCER | BOZHESTÉRTÍP. TE | AUGUST2022 |
| (\ < ./ | Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022 | Payment Address | PO BOX 19833, SEATTLE WA 98109 | | NW 5634 PO BOX 14 | | KOEHT 809248829 R | | | THE SHITEL ROW | | | 5927 COURT STREE 13206 | 300220.5002005000000 | SO PARK AVE , BRU | | | THE TONK ON THE | |
| | BILLS - 9/30/22 Fo | Explanation | | | KT'S | | | | | T-WAR ENANCE | | 111 111 11 11 11 11 11 11 11 11 11 11 1 | з'з'йРРLУ | | | | | RING ENTER THE | And the second |
| | GENERAL FUND | ite Vendor ID Vendor Name Account Description | 7603 INC GIMKIT | SOFTWARE ES | 1465 GOPHER SPORTS | SUPPLY-PE | HAZE GRANGER | MATA SUPPLY | CUST - MAT & SUPPLY | 2 F. ISINGANA ASBU | DS-CONTRACT | GROUNDS - CONTRACT | 7094 HAUN WELDING SU | UPPLY-TANKS & | ATUI CTIO CONTRACT | C CONTRACT | ATHLETIC - CONTRACT | A THE STREET OF THE | SPEC ED TUITION - PRIVATE ELEM |
| SEN CSD | Report For A - 21: | Check Date Ven | 09/30/2022 | Contract Tebra | 09/30/2022 | RE MAT & | | TSDO | | 20,246 | | | 09/30/2022 7 | DO-WELD MAT & S | | | | | • |
| BYRON B | Check Warrant R | Check # Account | 22677 | A 2830 #880 Prefer 460-03 | 22678 | A2110.450-01 | 22879 F. W. | A 1620.450 (0.000) A 1620.450-00-000 | A 1620.450-00-0000 | 22680 | A 1832 400 00 | A 1622.400-00-0000 | 22681 | A 5510.450-00- | A 2955 400 03 0000 | A.285040L03 | A 2855.400-03-0000 | 200 | A 2250.472-01-0000 |

29.98

18.49

22025

312105072722

MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH

A 2110.450-01-ENEN

09/29/2022 11:39 AM

6/16

Page

BYRON B SEN CSD

| BYRON B | SEN CSD | | | | | | | |
|---------------------------------------|--|---|-----------------|------------------------|----------------------------------|--------------|--------------|--|
| Check Warran | f Report For A - 2 | Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022 | LS - 9/30/22 Fo | or Dates 9/30/2022 - t | 9/30/2022 | | L | MOISION |
| Check# | Check Date Ve | Check Date Vendor ID Vendor Name | | | | | | _ |
| Account | Accou | Account Description | Explanation | Fayment Address | Invoice Number | | fion |] |
| | | | | | in coccuration | LO NUMBER | Check Amount | Liquidated |
| 22684 | 09/30/2022 | 6985 TODD HOSBACH | | # 0400 Vool 10 3232 | | Check Total: | 3,959.49 | |
| | 10 Contract of the Contract of | | | 14424 PRO 1 ROAD 4 | 14424 DE STORE HIS CANANDAIGHANY | ~ | | |
| 006.3592.0 | ATTENDED TO ATTEND | TIC TOWN THACT SEE | | | 90.22 M/G R 45 | | | |
| · · · · · · · · · · · · · · · · · · · | のようないという。 | 1. の記憶は、 ・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・ | | 中、 一般で 一連を修する | | A h | | The second secon |

| Check# | Check Dat | Check Date Vendor ID Vendor Name | | | | | | _ |
|---|------------------|--|---|--|--|--|--|--|
| count | 4 | Account Description | latille Explanation | Payment Address | Interior Manual | Check Description | J | |
| 22684 | 2202/08/60 | SQR TODO HOSE | | | | Check Total: | Check Amount | Liquidated |
| 12 22 2 | | mist-state | ASSACH The second secon | 5555 PURDY ROAD #18, CANANDAIGUA NY | NANDAIGUAN | > | | |
| A SECTION AND A | | ATHRETIC TRENITES | | | 22 W. GIR. S. | | 208cb | |
| 22685 | 09/30/2022 | 2 6982 I D BOOTH INC | HINC | 620 WILLIAM STREET PO BOX 579, | Che OX 579, ELMIRA NY | Check Total: | 83.80 | 7.7 |
| A 162 450-000 | 000 2 2 3 000 | MAINT MANT & SEPPLIN | | | 660E8-401 8 | 220033-46-6-5-7 | DE B FEET AND ADDRESS OF THE PERSON NAMED IN COLUMN TO ADDRESS OF THE PERSON N | 104 B |
| 22686 | 09/30/2022 | | 258 JIM BARNARD CHEVROLET | 7101 BUFFALO ROAD P.O. BOX 612, | OX 612, | Check Total: | 8.50 | |
| Algerty decourse | 42. | ATT TO STATE THE STATE OF THE S | CAUP CAUSTRARY CHER | PRINCHALLEN VALLES | ¥ 20 | 77.03.77.7.03.7.7.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1. | 100 Jac | 0038 |
| A 5510.450-00-PART | | MAT & SUPPLY - BUS/EQUIP PARTS | QUIP BUS#74 HEAT SHIELD | HELD 26111 | 11 | 220377 | 79.79 | 79.79 |
| A SSID (EREOGIE) | | ANT SCORPINE SUBJECT AND STREET STREE | ABUSH ANDEEL | SENSOR | | 20077 | | 17.38.00 17.30 17. |
| 22687 | 09/30/2022 | | 1843 JOES AWARDS & TROPHIES | 332 ELLICOTT STREET , BATAVIA NY 14020 | TAVIA NY 14020 | Check Total: | 326.44 | |
| A 2110.450-03-00 | 3-0000 NA | IAT & SUPPLY - HS | | 7446 109-Ravenwood Avenue: 4 | E THOUSE THE PARTY OF THE PARTY | 220161 Ineck Total: | 196.00 | 196.00 |
| A 2855.400-03-0000 | | ATHLETIC - CONTRACT | | | 9/16/22 JV BOYS | 2, 17 17 17 17 17 17 17 17 17 17 17 17 17 | 83.80 | |
| 22689 | 09/30/2022 | 1992 LAB AIDSTINC | NC. | 17 COLT COURT, RONKONKOMA NY 17779 6949 | OMA NY 11779 | heck Total | 88,80 | |
| A 2110 450-03-SC | SCIE M | MAT & SUPPLY - SCIENC | T. T | 455. | 9.00 | 720292 HEGI TBSII | 1.089.70 | 919.30 |
| C. 1.0 C. 1.0 C. | | | | 90895 | | | | Arms and Arm |
| A 2110.450-01-UPK | 聲 | ಶ 📓 | | 312(| 312067081022 | 220221 | 65.62 | 65.62 |
| A 2259.450-01-0000 | | SEEL FOR A SUBPLY ELEV | | | 41957 1115420 200 | 2204135 | 86.00 | No. SE. |
| A 2110 450 01 ENEM | | TANK STATE OF TANK | | 2 | 40012122 | 777077 | 147.07 | 147.07 |

252.88

Check Total:

390 CLAY RD APT 33, ROCHESTER NY 14623

7342 DANIEL MCCAGG

09/30/2022

09/29/2022 11:39 AM

22698

167.00

Check Total:

2900 ROUTE 9 - MALTA, BALLSTON SPANY

2233 MATTHEWS BUSES INC

09/30/2022

22697

Page

BYRON B SEN CSD

| | コロンとは | _ | | a. | | | | |
|--------------------|--|--|----------------------|----------------------------|-----------------|-------------------|---|------------|
| Check Warrant | Report For | Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022 | ILLS - 9/30/22 For C | Jates 9/30/2022 - 9 | /30/2022 | | Z | NOISION |
| Check# | Check Dat | Check Date Vendor ID Vendor Name | | | | | | |
| Account | * | Account Description | Explanation | Payment Address | mining M | Check Description | E6 | |
| | | | | | IIIVOICE NUMBER | PO Number | Check Amount | Liquidated |
| A Z110.450-01-1000 | | MAT & SUPPLY - KDG | | | 310104070700 | 070000 | | |
| A 2140 450-1 | 01-UPK | A 2140 450-01-JPK | | | 777701717 | ZZ0Z19 | 42.54 | 42.54 |
| | | 10000000000000000000000000000000000000 | | | 312067082622 | 220221 | 36.99 | 38 00 |
| | 10000000000000000000000000000000000000 | · · · · · · · · · · · · · · · · · · · | | | | | | |
| 22691 | 696/30/50 | STREET, STREET | | | | | 語の 一般 | |

| H 1 | | | | | | | | |
|--------------------|------------|--|-------------|--|--------------------------------|--|--------------|------------|
| Account | | Account Description | Explanation | Payment Address | : | Check Description | 00 | |
| | | | | | Invoice Number | PO Number | Check Amount | Liquidated |
| A 2110.450-01-1000 | | MAT & SUPPLY - KDG | | | 312104072722 | 220219 | 12.67 | |
| A 2130 450 03 UPK | JPK. | MAT & SUPPLY LIPK | | | 312067082622 | 220224 | 42.24 | 42.54 |
| HOUSE COMMENT | | | | | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 36,09 | 36.95 |
| 15027 | 2002/20/2 | 522 4STT-JOHN LAMBREPOULOS | U.OS THERES | SWINCHESTER BRIVE | - PHTSFORD-NY 14 | 504 | | |
| A 2835,4UU-U3-U0UU | 0000 | ATHLETIC - CONTRACT | | | 9/14/22 VARSITY | | 103.25 | ** |
| | | | | | POTS SUCCER | | | |
| 2000 | C. Ografia | 122.4.2. 7.12 和36 AND AND AND AND AND AND AND AND AND AND | | 和65年展出8年度104、3年 | ALEGRAPH MALATER | | 10.2 | |
| A 2855.400-03-0000 | 0000- | ATHLETIC - CONTRACT | | | 9/21/22 JV & VAR VOLLEYBALL | A PART CONTRACT NAME OF THE PART OF THE PA | 167.00 | |
| 22884 C. J. | Catholic | APPINIS TELEVISION OF THE STATE | | | | Thock Totals 18 18 | 40 70 W | |
| A 2855.400-03-0000 | -0000 | ATHLETIC - CONTRACT | | | 9/9/22 JV & VAR | | 181.00 | |
| | | | | | VOLLEYBALL | | | |
| 28694 | | 22 F642BIEBO EBUOKIIGN | | TARRECTIONS OF | BATER DRIVE | neck Total | 18100 | |
| A 2110.450-01-2300 | 2300 | MAT & SUPPLY - NYS STEM GRANT | | | 1190519081 | 220417 | 1,264.50 | 1,264.50 |
| A 4600 | ENEN CA | WIDEO CORRES | | | LISONS WATER | A2/13/55 | 1 099 40 | 1.399.80 |
| | | | | Therman and the state of the st | ≈H90508540 '* | | 7,464.70 | |
| | | | | | 1 | | | |

| 3,849.00 | 345.80° | F. F |
|---------------------------------------|--|--|
| Check Total: EMONT AVE BRONX NY 10465 | Check Total: 386 ROUND POND LANE, ROCHESTER NY | VOLLEYBALL. |
| LC 4010 EAST TRE | 386 ROUND PO | 14626 |
| 7664 LEROLAV NELL | 8735 RENEE LONG | LETIC CONTRACTS |
| 09/30/2022 28/15.45/10/10000 | 09/30/2022 | 2455,400-03-0000 - MIII |
| 22695 | 22696 | |

Page

BYRON (GEN CSD

Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022

石のジン

Liquidated 693.54 499.44 10,945.25 1,356.98 1,543.44 Check Amount 83.80 693.54 6,513.48 883.33 883.33 1,356.98 441.17 1,543.44 10,945.25 Check Description PO Number Check Total: Check Total 220315 220183 220054 220382 220046 4 LAKEVIEW PARK, ROCHESTER NY 14613 5992 NATIONAL JUNIOR HONOR SOCIETY PO BOX 417939, BOSTON MA 02241-7939 PO BOX 409496, ATLANTA GA 30384-9496 Invoice Number 9/8/22 JV BOYS SOCCER 9/17/22 VARSITY BOYS SOCCER 2131821-00 SP12416244 SP12417167 106997564 2022-903 SINGHAMTON NY 13902-521 Payment Address Explanation 4955 NCS PEARSON EDUCATION INC 2591 NORMAN HOWARD SCHOOL PSYCH - MAT & SUPPLY ELEM MAT & SUPPLY - DIESEL FUEL SPEC ED TUITION - PRIVATE -OCC ED MAT & SUPPLY HS Check Date Vendor ID Vendor Name MAT & SUPPLY - UNLEADED ATHLETIC - CONTRACT ATHLETIC - CONTRACT ACCOUNTS PAYABLE Account Description 09/30/2022 09/30/2022 09/30/2022 A 5510,450-00-UNLE A 2855.400-03-0000 A 2280.450-03-0000 A 2855.400-03-0000 A 2820.450-01-0000 A 5510.450-00-DIES A 2250.472-03-0000 09/29/2022 11:39 AM Account A 600 Check# 22703 22704

BYRON B SEN CSD

Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022

| (| ZDISIAN | | Check Amount |
|----------|--|----------------------------------|--------------------------|
| | | Check Description | PO Number |
| | 9/30/2022 | | Invoice Number PO Number |
| <u>(</u> | or Dates 9/30/2022 - | Payment Address | ï |
| | BILLS - 9/30/22 F | | Explanation |
| SEN CSD | mt Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022 | Check Date Vendor ID Vendor Name | Account Description |
| Ä | nt Repoi | ភ្ជ | |

| # 7 . 040 | | | | | | | | _ |
|---|------------------------------------|--|--|--|---------------------------------|---|----------------------------|--|
| Account | Check Date Vi | Check Date Vendor ID Vendor Name Account Description | Explanation | Payment Address | Invoice Number | Check Description PO Number | ion Check Amorint | - International |
| | 2 | | | | | | | Datable |
| 2701 * 1.025,205-05 | | CONTRACTOR | # 1 m | 238 WIETEDONY ND | SOBOEE SOBOEE | Check Total: | 10,945.25 | |
| 22708 A 2855 ADD 173 | 09/30/2022 | 4639 TERRY PAGE ETCHENNERER | | 44 CLOSE HOLLOWD | RIVE HAMLININY | Check Total: 484 | 83.80 | |
| 22709 ************************************ | 09/30/2022 | 2870 PEPPER MUSIC | | PO BOX 786212 , PHII | PHILADELPHIA PA 19178- | Check Total: - - - - - - - - | 103.25 | 7.30 |
| 22710 | 09/30/2022 | 7056 STEPHEN J RAPALEE | | 17 LEROY STREET, B | , BERGEN NY 14416 | Check Total: | 2.50 | |
| 22711 090 | 09/30/2022 | 09/30/2022 3061 REALLY GOOD STUFF, LLC | | PO BOX 734329 , CHIC | , CHICAGO IL. 60673-4329 | 2201735 4 E | 48.00 | 45.69 |
| A Z 10.450-0 }- | TODO MATE | MAI & SUPPLY - KDG | 1 de 1 | | 8004806 | 220231 | 23.12 | 23.12 |
| A 2110.450-01-1001 | 1001 MAT 8 | A 2110.450-01-1001 MAT & SUPPLY - 1ST GRADE | | | 8053003 | 220234 | 23 PT 23 12 TT 17.56 | 28,12 0.00 1.87 |
| 2274 - A-2250-450-01-0000 | OM-S0/2022 0866 SPEC-ED ELEM | 7391 REALL CAREATHEA | 18 CO 20 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | O BOX SE. CABINED | HN MD 20818 | Check Total: 220454 | 40.68 | -1-168:40 |
| A 2110.450-01-UPK | 25 | MAT.& SUPPLY - UPK *********************************** | | TEGNSETSTREET | 36680 To GOOKESTERNINE | 220454 2006 - 1000 - 10 | 585.40 | 585.40 |
| A 2855:406-03-0000 | | ATHLETIC - CONTRACT | | <u> </u> | 9/14/22 JV & VAR BOYS SOCCER | | 187.05 | Service of the servic |
| A.2015 ARIGNA | | STORY OF THE STORY | | | BOX SPECER | | 10.50 | |
| 22714 | 09/30/2022 | 3164 ROCHESTER CITY SCHOOL DISTRICT | | Ch 131 WEST BROAD STREET , ROCHESTER NY 14614-1187 | EET, ROCHESTER N | Check Total: | 290.30 | |
| 09/29/2022 11:39 AM | | | * | | | **** | ď | Page 9/16 |

10/16

Page

BYRON (GEN CSD

| ביווסוו ל שבוו כשום | 200 | | | | | | |
|--|--|-------------------|---------------------------------------|--|-------------------|--------------|---------------|
| Check Warrant Repo | Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022 | ILLS - 9/30/22 Fo | r Dates 9/30/2022 - 9 | 9/30/2022 | | 2 | MOISIAN |
| Check# | Chock Date Vander ID Vender N | | | | | | _ |
| | neer pare Aerigo; ID Vengor Name | | Payment Address | | | | |
| Account | Account Description | Explanation | | | Creck Description | tion | |
| | | | | Invoice Number | PO Number | Check Amount | i inniriatori |
| A 2815.400-01-0000 | 30 HLTH - CONTRACT ELEM | | | 200030 | | | מולמו כמוכת |
| | | | | GR2203 | 220501 | 985.32 | 985.32 |
| THE PARTY OF THE P | | | | | | | 70:00 |
| C22719 | ON THE PROPERTY OF THE PROPERT | | · · · · · · · · · · · · · · · · · · · | A POST OFFICE AND ADDRESS OF THE PARTY OF TH | Check Total: | 985.12 | |
| 11人がない 一般などの 一般などの 11人の 11人の 11人の 11人の 11人の 11人の 11人の 11 | | | | SECIMINA BEZERVATOR | | | |

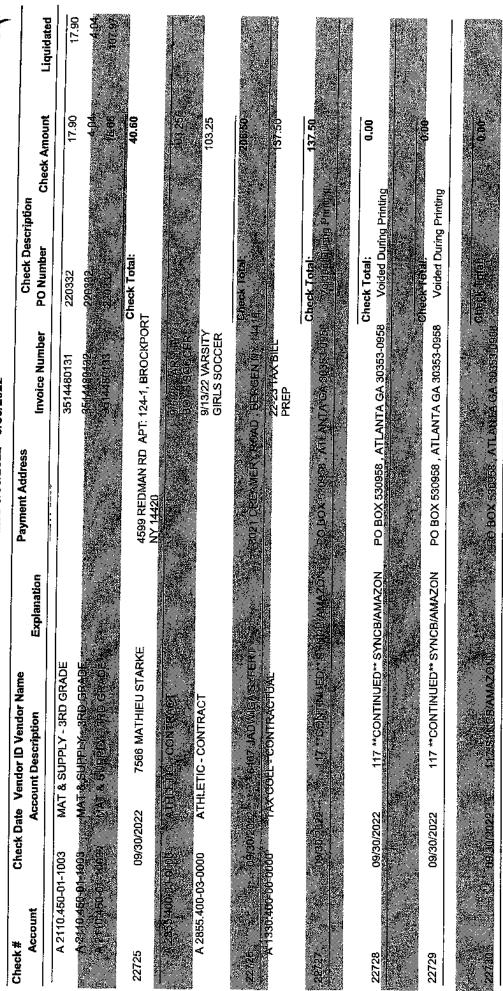
| 1,868.25 | 155.80 | 7.88 | |
|--|---|--|----------------------|
| 2,357.71 | 1,868.25 | 310.00 | 24.76 THE |
| Check Total: 0757 220489 | Check Total: SUN ZERGESS T 220033 | Check-Total: 220429 | Check Jotal |
| OCHESTER NY 14610. (988 | Ruffel 628 Marist 80 - Tube 3418 - 3418 | MISABOIL FORTE | HEADELPHA DV 1948 |
| PO BOX 10757 R | MEDSPERID | | IV. PO Bek 825540, P |
| R REGIONAL HEALTH. | WBURSEMENTS | MEH CORREGRATION IV | D Stehookspron |
| 7024 ROCHESTER REGIONAL HE. A ESTERNING DE CRIMINAL MEDITALITATION DE CONTRACT | 22 SOOR DEFEITEREN SPECIEU E ENTRACTELEN SPECED - CONTRACT HS | MOZ. BAY SCHOOL LEATH HUTH MAT GOUPPLY ELEM HUTH - MAT & SUPPLY ELEM | SUNTACT SUPERS |
| 09/30/2022 7 | 16939/2022 A 22504050114060 A 2250.400-03-0000 SPEC | 0.201-2000 0.201-2000 0-01-0000 | 04-516-2022 |
| 22716 A 2855.4 | 2277 A 2250 40 A 2250.40 | 227 B A'2815.45 A 2815.45 | 91.13g |

| | • | | | 00 |
|--------------------------|---|--------------------------------|---|---|
| 0.00 290.06 290.06 | 86.50 86.50 | 36.31 36.31 | 63.87 BB-87 8.50 154.23 154.23 | 50.82 50.82 |
| Check Total: | 1 220199 3 220198# | 0 220207 | 8 220208 8 | 1 220212 |
| | 308104042981 | 208130375740 | 308/64676/68 218/10/146/6 HS 2081303/5/74 | 7HS 208130393911 |
| OCC ED MAT & SUPPLY HS | MAI & SUPPLY - ELEM IBL, AIS, VIDEO COACH SUBEC TO MAY & SUPPLY - | SPEC ED - MAT & SUPPLY ELEM | A 2250.450-03-0000 SPECED-MAT & SUPPLY HS | SPEC ED - MAT & SUPPLY HS |
| A 2340 450 03-0000 | A 2.250-466.00.00. | A 2250, 450 -01-0000 | 4.21 To 480-4% ENGL A 2250:450-03-0000 | A 2250.450-03-0000 09/29/2022 11:39 AM |

BYRON B SEN CSD

| | | ļ | 1 | | 200200000 | - Arm | | | | | | | | | | | | | | v | 30 | 1 |
|---------|---|---|--------------------|--|--|--------------|------------------------------|--|------------------------------------|--------------------|--|-----------------------|--------------------|--|-------------|--------------|---------------------------------|-------------|--------------------------------------|---------|---|---------------------|
| | | - | Liquidated | 127.47 | 166.40 | | | 290106 -86.50 | -56.74 | -83.87 | 29.86 | 20.00 | -50.062 -127.47 | 186.28 786.40 -143.85 | 200 | 01 8584 5 | | 23/99 | | ka (188 | | 11/16 |
| | NVISIC | | | | | | | | | | | | | | | | | | | | | Page |
| | | | 125.44 | 147.26 | 168.24 | 1.364.83 | | 290.06 -86.50 | -56.74 -56.74 -56.31 | -83.87 | 4.57 | F0 02 | -30.02 | 147.26 168.21 -153.85 | -1,361.83 | 0.80 | 1,658.10 | 88 NO. | 231.99 | 1000 | 915.35 | |
| | | | Check Amount | | | • | | | | | | | 1 | | 7 | |), - | | | | 5 | |
| | | scription | | | | | | | | | | | | 7.5 | | A. A. | | | | | | ļ |
| | | Check Description | 200 | 9 | | Total: | **VOID | 1199 | 95 | 90 | - 58 | | ! 8 | 11 20 | Total: | | Total: | | rotal: | | Total: | |
| | | 6 | | 220191 | 220 | Check Total: | A A | 220199 | 220195 | 220206 | | C1000 | 220200 | 220191 220203 | Check Total | | Check Total | | Check Total | 7007 | Check Total: | |
| | | Invoice Number | 308104056661 | 208130375784 | | | NPA 1916 | 4,5613 142981 | 75793 | 26168 | 74616 | 93911 | 56661 | 026167 | | | 246 | 1 | JLDER C | | TON MA | |
| | 22 For Dates 9/30/2022 - 9/30/2022 | l azioni | 308104 | 208130 | POLICE AND | | ADELPHIA PA 19182- | 308104042981 | 208130 | 308104026168 | 208430 | 20813039391 | 308104056661 | 30810402616 | | A 600 P | PO BOX 6727 , CHANDLER AZ 85246 | | 4772 WALNUT ST SUITE 206, BOULDER CO | 128020. | DEPT ROC PO BOX 415256, BOSTON MA 02241-5256 | ! |
| | 022 - 9/ | ess | | | | | , PHIII | | | | | | | | | | CHANDL | # 1 | ST SUITE | | 30X 4152 | <u> </u> |
| | s 9/30/2 | Payment Address | | | | | PO BOX 825640 | | | | | | | | | 5 | X 6727 , | | /ALNUT | | 30C PO 1 | |
| | or Dates | Paym | | - | | | PO B(| | (part | | | | | da Care | | | PO BO | | 4772 W | | DEPT ROC 02241-5256 | |
| | 30/22 F | ation | | The state of the s | | | TY INC | | | * | | | * | | | | | | | | TAGE | |
| | /6 - ST | Explanation | | | | | 3305 "VOID" SCHOOL SPECIALTY | .dlo/ | #UO/\# | **VOID | | GIO/ | **VOID | | N. | | | | | | 3545 STAPLES BUSINESS ADVANTAGE | |
| | JND BIL | ame | | | | <u>.</u> | SCHOOL | PES BL, AIS, |) } | | SHAR | [YHS | | | | | ORNER | | MOX | | SUSINES | *, |
| | RAL FI | fendor N ption | -KDG | - KDG | | 1 | . VOID | FLEM IBL, AIS | AT & SUPP | - UPK | RIY ENGLI | S SUPP | - KDG | KOG - KOG | | | 5560 SPEECH CORNER | | 6511 SPHERO.COM | | 'APLES E | |
| | : GENE | Check Date Vendor ID Vendor Name Account Description | MAT & SUPPLY - KDG | MAT & SUPPLY - KDG | | | 3305 | OCC EN WAT & SUPPLY PER WAT & SUPPLY - ELEM IBL, A VIDEO COACH | ED. MAY | MAT & SUPPLY - UPK | | SPEC ED - MAT & SUPPL | MAT & SUPPLY - KDG | MAT & SUPPLY - KDG MAT & SUPPLY - KDG | e e | MATA | 5560 SI | | 6511 S | 初加 | 3545 ST | |
| ŭ | or A - 2' | Jate Vei Accour | MAT & | MAT 8 | | Š | 027 | MAT & VIDEO | SPEC- ELEW SPEC- SPEC- | MAT & | ding Lands | SPEC | MAT & | MAT 8 | | | 122 | 5.2 5.2, | 22 | A LANGE | 122 | |
| EN CSD | sport Fe | Check [| 0001 | 1000 | | 2000 | U9/30/2022 | O1-ENEN | | | 3.303 | 20 | 000 | | | i g | 09/30/2022 | OHU. | 09/30/2022 | | 09/30/2022 | |
| | rant Re | * | A 2110.450-01-1000 | A 2110.450-01-1000 | 45001 | | | | 2250.450.01.000 2250.450.01.000 | A 2110,450-01-UPK | A 2016 454709 ENGL A 2016 454709 ORGE | A 2250.450-03-0000 | A 2110.450-01-1000 | * 2110.450.01.1000 A 2110.450-01-1000 A 2110.450-01-1000 | ** | TO SHARE | | 460-00-0 | | | | 1:39 AM |
| BYRON B | Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/ | Check # Account | A 2110 | A 2110 | A 2110 | ç | 3 | A 2110.45 | A 2250.4 | A 2110. | A STATE | A 2250. | A 2110. | A 2110. | | A 162 F | ы | | ğ. | | 4 | 09/29/2022 11:39 AM |
| B | ເ ້ັ | Che | | | | 06266 | 177 | | | | | | | | | | 22722 | 12. | 22723 | | 22724 | \$Z/60 |

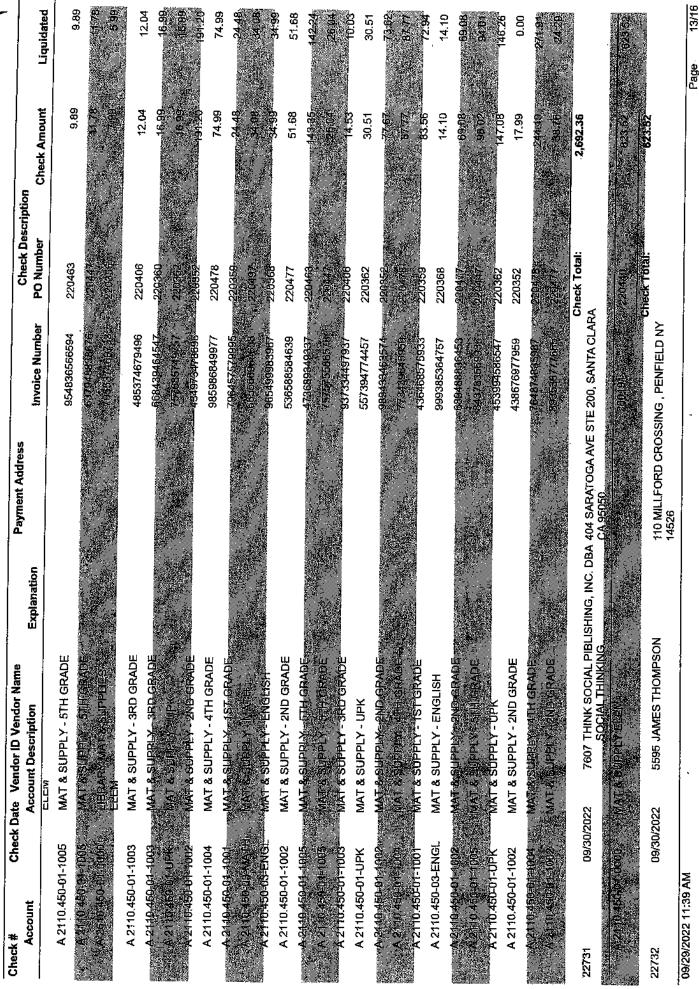
BYRON B()EN CSD



BYRON B SEN CSD

Check Warrant Report For A - 21; GENERAL FUND BILLS - 9/3

| 30/22 For Dates 9/30/2022 - 9/30/2022 | |
|---------------------------------------|--|
| | |
| | |



1,422.24

1,422,24

220457

232321393

MAT & SUPPLY - CENTRAL SUPPLIES

A 2110.450-00-CENT

09/29/2022 11:39 AM

500.00

Check Total:

14/16

Page

BYRON (GEN CSD

| Check Warrant Report | Check Warrant Report For A - 21: GENERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022 | LLS - 9/30/22 For Da | ates 9/30/2022 - 9 | 30/2022 | ۸ | 2 | MAISION |
|----------------------|---|-------------------------------|--|--|--------------------------------|--|------------|
| Check # Chec | Check Date Vendor ID Vendor Name Account Description | P _z Explanation | Payment Address | Invoice Number | Check Description PO Number | otion Chack America | |
| A 2020 ARD 04 DODG | THE PERSON AND MICE. | | | | | DIECK MITGUIL | Liquidated |
| 0000-10-004:0303 | FAIR OFF - CON RAC! ELEM | | | 10/1/22 | 220490 | GO GOZ | |
| A 2020.400-03-0000 | PRIN OFF - CONTRACT HS | | | , |) | 00.007 | 00.007 |
| | | | **** | 10/1/22 | 220490 | 200 00 | 000 |
| | | | とり こうけいか 一十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二 | - The state of the | | On Constitution of the Con | 00.00 |
| | | | | 200 | 1 | | |
| 100 | THE REPORT OF THE PARTY OF THE | | 1. 大角影 | | CIRCL COMP. | 1400 ME | |
| | | | | の対象を対象を対象の対象の | | | |
| | | | | | | | |

| | 70.38 | 70.38 | | 7,906,50 | | | 4.48 | 46.56 | 100 00 | 180.86 | 38.70 | 18.87 | 7.52 | 92-79 | | 90000 |
|--------------------------------|--------------------------|-----------------------|-------|---------------------------|---------------------------------------|-------------------------------|---|---|-----------------------|---|---|-----------------------|---|-------|---|--|
| Worl The Party | 70,38 | 70.38 | | 7,906,50 | 7,006.50 |). | 4.48 | 46,88 | 105.90 | 215.95 | 78.70 78.70 | 18.87 | 6 0 0 | | 654.96 | 90100 |
| St. Chack Total: | 220012 | 220012 Check Total | | 220379 | Total Tatal | CA 91716 | 220389 | 22.0152 | 220433 | 220152 | Z20502 | 220433 | 220389 | | Check Total: WARK NY | P. Diago |
| 924 BUEEN OFF 4246 N | 5849289 | 5849289 | | 2736 | | o, cilit OF INDUSTRY CA 91716 | 8/22/22 | H 102 102 102 103 103 103 103 103 103 103 103 103 103 | 8/23/22 | 9/6/22 | 2000 E | 8/23/22 | 8122/22 | | JESSICA SHERIDAN, DIRECTOR 131 DRUMLIN COURT, MAPLE BLDG., NEWARK NY | NEW NEW SHIP |
| S POBOX 927 | | | 14616 | | | 7.0. BOX 80308, CII -0506 | | | | 2001年2月1日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日 | | | | | - : | |
| 29767 FOSHBA BUSINESS BOLLINON | P-ES | | Ų | VATE - | | | <u> </u> | | | | PIPE TO SERVICE THE PERSON OF | | | | 5329 WAYNE-FINGER LAKES BOCES | White White |
| | TECH COMPUTER EQUIP - ES | | | SPEC ED TUITION - PRIVATE | A A A A A A A A A A A A A A A A A A A | | A 2110 450-03-SCIE MAT & SUPPLY - SCIENCE | SULL LINE | MAT & SUPPLY ELEM | MAT & SUPPLY - HS | BOARDOFEE DAT SURE | MAT & SUPPLY - HS | MAT & SUPPLY - SCIENCE | | 5329 WAYNE-FI | WHAT OUT THE WAR |
| 09/30/23: | | C490 (490) | | A 2250.472-03-0000 SP | Callette Marketine | 130100 | 450-03-SCIF M/ | A 2480 450 03 0000 - AA1 WSUP WILLS | A 2110.450-01-0000 MA | 984 | AZTO 350 (D-000). | A 2110.450-03-0000 MA | A 2(10.450-03-SCIE MAT & SUPPLY - SCIE) A 2(10.450-03-SCIE MAT & SUPPLY - SCIE) | | 09/30/2022 | 10000000000000000000000000000000000000 |
| 60277 | A 2630 | | | A 2250 | 27.78E | | A 2110 | 7.200 | A 2110. | A 2110 | A 24 TO | A 2110. | A 2110. | | 22736 | |

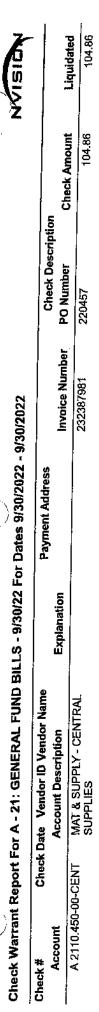
0.00

Check Total:

15/16

Page

BYRON (REN CSD



| | Account Description | Explanation | Invoice Number | PO Number | Check America | |
|--|--|--|--|--|-------------------------|--|
| A 2110.450-00-CENT | MAT & SUPPLY - CENTRAL | | 232387981 | 220457 | Cilean Allouill | Liquidated |
| | SUPPLIES | | 100100707 | 104077 | 104.86 | 104.86 |
| ** A 21/10 450 004 CENT | * NATAS SUPPLIXEDENTRIAL TO | で、一般には、一般に対している。 | 2.7267agn - | 2000 TEST TEST | | |
| を | THE PROPERTY OF THE PROPERTY O | | は、一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一 | | | 6.20 |
| 22738 09/30/2022 | 022 4023 TOM WHITE | 853 STATE STOE | 853 STATE STORET MIMEODOWY | Sieck Total: | 1,814.29 | |
| A 2055 400 03 0000 | 1 | | E. , MOWE CIND NY 14511 | | | |
| 1000 400 400 400 100 100 100 100 100 100 | ATHLETIC - CONTRACT | | 9/15/22 JV & VAR | | 167.00 | |
| | A STATE OF THE STA | | | | | |
| 22739 09/30/2022 | 022 2166 WILLIAM V MACGILL & COMPANY | | 1000 LOMBARD ROAD, LOMBARD IL 60148 | AND THE PROPERTY OF THE PARTY O | | |
| A 2815.450-01-0000 | HLTH - MAT & SUPPLY ELEM | | IN0809367 | 220428 | 100 44 | 77.007 |
| · · · · · · · · · · · · · · · · · · · | 1000 mm 10000 | | | | 400.31 | 468.11 |
| 22740, T. * 100 uiz | LZ F 755B KSON WEETENE | 是一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个 | AND THE STATE OF T | Tech Total | 11881 | |
| A 2855.400-03-0000 | ATHLETIC - CONTRACT | | 9/8/22 VARSITY SOCCER | | 103.25 | |
| 7 4 2855 460 403 00000 m | A MALET IN CONTRACT | | | | 数字型数字面(0.5.25)。 | |
| | | | | | | |
| 22741 09/30/2022 | 322 4117 JEF YOUNGS | 36 MONTCLAIR AN | CH 36 MONTCLAIR AVENUE , BATAVIA NY 14020 | Check Total: 20 | 208.50 | |
| A 2855 400-03-0000 | ATHLETIC - CONTRACT | | 9/22/22 | T. IRLINIO AND ALL AND AND ALL | 02.20 | |
| | | | A CALLEGE OF THE STATE OF THE S | | | |
| | | | | Check Total: | 92.70 | |
| 22/42 09/30/2022 | 122 b933 ZOHO CORPORATION | | PO BOX 894926 , LOS ANGELES CA 90189- 4926. | | | |
| S. G. S. | TENTO STATEMENT OF THE | The state of the s | | | 4 | 105 P. S. C. |

| 8 | 16 |
|-------------------|----------|
| 595.00 | |
| | |
| | |
| | |
| | |
| 崽 | |
| K To | |
| Chec | |
| ,∪ } | |
| Z. | |
| 30030 | |
| c c | |
| ָ בּ | |
| 1 | |
| O INTON STREET BD | |
| Ë | |
| 6 | 9 |
| 7. | |
| | |
| | |
| | |
| | |
| RKA | |
| ZWE | |
| NA. | 115 |
| 7248 NATHAN ZWERH | 謎 |
| 248 | |
| Ļ | ΙĒ |
| 2 | 扫描 |
| /202 | 7. III. |
| 09/30/2022 | |
| J | |
| | |
| | |
| co) | |
| 22743 | |
| 1 | tru liku |

| 8 | |
|-------------|-------|
| 83.80 | |
| | |
| | |
| | |
| | |
| | |
| 44 | 8 300 |
| Check Total | |
| 쏭 | |
| ភូ | |
| | 8 |
| | 9 |
| | |
| | |
| | |
| | 3,00 |
| | |
| | 9 |
| | 99 |
| | *. |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | 2 8 6 |
| | |
| | |
| | ŝ |
| | |
| | |
| | |
| | 874 J |
| | 9 |
| | 06 |
| | |
| | |
| | |
| | |
| į | |
| • | 1 H |

| 39.AM |
|--------|
| 7,5 |
| 9/2022 |
| 09/2 |

16/16

Page

| Check# | Check Date | Check # Check Date Vendor ID Vendor Name | | | | | | |
|--|-------------------------|---|----------------|--|---|-----------------------------------|---|------------|
| Account | Acı | Account Description | Explanation | rayment Address | Invoice Number | Check Description | | |
| 22745 | 09/30/2022 | 3305 SCHOOL SPECIALTY INC | AL TY INC | PO BOX 825640, PHILADELPHIA PA 19182 5640 | ADELPHIA PA 19182- | | Check Amount | Liquidated |
| A 2410450 04 1001 A 2700450 00 00 A 2110450-01-ENEN | | WALK SUPPLY 18T GRADE. OCCHENKI 6 SUBILY ES MAT 8 SUDDIV ELEMIOLAIS | | | 308104059410 | 220187 Z.T. | 200 OF 2 | 166. |
| A 2250.450-C | | VIDEO COACH SPEC ED : MAT & SLIDBLY | ń | | 308104042981 | 220199 | 86.50 | 86.50 |
| A2250 450 | | SEC ES NATE BUTTER | | | 208130375793 7081/307855740 | 220195 220217 FF | 58.74 36.31 | 56. |
| A 2110.450-01-UPK | | MAT & SUPPLY - UPK | | | 308104026168 | 220206 | 83.87 | 83.87 |
| A A 2250450 03 0480 | | MAI & BUPPIN, ENGLISH WEEKED MAT & SUPPLY HS | | | 12.08138924648 | 2802148- 11 Page 1 | 157. | 8 |
| A 2250.450-03-0000 A 2110.450-01-1000 | | SPEC ED - MAT & SUPPLY HS MAT & SUPPLY - KDG | | | 208130393911 | 220212 | 50.82 | 50.82 |
| A 2 10 460.10 | | MAT & SUBTANTANCE CONT. | | | 308104056661 | 220200 | 125.41 | 125.41 |
| A21104504 | | MA & SUBDI K. W. C. | | | TOTAL STATE | 220191 220703 - E | 147.26 *** *** ***************************** | 758.85 |
| 22746 | 09/30/2022 | 5208 ROCHESTER GAS AND ELECTRIC | S AND ELECTRIC | PO BOX 847813, BOSTON MA 02284-7813 | _ | Check Total: | 1,364.83 | |
| 4.554, #804 | 9000 E | NIPATINA NA URA. | | | 5 | rzou47 | (50.49 | BS |
| Number | Number of Transactions: | s: _104- | | | × | Warrant Total: | 157,055.16 | |
| | | 496 | | | | Vendar Rottion Päyroll Partlan | 157,055,16 0.00 | |
| | | | Cer | Certification of Warrant | , | | 1 225 - | |
| 10 miles 12 | To The D | | 3 | eithed the above claims | de la | | 1 12000 | S |

BYRON B SEN CSD

09/29/2022 11:39 AM

| CSD | |
|---------|---|
| SEN | |
| BYRON E | / |

Check Warrant Report For C - 3: SCHOOL LUNCH FUND - 9/9/22 For Dates 9/9/2022 - 9/9/2022

| | | 77071616 - 77071616 65107 | | <u>~</u> |
|-----------------------|--|---|---|---------------------|
| Check# | Check Date Vendor ID Vendor Name | Payment Address | | - |
| Account | count | Invoice Number | | |
| 200936 | 09/09/2022 1187 EXTREME STREETWEAR | 5450 EAST MAIN STREET RD, BATAVIA NY 14020 | CHECK AMOUNT | Liquidated |
| C.2868450.0 | | | 220112 60 v | 112.50 |
| C 2860 400-000 | 0.0000 CONTBACTION EVERNET | PO BOX 340, AVON NY | | |
| | | 5508330 | 220346 96.60 j | 96.60 |
| - Suce 35 | 09/2022 | P OUTUNSON STREET, FEROV NY 14403 | Check Total: | |
| C 2860.490-00-0000 | 0-0000 BOCES SERVICES | SEPTEMBER 2022 | 220114 12,378.20 1/2 12 | 2,378.20 |
| | ************************************** | | Gheak Total Symmes Section 142 at 8 on 18 on 18 | |
| | UMBNZUZZ BBBB LATINA EGGES | SCRIBINEROR SUITER CHEEKTOWAGA | | |
| C 2860.450-00-0000 | 0-0000 MATERIALS & SUPPLIES | 1435752C | 220119 | |
| © 2860 410-3 | G 2860 410:00:0000 FOLDE PORCHASE LUNCH | | A #1.BC | 59.74 |
| C 2860,410:0 | C 2860,410:30,0000 FOOD PURCHASE LINGH TE | 702 <u>575</u> 20 | 22008 - 100867 / 1008241 V | ,068.67 1,002.41 |
| 200940 | 09/09/2022 5366 BRIAN MEISTER | GI 4 ROBERTO DRIVE , NORTH CHILI NY 14514 | Check Total: 2,130.82 | |
| 7 289 3 | DEFERRED REVENUE | KEIMBURSEMENT TOOKING HINCH | Z-829 | |
| 200941 | * | 7 LEROY STREET, BERGEN NY 14416 | Check Total: 6.58 | |
| C 2889 401/50 | PODGO CONTRACTUAL EXPENSE | 2288E | 2012s | 45:00 |
| 200942 | 09/203 | P.O. BOX 60859, ROCHESTER NY 14606 | 45.00 merk 10.00 merk | |
| C 2860.480-00-0000 MA | Juudu MATERIALS & SUPPLIES | S1916110.001 | / | 363.10 |
| 200943 | 3634 97SCD FOUDSYOS OF SYRA | | 25.2 (U | |
| C 2860.410-00-0000 | FOUR FURCHASE - LUNCH | 327915139 | 220127 3,401.31 3, | 3,401.31 |
| IV-2000.4:UP-0 | C Zebu 420-JU-UUU MATEKIALS & SUPPLIES | 327915140 | 27 2,693.43 | 500.00 |
| 200844 | 09/09/2022 38/20 UPSTATE NIAGARA COOPERATIVE | PO BOX 269 LANCASTER W (4066.3)语 | Sheck Tolar 6.09474 | |
| C 2860.410-00-0000 | -0000 FOOD PURCHASE - LUNCH | 695280 | 220130 882.79 | 882.79 |
| 09/12/2022 07:58 AM | N N | | Pane | 10 |

Page

BYRON E SEN CSD

Check Warrant Report For C - 3: SCHOOL LUNCH FUND - 9/9/22 For Dates 9/9/2022 - 9/9/2022

| | | | | į | | | - |
|--|----------------------------------|-------------|-----------------|----------------|-------------------|--------------|------------|
| Check # Chec | Check Date Vendor ID Vendor Name | | Payment Address | | | | - |
| Account | Account Description | Explanation | September 1 | | Check Description | Ę | • |
| C 2860 440 00 0000 | | | | anvoice Number | PO Number | Check Amount | Liquidated |
| C 2600.4 IV-00-0000 | FOOD PURCHASE - LUNCH | | | 609771 | 220420 | | |
| C 2860,410-00-0000 | HOMITY BARHORITA COOR | | | | 220130 | 893.97 | 893.97 |
| THE RESERVE THE PROPERTY OF THE PERSON NAMED IN COLUMN TO SERVE TH | | | | 624952 | 220130 | 00 908 | |
| C 2860 410:00-000 | FOOD DEDOLES OF STATE | | | | | - 68.000 | 65.909 |
| | | | | - 840879° - 13 | 220130 | / 88 88 / | 56.85 |
| | | | | | Lead Frank | | |
| | | | | | SHEER BUILDING | 2,450.60 | |

Certification of Warrant

23,678.14

Warrant Total:

Number of Transactions:

To The District Treasurer: I hereby certify that I have verified the above claims.

down and the

09/12/2022 07:58 AM

BYRON F GEN CSD

| BYRON F GEN CSD | GEN CSD | | | | | | |
|-------------------------|---------------------|---|--------------------|---|------------------------------|---|----------------------------------|
| Check Warrant | Report For C - | Check Warrant Report For C - 4: SCHOOL LUNCH FUND - 9/30/ | ID - 9/30/22 For (| 22 For Dates 9/30/2022 - 9/30/2022 | 2022 | | NOISION |
| Check # Account | Check Date | Check Date Vendor ID Vendor Name Account Description | Explanation | Payment Address | Invoice Number | Check Description | |
| 200945 | 09/30/2022 | 5912 AMERICAN FRUIT & VEGETABLE CO | & VEGETABLE CO | 205 MUSHROOM BLVD P ROCHESTER NY 14602 | O BOX 20613, | | Check Amount Liquidated |
| C 2860 410 | October Proposition | DIFFERENCE TUNEL | | | 1850285.JN | 225108 920.065% | 130:68 × 130:65 |
| 200946 | 09/30/2022 | 1388 GENESEE VALLEY PENNYSAVER | PENNYSAVER | PO BOX 340, AVON NY 14414 | | Check Total: | 333.35 |
| C.2869.4065 | Public Cox | JEACTUALEXPENSE | | | 10.2880 (A. 10.28.20) | 220 July 6 11 12 11 11 11 11 11 11 11 11 11 11 11 | 96.60 // 98.60 98.60 // 98.60 |
| 200947 | 09/30/2022 | 5909 HERSHEYS ICE CREAM | EAM | 8220 PARK ROAD , BATAVIA NY 14020 | | Check Total: | 193.20 |
| 44 C 2860 410-0 | | DEFERREDATE STRUCT | | | NEW 825974 | 280145 | 228 (08) W 228 (08) 375 36 36 |
| 200948 | 09/30/2022 | 6698 LATINA FOODS | | LATINA BOULEVARD FOODS, LLC | , - | Check Total: | 603.42 |
| . <u>© 2860 41</u> 0 20 | ogga " Lypnio i | D.PUREHASE LUNGH | | SCRUMER DR SUITE # | CHEEKTOWAGA N | 17. 21.1(18 | 1476 1/2 1 178 am |
| 200949 | 09/30/2022 | 2178 MAID-RITE SPECIALTY FOOD | SINC | PO BOX 780931, PHILADE | CI PHILADELPHIA PA 19178- | Check Total: | 1,176.60 |
| 0.01k03400 | 19000 | ID RURCHASE VENCH | | MSI. | BO SETTLE STATE | 270Teg | 80.191 /A m/191 |
| 200950 | 09/30/2022 | 8728 DIANE PADDOCK | | 620 PAVILION WARSAW RD 14591 | , WYOMING N | Check Totat: Y | 161.08 |
| EB31 | 连 | erred revenule. | | | EMBURSEMENT | | 74, W 95 |
| 136007 | TANN 10000 | · Joya Regional pisheb 所屬Sapurpelle | UTORS/INC | S TOWNS TO THE | CF CF (4696) | Check Total: | 36.70 |
| 200952 | 09/30/2022 | 6088 TORREY FARMS | | 7142 OAK ORCHARD ROAD , | ELBA NY 140 | ieck Total: | 1,127,24 |
| 200953 | 09/30/2022 | S870 UPSTATE NIAGARA COOPERATIVE | | PO BOX 269 , LANCASTER | Ch LANCASTER NY 14086-316 | 220178 87k Tetal | 84 DO 1. BH.DD |
| C 2860.410-00-0000 | 0000 | FOOD PURCHASE - LUNCH | | 39 | | 220130 | 318.97 |
| 09/29/2022 07:42 AM | 5 | | | | | 1 | Page 1/2 |

| | NOISION | | Liguidated | 272.03 | |
|-----------------|---|---|--------------------|-----------------------|---------------------|
| | | ion | Check Amount | 272.03 | 591.00 |
| | | Check Description | PO Number | 220130 | Check Total: |
| | (30/2022 | | Invoice Number | 684946 | A THE STREET, SALES |
| | Jates 9/30/2022 - 9 | Payment Address | | | PO-HOX HO, LIERGY |
| | ND - 9/30/22 For D | Evnlanation | Lapialiation | | |
| g | Check Warrant Report For C - 4: SCHOOL LUNCH FUND - 9/30/22 For Dates 9/30/2022 - 9/30/2022 | Check Date Vendor ID Vendor Name Account Description | | FOOD PURCHASE - LUNCH | 822 |
| BYRON E GEN CSD | Check Warrant Report Fo | Check # Check D | C 2860 410 OD 0000 | 0.000-00-01+0002.0 | 20g454 1 |

| | | 3 (4) |
|---|--------------|--|
| | | |
| | 477.50 | 84.19 84.19 |
| 2 | 47. | è |
| | | |
| | | |
| | | |
| | | |
| | ∺ | ta Til |
| | Check Total: | arrant Total Hidor Politic syrell Portin |
| | eck | irrai muo vrei |
| | ਠ | 3 B |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | 2 |
| | | <u>5</u> |
| | | 9 |
| | | |
| | | |
| | | |
| | | Ž* |

| 3.0 |
|--------------|
| |
| + |
| 4.5 |
| 70.0 |
| 9 |
| 10.2 |
| |
| |
| |
| - 60 |
| |
| |
| #### |
| |
| |
| |
| 78.00 |
| |
| * P E |
| |
| 36.0 |
| 100 |
| 海急 |
| |
| |
| |
| |
| |
| 70 |
| - 1E7 |
| F THE |
| /arrant |
| 3 2 2 3 |
| 7 |
| □ 22.6 |
| |
| 3 E S. |
| |
| Certif |
| O PER |
| |
| |
| |
| |
| 2.3 3 |
| 100 |
| |
| 10.0 |
| |
| 经劳工品 |
| |
| 2 5 |
| |
| 2 |
| |
| |
| |
| |
| |
| |
| 上 |
| |
| |
| 40 |
| 4.4 |
| ### T |
| 200 |
| |
| |
| |
| |





| SEN CSD | |
|---------|--|
| Ö | |
| ŏ | |
| X. | |

BYRON B SEN CSD Check Warrant Report For F - 1: FEDERAL FUND - 9/9/22 For Dates 9/9/2022 - 9/9/2022

| Check# | Check Date Ve | Check Date Vendor ID Vendor Name | | Payment Address | 1 | | - |
|-----------|-----------------------------------|----------------------------------|-------------|--------------------------------|-------------------|--|-------------|
| Account | Accor | Account Description | Explanation | Invoire Number DO Number | Check Description | <u>.</u> | |
| 400490 | 00000000000 | | | | | Check Amount | t ionidatad |
| 400420 | 09/09/2022 | 6385 INTIVITY INC. | | 106 DESPATCH DRIVE STE 2. EAST | | | היאמומופת |
| | | | | ROCHESTER NY 14445 | | | |
| F2415450A | TZII5450,06 BTEC PTEGENARERIAIS & | H MATERIALS & | | 1804016:6 | 258 34B % 18 | A CONTRACTOR OF THE CONTRACTOR | |

| | 10000 | recoull rescription | Explanation | | Invoice Number | PO Mimber | Č | |
|---|--------------|--|--|-------------------------------|----------------------------------|------------------|------------------|------------------|
| 0. | 09/09/2022 | 6385 INTIVITY INC. | | 106 DESPATCH DRIVE STE 3 FAST | CTC 2 FACT | i o walling | Check Amount | Liquidated |
| | | | | ROCHESTER NY 14445 | 01 E Z , EAG I | | | |
| SAN | | | | | | | | |
| 2115.450.00 | ATTEC STEELS | FILE HIMALEKIA SI SUPPLIES HS PITECH MATERIALS SI SUPPLIES - HS | T. | | 1804g15-0c | 220396 F | 463.30 | 408.30 |
| - 2115.450-03-PTEC | · · | PTECH MATERIALS & SUPPLIES HS. PTECH MATERIALS & SUPPLIES HS | | | 1801433-0 4801 <u>1</u> 894.8 | 220396 220396 | 412.35 412.35 | 412.35 412.95 |
| | | | | | ʊ | Check Total: | 1,640.35 | |
| CONTRACTOR OF THE PROPERTY OF | | | The state of the s | | | | | |



09/12/2022 07:54 AM

| CSD | |
|-------|---|
| GEN | |
| _ |) |
| S | |
| Ϋ́R | |

Check Warrant Report For F - 2: FEDERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022

| | | int Liquidated | 179.96 | 1 | 428.58. | | 4,058.00 | | 37.58 | 17 | 5 | 20#05 | 2 | 04.561 | 1 |
|--------------------------------|--|------------------------------------|-------------------------------|---------------------------------------|------------------------------|----------------------------------|--------------------------|--|------------------------------------|--|---------------------------------------|--|---|---|-----------|
| | scription | CHECK AMOUNT | 179.96 | (T) | 410. | | 4,058.00 | | 37.58 | 100 Company of the Co | 94.25 | 234 | : 234.02 | 193.00 | |
| | 8 | | 220398 | # # # # # # # # # # # # # # # # # # # | 220460 | 4482 | 220134 | | 220399 | 25 - 15 - 15 - 15 - 15 - 15 - 15 - 15 - | Check Total: 3-0958 | 1976/20 30 | Check Total: ITE 1, | 20203 | 1-1-1-1-V |
| Of Dakes 9/30/2022 - 9/30/2022 | Payment Address Invoice Number | PO BOX 8397, JACKSON MS 39287-8397 | 292854-00 | 355 PAUL ROAD , RÖCHESTER NY 1462 | IS NOSZZEON E | 80 MUNSON STREET, LEROY NY 14482 | C0033-23 | 106 DESPATCHERIVE STEZ EAST ROCHESTER NY 14445 | 1800842-0 | 190842-1 | PO BOX 530958 , ATLANTA GA 30353-0958 | 88933 | PO BOX 388 40 BAILEY STREET SUITE COXSACKIE NY 12051 | IVI I | |
| - 3,301££ | Check Date Vendor ID Vendor Name Account Description Explanation | 1280 FORESTRY SUPPLIERS INC PK | PTECH MATERIALS & SURPLIES HS | RDEN TRENDS DBA HARRIS EDS | HMATERIALS & TES THE THE THE | EDUCATIONAL PARTNERSHIP | NYS4408 BOCES | 6386 INFINITY INC. TO THE TOTAL THE TOTAL TO THE TOTAL TOTAL TO THE TO | PTECH MATERIALS & SUPPLIES - HS | WATERIAISA IES- HS | ICB/AMAZON | INVALENCE OF THE PARTY OF THE P | 8727 UNITED PUBLISHING CO. INC. PO | MATERIALS TO THE TOTAL OF THE SECOND OF THE | |
| | | 09/30/2022 | F 2115.450-03-PTEC PTECH | 09/30/2022 | 450-03-PTEC PTECH | 30/202 | F 2330.490-00-4408 NYS44 | 10030/202 | F 2115,450-03-PTEC PTECH | Heart Street | 09/30/2022 | | 09/30/2022 | 480-03-pmec. pmeeb | |
| | Account | 400431 | F 2118 | 400432 | F 2115 | 400433 | F 2330 | 400434 | F 2115 | 1.74 | 400435 | | 400436 | | |

Page

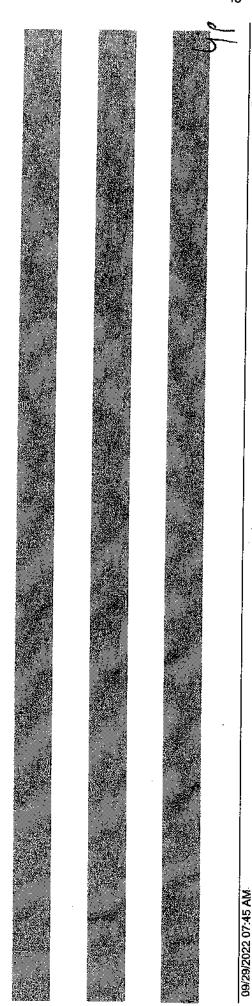
Page

| _ | |
|--------------|---|
| SEN CSD | |
| ファ | |
| Ω̈́ | |
| [· ·) | ١ |
|) History | J |
| z | |
| YRON | |
| ۲ | |
| m | |

Check Warrant Report For F - 2: FEDERAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022

Liquidated Check Amount 5,169.69 Check Description Vendor Portion PO Number Warrant Total: Invoice Number **Payment Address** Explanation Check Date Vendor (D Vendor Name Account Description Number of Transactions: Account Check#

Certification of Warrant To The District Treasurer: I hereby certify that I have verified the above claims,



BYRON (GEN CSD

| | NOISIAN | | | Liquídated | | The state of the s |
|---------------|--|----------------------------------|---------------------------------|---------------------------|--|--|
| | | | ation | Check Amount | | |
| | | | Check Description | LO MUSIBBEL | | 240749 |
| en finsk | Dates 9/30/2022 - 9/30/2022 | Payment Address | Invoice Number | | 1241 PH I SFORD-VICTOR RD #104 , PITTSFORD NY 14534 | A STORES TO STORE STORES |
| | Check Warrant Report For H - 3: CAPITAL FUND BILLS - 9/30/22 For Dates 9/30/2022 - 9/30/2022 | Check Date Vendor ID Vendor Name | Account Description Explanation | 7629 CAMPILE CONSTRUCTION | MANAGEMENT GROUP, INC. | STRUCTION MGMINT TO |
| GEN CSD | t Report For H - 3 | Check Date Ve | Accol | 09/30/2022 | | OR 2023 CON |
| STRUN GEN CSD | Энеск Wаптап | heck# | Account | 2652 | | H 2021, 204 |

CPL, ACCOUNTING DEPARTMENT 255 WOODCLIFF DRIVE, SUITE 200, FAIRPORT NY 695 CLARK PATTERSON ENGINEERS, SUR ARCHITECTS REIMBURSEABLES - PHASE 1 09/30/2022 2653

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.

0.00

Payroll Portion:

Signature

09/29/2022 07:46 AM

08/16/2022 11:47 AM

BYRON (REPORT SD Check Warrant Report For TA - 4: PAYROLL 4 - 8/18/22 TA For Dates 8/15/2022 - 8/31/2022

| | Z - | 1. | ا پر | 1 | | | 1 | | | | É | | | | ≋ I | | İ | 004.1.23 | * | |)כ זכ |
|----|---|--|----------------------------|---------------------|------------|---------------------------------------|------------------------------|-------------------------|--|-----------------------|--------------------------|--|-----------------------------------|--|--|---|-----------------------------|--------------|------------------------|--|--|
| | | : | Liquidated | | | | | | | | | F | | | | | | 1 | | | AND ALL PROPERTY OF THE PROPER |
| ′• | | 4 | Clieck Amount | 4.675.46 | 4,675.46 | | 2,267.61 | J. 30202 | 2,469.67 | 00.98 | 79.00. | 835 00 | 565.00 | 2 144 00 1/2 | 7,481.44 | 7.281.44 | 1,749.66 | 7.749.66 | 28,042.69 | 2865.26 92,885.25 V | |
| | | 1 | 385 | | | | | * | | | O Vine V | | 201 | 17.2 | and the second s | | | | West of the second | | |
| | | PO Number | | : | heeleTotal | | | | Check Total: | | | 14 312 22 | | neck Total | S. 1420-752-11 | | | | Check Total: | Fex 148 | |
| | | Invoice Number | | | | | | | . 0 | | | | | | | | | | 0 | | NSCU |
| | /2022 | | y Payment | | | Fameli | | | / Payment | | | (4) (4) (4) (4) | | Pamen | | 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | Pa <i>ym</i> ent | | Payment - GEI |
|) | Dates 8/15/2022 - 8/31/2022 | Check Description | Trust & Agency Payment | nent | | Taust & Ageho | rent | . | Trust & Agency Payment | 5 | ent | enf | ent | A STATE OF THE STA | | | ent | | Trust & Agency Payment | 100 100 100 100 100 100 100 100 100 100 | Trust & Agency Payment - GENSCU |
| | | Tation | ETAX | k Agency Payment | | | Agency Payment | Agentic Petri | - | | . Agency Payme | Agency Paym | Agency Payment | ASID (F | Agency Payment | Agency Payrige Auency Paymen | Trust & Agency Payment | Agency Pavil | | | |
| 1 | 18/22 TA Fo | : Explanation | TATE INCOM | Trust & | | NE KIE INGGEN | Trust & / | | | TABBILA TABBILA | irust & | Trust & | Trust & A | ON THE TREE | Trust & A | Trusta | Trust& | | TILE | | IPPORT PRO |
| | KULL 4 - 8/ | Check Date Vendor ID Vendor Name | 2559 NEW YORK STATE INCOME | DING TAX | | SYSTEM | ES. | Su | 4247 OMNI GROUP | X SHELLER | A SHELLEK | X SHELTER X SHELTER | X SHELTER | - A A B A B A B A B A B A B A B A B A B | RITY | SOCAL SECURITY VARIABLE BING FEDERAL WITHHOLDINGTA | alTY | SIX S | 6585 BANK OF CASTILE | MATER PANKOLL | 6472 NYS CHILD SUPPORT PROCESSING CENTER |
| | A - 4: PAY | ite Vendor ID Vendo Account Description | | NYS WITHHOLDING TAX | 100 | | NYS EMPLOYEES' RETIREMENT | NYSTEMBLOX RETREBANT | | ENBLOYEETA ANNUMES | EMPLOYEE IA ANNUITIES | EMPLOYEE TAX SHELTEI ANNLITIES: EMPLOYEETY SHEETER | ANNOTTIES EMPLOYEE TAX SHELTER | ANNULLES 0818/2022 - 5839-DEFARTME | SOCIAL SECURITY WITHHOLDING | T SOCAL SECUR WATER OLDING PEDERAL WITH | SOCIAL SECURITY WITHHOLDING | NIGHORPING | 6585 E | WS-OLIGIATE | 6472 N |
| | eport For I | Check Date | 08/18/2022 | Z | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Z | | 08/18/2022 | | <u> </u> | | ₹ <u>1</u> 11 | A) - 08/18/2022 |)S A | & H & * * * * * * * * * * * * * * * * * * * | ഗ്≩ | GA | 08/18/2022 | | 2202/81/20 |
| | CHECK Warrant Report For IA - 4: PAYROLL 4 - 8/18/22 TA For | r# Account | | TA 021 | | | TA 018 | 4.018 | 19 194 - 10 10 000 000 000 000 000 000 000 000 | A.029. | 8 70 r | A 029 | TA 029 | | TA 026 | 14 026 14 022 | TA 026 | | | | |
| | | | 1531 | L | | | F . | | 1533 | | 2 | | /L | 1634 | Ť | | 1 | | 1535 | | 30.1083 |

BYRON (GEN CSD

| PAYROLL 4 - 8/18/22 TA For Dates 8/15/2022 - 8/31/2022 | or ID Vendor Name Check Description | Explanation invoice Number PO Number | Trust & Agency Payment - GENSCU BM44842755. | CHRISTOP WAS CHILD SUPPORTITION THE WAGETLY Ray THEM GENSOL |
|---|-------------------------------------|--------------------------------------|---|--|
| Check Warrant Report For TA - 4: PAYROLL 4 - 8/18/22 TA For Dates | Check Date Vendor ID Vendor Name | Account Description Explanation | GARNISHMENTS Trust & Agency P | 08/18/2022 - E.S. D.YS. GHLE SUPPORT ROCESSING CENTER |
| Check Warrant Rep | Check# C | Account | TA 023 | -3010g4 |

| 34.61 | 36.00 | 100.00 | 130,432,62 |
|---|--|----------------------------------|-----------------|
| n *Gřeck řídiní * f. ********************************* | Onece (Total | Check Total | Vendor Portion: |
| CA91969Q1 - | rent - S7LAWSCU BU40670.11 - RAB巨 TINAN RAB巨 TINAN Trust & Agency Payment - UNIONDUE | | |
| ust & Agency Payment - GENSCU RECESSING Trust & Agency Payment | / Payment - STLAWSCU Trust & Agency Paym | rust & Agency Payment - UNIONDUE | |
| Trust & Agency Pa | Truist & Agency Par | Trust & Agency Par | |
| ENTS 2 NYS CHILD SUPP | HMENTS 3356 SEIU 200 UNITED | 3 | |
| GARNISHMENTS GARNISHMENTS 08/18/2022 6472 NY CEI | GARNISHMI 08/18/2022 335 | DUES Trainsrections. 9 | |
| TA 023 | TA 023 | TA 024 | |

reasurer: I hereby certify that I have verified the above claims,

Bu are hereby authorized and directed to pay to the claimants dertified above the amount of each claim allowed in number, in the total amount of

Page

○⁵¹

BYRON (REPORT For TA - 5: PAYROLL 5 - 9/1/22 TA For Dates 9/1/2022 - 9/2/2022

| CK Date Vendor ID Vendor Account Description Account Description Account Description Account Description Account Description ACCOUNT DESCRIPTION NYS WITHHOLDING TAX SHEEL ANNUITIES EMPLOYEE TAX SHEEL ANNUITIES COCIAL SECURITY WITHHOLDING FEDERAL | 5 - 9/1/22 TA For Dates 9/1/2022 - 9/2/2022 | Check Description | ORK STATE INCOME TAX Trust & Agency Payment Liquidated | Trust & Agency Payment | | Trust & Agency Pay | ER TRUBLA Agency Parment. | TER Trust & Agency Payment 575.00 | MENT OF THE TREASURY Trust & Agency Payment Tribut Regels of Payment 6,276 HIB | Trust & Agency Payment 6,276.10 | NG TAX Trust & Agency Payment | Trust & Agency Payment 1,467.85 | GASTILE THIST Agent Chayne in 18 Chark Total | tOLL Trust & Agency Payment 77,860.92 | DSUPPORTEREDESSING East & Agency Payment CENSeu, Trust & Agency Payment - GENSCO BM4484265. ANDERSON, CHRISTOP | ある。IPPORTER OR ESSING Trust & Agency Rayment GENSCU | Trust & Agency Payment - GENSCU CA9196901 |
|--|---|-----------------------|--|------------------------|--------------------|----------------------------------|---|-----------------------------------|--|---------------------------------|-------------------------------|---------------------------------|--|---|--|---|--|
| | , TA - 5: PAYROLL 5 - 9/1/22 TA For [| r Name Explanation | ORK STATE INCOME TAX | Agency Payn | 247. OMNIGROUP RES | E TAX SHELTER Trust & Agency Par | (SHELLER) TOUS A.A. SHELLER SELLERS A.A. | E TAX SHELTER Trust & A | ARJMENT OF THE | , Trust & A | DINGTAX | | DWD 120292 FESTE BANK DE GASTILE * THE THERE | CONSOLIDATED PAYROLL Trust & Agency Payment | NER Trustan | LESSIPPORT P. | GARNISHMENTS Trust & Agency Payment - GENSCU |

Page

| I CSD | |
|---------|--|
| (GEN | |
| BYRON (| |

Check Warrant Report For TA - 5: PAYROLL 5 - 9/1/22 TA For Dates 9/1/2022 - 9/2/2022

| | - | : | Liquidated | |
|----------|----------------------------------|--------------------------|-----------------|---|
| | | Charle America | CHECK ANTIOURIE | 34.61 |
| | | PO Mumber | | Check Total: |
| ! | scription | Invoice Number PO Number | | ESSING Trust & Agency Payment - STLAWSCII |
| | Check Description | - - | | OCESSING Trust & Aq |
| | me | Explanati | | SUPPORT PR |
| | Check Date Vendor ID Vendor Name | Account Description | | 9/01/2022 6472 NYS CHILD SUPPORT PROCE |
| | Check# Ch | Account | | 301099 |

36.00

Check Total:

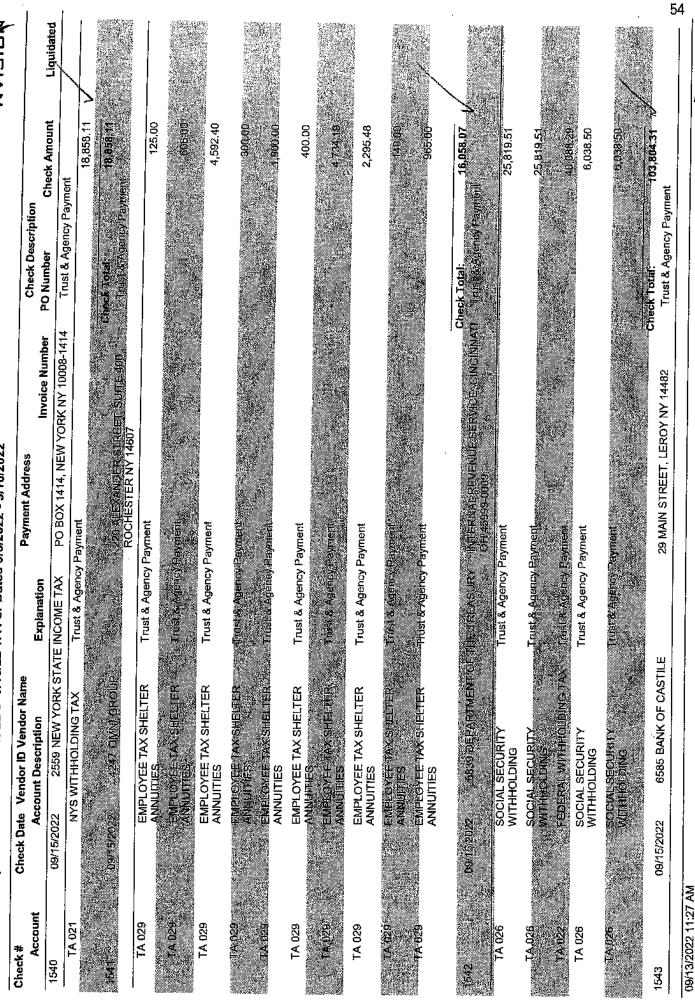
107,580.18 Warrant Total: Check Total: Number of Transactions:

Certification of Warrant

08/30/2022 09:57 AM

| SOZ | |
|-----|---|
| RON | , |

Check Warrant Report For TA - 6: PAYROLL 6 -9/15/22 TA For Dates 9/5/2022 - 9/16/2022



Page

Check Warrant Report For TA - 6: PAYROLL 6 -9/15/22 TA For Dates 9/5/2022 - 9/16/2022

| - | | / Liquidated | | |
|----------------------------------|---------------------|------------------------|--|---|
| | Office America | CIIECK AMOUNT | 298,891.96 | 298.891.96 Byrnetti TERCHBUE 3.661.77 |
| Accept Accept | PO Number | - | | Check Total: Trust& Agelica |
| | Invoice Number | | | 70 S |
| Payment Address | Explanation | Trust & Agency Payment | The state of the s | COCCATION SAGETY PROPRESSINGERES |
| Check Date Vendor ID Vendor Name | Account Description | CONSOLIDATED PAYROLL | ! | ONES COULTY AS |
| Check # | Account | TA 010 | | 3044pi |

| 3,851.17 ment - G-GRANT 30.08 | 30.00 ment GENSCU |
|--|--------------------------------------|
| Check Total: 3,851.17 Trust & Agency Payment - G-GRANT ag 66 | Check Total: Trust & Agency Pay |
| 6966 WEST BERGEN ROAD , BERGEN NY TAMB PROME G. GRANT | NY 12212, 5363 |
| /EST BERGEN RC | X 15363, ALBANY |
| Y Agertol/Pa | ESSING POBO |
| ANT COMMUNITION OF THE STATE OF | SUPPORT PROC |
| 1422 GILLAM GRANT COMMUNIT CENTER [6]N,GILLAMAGRANT (本在中本) | 6472 NYS CHILD SUPPORT BRC CENTER |
| 09/15/2022 | 09/15/2022 |
| 301102 <u>1¥ 096</u> | 1103 |
| ĕ ¹³ 14. ¹ 1 | Ä |

| 8 | |
|---|--|
| | |
| | 7 1 7 |
| 2 3 / 6 | l ⊕ 5. |
| USCU 75 PD | 75.08 N.S.C.L 34.61 |
| , 4, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, | " |
| Trust & Agency Payment - GENSCU. | |
| | . 5 |
| | |
| | 1.4 |
| | |
| . 8 | |
| *** | 10000000000000000000000000000000000000 |
| <u>B</u> | 重進 |
| Tust | Check Total |
| | ଷ 🕖 |
| | CA91969Q1 - DOLPH, APRIL M |
| 8. J. Z. | 198 列 ¹ <u> </u> |
| NY 12212, 531 | NY 12742-536 CA91969Q1 - DOLPH, APRI |
| NY 12217 BN47812 ANDERS | 2 S S E |
| | \$ 5 |
| 2 | |
| LBANY N | |
| | |
| 83 | ್ಷ ರ |
| PROCESSING PO BOX.15363 A | RI: IRGCESSING*RO'ROX (1536). * Trust & Agency Payment - GENSCU |
| × (5) | × 10 |
| ě i | 1 |
| | i i i i i i i i i i i i i i i i i i i |
| 9 | E G |
| 8 18 | ₩ 2 |
| | 4 B |
| ğ | . 20 ∞ |
| | is a |
| | |
| | ¥. |
| 3 | 43. J |
| 9.7 | |
| 三 | 源在 |
| VI 2 | ØZ. |
| 20 5 | GARNISHMENTS |
| 4 K | 8 8 |
| 9 E | IS S |
| - A.Z. | |
| 2 12 | . ₹ V |
| 20 | ĝ. |
| 7.5. M | 2 . |
| 8 | 8: |
| | |
| | |
| | |
| | 4 A 023 |
| 8 | 1 |
| E 12 | # |
| ಗ್ರೌ | 8 7 |
| | |

| | | | ļ. |
|----------------|-----------------------------------|---|---------------------|
| | 1 | | |
| | | > | |
| | ∐″ | _ | Ver. 200 |
| | l _o | , | 16 |
| # 3 | 36.00 | | 2. |
| ∞ ≰ | 8 | | 77 (|
| 7 6 | | | |
| - | | | |
| , g | | | |
| | | | |
| | | | |
| 202 | | | |
| | Į | | |
| - | | | |
| 5 // | | | 5. |
| | | | |
| 2 | | | 8 |
| 4 | | | 5 3 |
| | | | |
| | | Σ | |
| 18 | 1. | ž | ₹ |
| <u> </u> | 3 | F | |
| | 167 | ᇤ | 7 |
| | BU40670J1 - | Ş | · ir |
| i z | [표 | à | * * |
| ~ | | | |
| 150 | _ | | |
| 100 de 1 | 딩 | | 2 |
| | Š | | . 1 |
| | ₹ | | 3 |
| | 댰 | | |
| 200 | 1 | | |
| | E E | | |
| | Trust & Agency Payment - STLAWSCU | | |
| | G. | | |
| | [ठु | | |
| # 15.E | [돌 | | |
| <u></u> | ₹″ | | |
| 1 | •Ø | | |
| | 2 | | 7.75 |
| <u> </u> | Ι_ | | |
| . | | | W.F |
| | | | Ī |
| 00 | | | |
| | | | |
| ₩5E | | | |
| 0.2 | (0 | | 100 |
| 20 | GARNISHMENTS | | Ź |
| :2 | Ē | | 8 |
| | 奎 | | - 8 |
| | <u>≅</u> | | |
| | 준 | | |
| | ΘĀ | | , n |
| | _ | | 8 |
| 6 | | | |
| 5 | | | 15 |
| .e . | | | Ö, |
| | | | |
| | | | |
| | | | |
| HI. | 33 | | (14.9.2) |
| | A 023 | | |
| 8. | ř | | 8 |
| 77.12 | | | |
| , 5 | | | 8 |
| 704/47XM600000 | | | cuse pressurity [3] |
| | | | |

| INTERNATIONAL PROPERTY PARTIENT INVESTIGATION OF THE PROPERTY | 184.00 | Chedi Total Trust & Agentry Espirent, UNIONINEE |
|---|--------------------------------|---|
| 12116-2455 | Trust & Agency Payment - NYSUT | ED RACESE NY 12201 Trust & Agency Payment - UNIONDUE |
| | NYSUT BENEFIT TRUST | FORES 3356 SEIN 200 LINT |
| | TA 033 | 304 197 09/4 TA 024 |

| \ | |
|--|--|
| 100.00 | max V:COPE |
| Check Total: | CAB Hinst & Agency Pa |
| | 2465 |
| 21 000 mm 0 00 Hay 0 00 mm | LATHAW NY 12 Kings aymedit W.COPE & |
| | Jek Jaist & Agency E |
| 3038+V@TE | MEDELOUCTION |
| | NOTE OF |
| ************************************** | TA 654 |

| ł | |
|---|---------------------|
| | 09/13/2022 11:27 AM |

132.90

Check Total:

R

Page

| CSD | |
|------|--|
| RGEN | |
| | |
| YRO | |

Check Warrant Report For TA - 6: PAYROLL 6 -9/15/22 TA For Dates 9/5/2022 - 9/16/2022

Liquidated Check Amount 442,056.13 Check Description PO Number Warrant Total: Vendor Portion Invoice Number Payment Address Explanation Check Date Vendor ID Vendor Name Account Description Number of Transactions: 12 Account Check#

Certification of Warrant

he District Treasurer: I hereby certify that I have verified the above claims,

in number, in the total amount of

Clausar Wealuff, Olem



Account:

General Fund

Cash Account(s): A 200

Ending Bank Balance: 762.752.86 Outstanding Checks (See listing below) 22,154.51 Deposits in Transit:

Other Credits:

Other Debits:

88,083.230/1/aproll+des 0.00

Adjusted Ending Bank Balance:

Cash Account Balance:

828,681.58 828,681.58

| Outstanding Check Listing | Value (1977) | | imerisa erassio leon |
|---------------------------|--------------|-----------------------------------|----------------------|
| | k Number | Rayse | Amount |
| 06/18/2021 | 20877 | MARK MAZZATTI | 97.25 |
| 10/08/2021 | 21286 | JACOB PROSPERO | 80.80 |
| 10/08/2021 | 21288 | DENISE RAMBALL | 161.00 |
| 10/49/2021 | 21478 | BRITIANYKESSLER | 13.44 |
| 11/19/2021 | 21492 | RALPH AND ROSIES DELI | 35.98 |
| 12/24/2021 | 21582 | ENCORE PIANO SERVICE | 245.00 |
| 05/27/2022 | 222241 | KENHODKINSON | 80:80 |
| -06/10/2022 | 22283 | GADENCEMUSIC | 450.00 |
| 08/05/2022 | 22487 | MR ROOTER PLUMBING | 883.33 |
| 08/17/2022 | .22510 | UGLENERGY SERVICES LLC | 866.93 |
| -08/19/2022 | 22513 | ASBO NEW YORK | .225.00 |
| 08/19/2022 | 22517 | GENTRAL WESTERN VOLLEY BALL | 535.00 |
| 08/19/2022 | 22523 | ECO GREEN PARK | 243.35 |
| 08/19/2022 | _22531 | - GRAINGER | 291,84 |
| 08/19/2022 | 22532 | GREGRY'S | 139,03 |
| 08/19/2022 | 22534 | HUDSON MOTORS PARTNERSHIP | 7,221.58 |
| 08/19/2022 | 22549 | NYSPHSAA | 996.62 |
| 08/19/2022 | 22550 | PENEIELD GIRLS VOLLEYBALL CLUB. | . 625.00 |
| 08/19/2022 | +22555 | RALPH AND ROSIES DELL | :,69:46 |
| 08/19/2022 | 22556 | REACLY GREAT READING COMPANY, LLC | 1,416.00 |
| 08/19/2022 | 22557 | RUFFELL REIMBURSEMENTS | 310.00 |
| Q8/19/2022 | 22558 | SCHOOL SPECIALTY INC | 266.16 |
| -08/19/2022 | 22567 | WILLIAM Y MACGILL & COMPANY | 401.36 |
| 08/26/2022 | 22571 | NATIONAL GRID | 6,499.58 |

Outstanding Check Total:

22,154.51

Prepared By

Bank Reconciliation for period ending on 8/31/2022



Account:

Gov't Premier Money Market

Cash Account(s): A 202

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

Adjusted Ending Bank Balance. 2,965,967.21

Cash Account Balance:

2,965,967.21

Outstanding Check Listing

Check Date Check Number Payee

Amount

Outstanding Check Totál:

Prepared By

Bank Reconciliation for period ending on 8/31/2022



Account:

General Svgs - Non BB

Cash Account(s): A 201

Ending Bank Balance 554,592.85 Outstanding Checks (See listing below): 0.00 Deposits in Transit: 0.00 Other Credits: 0.00 Other Debits: 0.00

> Adjusted Ending Bank Balance: 554,592,85

Cash Account Balance:

554,592.85

Outstanding Check Listing

Check Date

Check Number Rayee

Outstanding Check Total:

0.00

Prepared By

Bank Reconciliation for period ending on 8/31/2022



Account:

Capital Fund

Cash Account(s): H 200

| Ending Bank Balance: Outstanding Checks (See listing Deposits in Transit: | pelow): - | 150,625.98 96,859.47 0.00 |
|---|--------------|---------------------------------|
| Other Credits: | + | 0.00 |
| Other Debits: | - | 0.00 |

Adjusted Ending Bank Balance

353,766.51

Cash Account Balance:

353,766.51

Outstanding Check Listing

| Check Date Ch | eck Number | Payee | Amount |
|---------------|------------|--------------------------------|-----------|
| 06/30/2022 | 2643 | CLARK PATTERSON ENGINEERS, SUR | 2,412.05 |
| 06/30/2022 | 2645 | KUEHNE CONSTUCTION INC | 64,600.00 |
| 06/30/2022 | | KUEHNE CONSTUCTIONING | 4,275,00 |
| 08/19/2022 | 2651 | HUDSON MOTORS PARTNERSHIP | 25,572.42 |

Outstanding Check Total:

96,859,47

Prepared By

Bank Reconciliation for period ending on 8/31/2022



Account: **Trust & Agency**

Cash Account(s): TA 200

Ending Bank Balance: 30,897.63 Outstanding Checks (See listing below) 1.0.00 Deposits in Transit 0.00 0.00

Other Credits: Other Debits:

30,897.63 9/1 payroll Bes

Adjusted Ending Bank Balance 0.00

Cash Account Balance:

0.00

Outstanding Check Elsting

Check Date Check Number Payee

Amount...

0.00

Outstanding Check Total:

Bank Reconciliation for period ending on 8/31/2022



Account:

School Lunch

Cash Account(s): C 200

Eriding Bank Balance: 413,538.52

Outstanding Checks (See listing below): 93.50

Deposits in Transit: 100.00

Other Credits: Other Debits: 1,406.629/1 pagroll

er Debits: - 0.0

Adjusted Ending Bank Balance

414.951.64

Cash Account Balance:

414,951.64

Outstanding Check Listing

| Check Date Check Number Payee 06/30/2021 200735 ANNGELL B | OGARDUS 9,60 |
|--|--------------|
| 06/30/2021 200736 WILLIAM BL | 9.00 |
| 99/10/2021 200768 THÈRESA'S | |
| 17/05/2021 200807 ERICAKUIZ 06/30/2022 200921 MARK ROBI | TIMO |
| 06/30/2022 200924 DANIELLE T | 0.00 |
| 08/19/2022 200932 HEATHER'H 08/19/2022 200933 ANNA:ULES | (IIII) 9.85 |

Outstanding Check Total:

93.50

Prepared By

Approved P

Bank Reconciliation for period ending on 8/31/2022



Account:

Federal Fund

Cash Account(s): F 200

Ending Bank Balance:

Outstanding Checks (See listing below):

Deposits in Transit: Other Credits:

Other Debits:

19,268.709 (payno)

0.00

0.00

82,302.50

34,779,09

Adjusted Ending Bank Balance:

66,792.14

Cash Account Balance:

66,792.11

Outstanding Check Listing

Check Date Check Number

06/30/2022

400424

INTIVITY INC.

Amount 29,930.29

06/30/2022

400426

PASCO SCIENTIFIC

4,848.80

Outstanding Check Total

34,779.09

Bank Reconciliation for period ending on 8/31/2022



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

Ending Bank Balance: 78,605.49

Outstanding Checks (See listing below). 744.57

Deposits in Transit: + 0.00

Other Credits: + 0.00

Other Debits: - 77,860.92

Adjusted Ending Bank Balance: 0.90

Cash Account Balance:

0.00

Outstanding Check Listing

 Check Date
 Check Number
 Payee
 Amount

 08/18/2022
 1576
 SAGE A. JOHNSON
 744.57

Outstanding Check Fotal:

744.57

Prepared By

Approved

Bank Reconciliation for period ending on 8/31/2022



Account: Tax Lockbox Cash Account(s): A 203 Ending Bank Balance 0,00 Outstanding Checks (See listing below). 0.00 Deposits in Transit. 0.00 Other Credits: 0.00 Other Debits: 0.00 Adjusted Ending Bank Balance: Cash Account Balance: 0.00 Outstanding Check Listing Check Date Check Number: Amount

Outstanding Check Total:

0.00

Ргерагед Ву

Bank Reconciliation for period ending on 8/31/2022



Account:

Expendable Trust

Cash Account(s): TE 200

| Ending Bank Balance. Outstanding Checks (See listing b | elnw): | 7,216,18 |
|---|--------|----------|
| Deposits in Transit | + 200 | 0.00 |
| Other Credits: | + | 0.00 |
| Other Debits: | - | 0.00 |
| est (An alimentation recognises of the contraction | | |

Adjusted Ending Bank Balance

6,516.18

Cash Account Balance:

6,516.18

Outstandling Check Listing

| Check Date | Check Number | Payee | Amount |
|--------------------------|--------------|--------------------|--------|
| 06/04/2021 | 500155 | SARA E GOODMAN | 250.00 |
| 05/27/2022 | 500195 | GIANNA GRAFF | 200.00 |
| 05/27/2022 05/27/2022 | 500200 | · DANYEL NOWATCHIK | 150.00 |
| U5/Z((ZUZZY)) | 500202 | KATHERINE ROGOYSKI | 100.00 |

Outstanding Check Total:

700.00

Prepared By

Bank Reconciliation for period ending on 8/31/2022



Account:

Extra-Curricular

Cash Account(s): TC 200

| Ending Bank Balance: Outstanding Checks (See listing be Deposits in Transit: | (ow): | 1 264 43 |
|--|-------|----------|
| Other Credits: | + | 0.00 |
| Other Debits: | - | 0.00 |
| "New Property Colors and the colors of the c | | |

Adjusted Ending Bank Balance

10 304 40

Cash Account Balance:

10,304.19

Outstanding Check Listing

| Check Date | Check Number | Payee | Amount |
|-------------|-----------------|---------------------|--------|
| 05/14/2021 | 600542 | VOOS, JENNA | 10.24 |
| 06/10/2021 | 600568 | SARAH SAELI | 15.56 |
| 06/24/2021 | 600594 | EMILYHOFEMAN | 322.41 |
| 06/24/2021 | 600619 | ALLSION SULTON | 100.00 |
| 06/24/2021 | 600636 | JOANNE CZACHOROWSKI | 605.00 |
| .06/25/2021 | 6006 7 7 | NICHOLAS MUHLENKAMP | 86.22 |
| 05/05/2022 | 800769 | GRACE SHEPARD | 50.00 |
| 06/01/2022 | 600786 | RACHELBEST | 275.00 |

Outstanding Check Total;

1,264.43

Prepared By

Bank Reconciliation for period ending on 8/31/2022



Account: Debt Service Fund

Cash Account(s): V 200

Ending Bank Balance: 911,157,38

Outstanding Checks (See listing below): 0.00

Deposits in Transit: ± 0.00

Other Credits: + 0.00

Other Debits: - 0.00

Adjusted Ending Bank Balance 911,057,38

Cash Account Balance:

911,157.38

Outstanding Check Listing

Check Date Check Number Payee

Amount

Outstanding Check Total:

0.00

Prepared By

Lead Evaluator Appointment October 19, 2022

| | Upon the recommendation of the Superinter | ndent and on motion of | _ and | | | | |
|---|---|---|----------|--|--|--|--|
| | seconded by | , Patrick McGee, Ashley Grillo, Kathryn | Grattan, | | | | |
| | Betsy Brown, Carol Stehm, and Kaitlin Kaercher have all successfully completed a training | | | | | | |
| | course and received certification, and shall be appointed as Lead Evaluators for the District's | | | | | | |
| | APPR Plan for the 2022-2023 school year | • | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | Aye | | | | | | |
| ′ | Nay | | | | | | |
| | | | | | | | |



BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Elementary School

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



Superintendent – Patrick McGee Business Administrator – Lori Prinz Director of Instructional Services – Betsy Brown Interim Principal – Carol Stehm

To:

Patrick McGee

Superintendent

From:

Carol Stehm

Interim Principal

Re:

Recommendation for Substitute Teacher

Date:

September 21, 2022

I am recommending Natalie Utz be appointed as a Substitute Teacher for grades UPK-5.

CS/jm







| | on my recommendation,Anne Laurie Sheard (candidate name) is hereby |
|--------------|--|
| | ommended to be appointed to the D provisional* XXX probationary** D permanent (check one) |
| | Service □ substitute □ part-time □ full-time (check one) position ofFood Service Worker |
| (Civi | íl 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 _52 weeks (max. 52 weeks). |
| | rate of pay will be \$ 13.90 per xxxx hour □ annum (will be pro-rated if hired after start of |
| | I school year) (check one). All other terms and conditions are per the below applicable |
| empi | loyment contract (check one): |
| | ☐ Office Personnel & Teachers' Aides Association ☐ Bus Driver's Association |
| `Addi | XX Service Employees International Union Local 200United None Applicable tional Information/Comments: |
| | |
| - Th | |
| | 9.29.22 |
| Sup∉ | ervisor Signature Date |
| | |
| | FOR BUSINESS/DISTRICT OFFICE USE ONLY |
| For E | BOE Meeting on: 10/19/22 Candidate Start Date: 10/3/25 |
| Repla | aces: Payroll Budget Code: |
| <u>Attac</u> | chments Required for Board Recommendation: |
| | □ Civil Service Application □ Civil Service Approval □ Fingerprint Clearance |
| * | U Civil delivice Approval U Fingerphilit Clearance |

BYRON-BERGEN CENTRAL SCHOOL DISTRICT OFFICE OF THE JR./SR. HIGH SCHOOL PRINCIPAL



INTEROFFICE MEMORANDUM

To:

Patrick McGee

From:

Ashley John Grillo

Date:

October 3, 2022

Re:

Substitute

I would like to recommend appointing Kolleen Zaffrann to be a substitute teacher for grades six through twelve effective October 21, 2022.

xc: Board of Education



INTEROFFICE MEMORANDUM

TO:

PATRICK McGee, Superintendent

FROM: BETSY BROWN, DIRECTOR OF INSTRUCTIONAL SERVICES

SUBJECT: SUMMER SPECIAL EDUCATION CSE MEETINGS

DATE: OCTOBER 5, 2022

Pat,

I am recommending the following Special Education, Related Service Providers, and General Education teachers to attend CSE meetings and write IEPs. Teachers will be paid at the professional rate per BBFA contract.

| Teacher Vanne | - Grade | Hours | |
|-------------------|-------------------|---------------|--------------|
| Laurie Penepent | English | Up to 1 hour | CSE Meetings |
| Jeffrey Parnapy | Science | Up to 3 hours | CSE Meetings |
| Jess Golino-Smith | English | Up to 2 hours | CSE Meetings |
| Katlin Blackburn | Reading | Up to 1 hour | CSE Meetings |
| Trey Nadolinski | Special Education | Up to 1 hour | CSE Meetings |



INTEROFFICE MEMORANDUM

TO:

PATRICK McGEE

FROM:

Betsy Brown

SUBJECT:

MENTOR APPOINTMENT

DATE:

October 5, 2022

Pat,

I am recommending the following teacher to be a mentor for the 2022-23 school year.

Nick Muhlenkamp

Betsy Brown Director of Instructional Services Byron-Bergen Central School

| | my recommendation, NANCY S | MITH (candidate name) is hereby | | | |
|--|---|--|--|--|--|
| recommended to be appointed to the □ provisional* □ probationary** □ permanent (check one) Civil | | | | | |
| Service Substitute parttime I full-time (check one) position of CLEANER | | | | | |
| | Service job title). | | | | |
| · | · | | | | |
| * | The position is considered provisional from the list of eligibles. The candidate reachable on the eligible list to become | if it is a Civil Service tested position and we did not hire e must take the test as soon as it is offered and be e a probationary employee. | | | |
| ** | If the position is probationary, please seems Probationary period is weeks | state what the probationary period will be. (max. 52 weeks). | | | |
| The r | ate of pay will be \$_ SAME AS CURFENT per D | I hour □ annum (will be pro-rated if hired after start of | | | |
| fiscal | school year) (check one). All other terr | ns and conditions are per the below applicable | | | |
| emplo | oyment contract <i>(check one)</i> : | | | | |
| | ☐ Office Personnel & Teachers' Aides Assoc | iation 🔲 Bus Driver's Association | | | |
| γ | Service Employees International Union Loc | al 200United | | | |
| / -Additi | ional Information/Comments: 4/4 | " HAS REEN EREAT ACCET TO THE NEDACTINES | | | |
| Additional Information/Comments: NANCY HAS BEEN GREAT ASSET TO THE DEPARTMENT | | | | | |
| AND | DEXCOURS PERMANENT STAT | | | | |
| AND | DESERVES PERMANENT STAT | | | | |
| AND | DESERVES PERMANENT STAT | | | | |
| AND | DESERVES PERMANENT STAT | us on 16/24/22 | | | |
| _/ | T. S. C. South | 70/6/22 | | | |
| _/ | DESERVES PERMANENT STAT | us on 16/24/22 | | | |
| _/ | T. S. C. South | 70/6/22 | | | |
| _/ | T. S. C. South | 70/6/22 | | | |
| _/ | Logal Modell revisor Signature | 70/6/22 | | | |
| _/ | Logal Modell revisor Signature | 70/6/2Z Date | | | |
| Super | To Laborature FOR BUSINESS/E | 70/6/2Z Date | | | |
| Super For B | FOR BUSINESS/E | 70/6/22 Date DISTRICT OFFICE USE ONLY | | | |
| Super For B | FOR BUSINESS/E | | | | |
| Super For B | FOR BUSINESS/E | | | | |

| Upon | my recommendation, LUKAS VOLKMAR (candidate name) is hereby | | | | | |
|---|--|--|--|--|--|--|
| | mended to be appointed to the Q provisional* Q probationary** Q permanent <i>(check one)</i> Civil | | | | | |
| Service Substitute D parttime D full-time (check one) position of SUB 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 ra | te of pay will be \$ <u>13.90</u> per ☑ hour □ annum (will be pro-rated if hired after start of | | | | | |
| | school year) (check one). All other terms and conditions are per the below applicable | | | | | |
| emplo | yment contract <i>(check one)</i> : | | | | | |
| | ☐ Office Personnel & Teachers' Aides Association ☐ Bus Driver's Association | | | | | |
| ` } | □ Service Employees International Union Local 200United None Applicable | | | | | |
| Additi | onal Information/Comments: | | | | | |
| Super | Isor Signature Date | | | | | |
| | FOR BUSINESS/DISTRICT OFFICE USE ONLY | | | | | |
| For B | DE Meeting on: Candidate Start Date: | | | | | |
| Repla | ces: Payroll Budget Code: | | | | | |
| <u>Attacl</u> | ments Required for Board Recommendation: □ Civil Service Application □ Civil Service Approval □ Fingerprint Clearance | | | | | |

BYRON-BERGEN CENTRAL SCHOOL DISTRICT DEPARTMENT OF ATHLETICS



INTEROFFICE MEMORANDUM

TO:

PATRICK MCGEE; BOARD OF EDUCATION

FROM:

RICH HANNAN, ATHLETIC DIRECTOR; ASHLEY GRILLO HS PRINCIPAL MAN

SUBJECT: RECOMMENDATION MEMO

DATE:

OCTOBER 6, 2022

cc: Ashley Grillo

I would like to recommend the following people to serve as coaches/advisors for the 2022-2023 school year.

Girls Basketball:

Varsity - Rick Krzewinski JV - Nick Muhlenkamp

Boys Basketball

Varsity - Roxanne Noeth JV - Chris Chapman

Wrestling

Varsity - Matt Ellis / Rich Hannan JV - Josh Brabon Modified — Matt Ellis / Rich Hannan Volunteer – Brian Tatar

Swim

Varsity - Sara Stockwell

JV - Eric Fix

Modified: Jason Blom and Jay Wolcott

Cheer: Pending

| Upon | my recommendation, <u>Noma Evans</u> (candidate name) is hereby |
|-------------|--|
| recom | mended to be appointed to the 🗖 provisional* 🗖 probationary** 🖫 permanent <i>(check one)</i> Civil |
| Servi | e 🗖 substitute 🗖 parttime 🕩 full-time (check one) position of 📙 🕦 📉 👉 |
| (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 r | ate of pay will be \$ <u>∩⊘ change</u> per Whour □ annum (will be pro-rated if hired after start of |
| | school year) (check one). All other terms and conditions are per the below applicable |
| | pyment contract (check one): |
| • | ☐ Office Personnel & Teachers' Aides Association ☐ Bus Driver's Association |
| (| □ Service Employees International Union Local 200United □ None Applicable |
| ∆ddif | ional Information/Comments: permonent appt. 9/1/22 |
| / Norman | Office Historian Control of the Cont |
| Sup | rvisor Signature $\frac{10/4/22}{Date}$ |
| | FOR BUSINESS/DISTRICT OFFICE USE ONLY |
| | |
| For | BOE Meeting on: Candidate Start Date: |
| Rep | aces: Payroll Budget Code: |
| <u>Atta</u> | chments Required for Board Recommendation: ☐ Civil Service Application ☐ Civil Service Approval ☐ Fingerprint Clearance |

| \bigcirc | | | | | |
|-------------|---|--|--|--|--|
| | my recommendation, Low Henry (candidate name) is hereby | | | | |
| recon | recommended to be appointed to the D provisional* D probationary** D permanent (check one) Civil | | | | |
| Servi | Service usubstitute uparttime ufull-time (check one) position of school monder | | | | |
| (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 r | ate of pay will be \$100 by nge per phour annum (will be pro-rated if hired after start of | | | | |
| | school year) (check one). All other terms and conditions are per the below applicable | | | | |
| emple | oyment contract (check one): | | | | |
| | ☐ Office Personnel & Teachers' Aides Association ☐ Bus Driver's Association | | | | |
| () | Service Employees International Union Local 200United None Applicable | | | | |
| Addit | tional Information/Comments: Derynament Appl 1/2/22 | | | | |
| Supe | ervisor Signature Date | | | | |
| | FOR BUSINESS/DISTRICT OFFICE USE ONLY | | | | |
| 1 | BOE Meeting on: Candidate Start Date: | | | | |
| Rep | places: Payroll Budget Code: | | | | |
| <u>Atta</u> | achments Required for Board Recommendation: ☐ Civil Service Application ☐ Civil Service Approval ☐ Fingerprint Clearance | | | | |

| | my recommendation, Joseph Bosst (candidate name) is hereby |
|--------|--|
| recon | nmended to be appointed to the 🗖 provisional* 🗓 probationary** 🗗 permanent <i>(check one)</i> Civil |
| | ce 🗖 substitute 🗖 parttime 🖫 full-time (check one) position of ALHOMOLICE Mechanic |
| (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 r | ate of pay will be \$100 house per D hour annum (will be pro-rated if hired after start of |
| | school year) (check one). All other terms and conditions are per the below applicable |
| empl | oyment contract (check one): |
| | ☐ Office Personnel & Teachers' Aides Association ☐ Bus Driver's Association |
| () | Service Employees International Union Local 200United None Applicable |
| Addi | tional Information/Comments: Dermonent app 1/16/22 |
| Sup | ormula 10/3/22 Aprisor Signature Date |
| | FOR BUSINESS/DISTRICT OFFICE USE ONLY |
| For | BOE Meeting on: Candidate Start Date: |
| Rep | olaces: Payroll Budget Code: |
| | chments Required for Board Recommendation: ☐ Civil Service Application ☐ Civil Service Approval ☐ Fingerprint Clearance |

| Upon my recommendation, Street Crefre | (candidate name) is hereby | | | | | |
|---|---|--|--|--|--|--|
| recommended to be appointed to the \square provisi | ional* ☐ probationary** ☐ permanent (check one) Civil | | | | | |
| , | neck one) position of Bas Driver | | | | | |
| (Civil Service job title). | | | | | | |
| from the list of eligibles. The candidate reachable on the eligible list to become | ate what the probationary period will be. | | | | | |
| The rate of pay will be \$ po change per fiscal school year) (check one). All other terms employment contract (check one): • Office Personnel & Teachers' Aides Associations | | | | | | |
| Service Employees International Union Loca | d 200United ☐ None Applicable | | | | | |
| Additional Information/Comments: | ment appt. 11/18/22 | | | | | |
| Supervisor Signature | / <i>b</i> / <i>4</i> / <i>2</i> 2 Date | | | | | |
| FOR BUSINESS/D | DISTRICT OFFICE USE ONLY | | | | | |
| For BOE Meeting on: | Candidate Start Date: | | | | | |
| 8 | Payroll Budget Code: | | | | | |
| Attachments Required for Board Recommend Civil Service Application Civil Service Approval | • | | | | | |

| \bigcirc | |
|-----------------|--|
| | my recommendation, Shranda Webster (candidate name) is hereby |
| | nmended to be appointed to the 🗖 provisional* 🗖 probationary** 🗖 permanent (check one) Civil |
| Servic | ce 🗖 substitute 🗖 parttime 🛱 full-time (check one) position of 📙 🗀 🗀 🗀 🗀 🗀 🗀 🗀 🗀 🗀 🗀 🗀 🗀 🗀 |
| | 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). |
| | ate of pay will be \$ no ware per Dour annum (will be pro-rated if hired after start of |
| | school year) (check one). All other terms and conditions are per the below applicable |
| emplo | oyment contract (check one): |
| | Office Personnel & Teachers' Aides Association D'Bus Driver's Association |
| $(\overline{})$ | Service Employees International Union Local 200United None Applicable |
| Additi | ional Information/Comments: Deciment cepst. 11/18/22 |
| | |
| | |
| \setminus | on 1 M. Imdiain 10/4/22 |
| Sube | rvisor Signature Date |
| | |
| | |
| | FOR BUSINESS/DISTRICT OFFICE USE ONLY |
| | |
| | BOE Meeting on: Candidate Start Date: |
| Repla | aces: Payroll Budget Code: |
| <u>Attac</u> | chments Required for Board Recommendation: |
| | ☐ Civil Service Application ☐ Reference Information ☐ Civil Service Approval ☐ Fingerprint Clearance |

| • | my recommendation, Rick Houster (candidate name) is hereby |
|---------------|---|
| recom | nmended to be appointed to the D provisional* D probationary** D permanent (check one) Civil |
| | ce 🗖 substitute 🗖 parttime 🗗 full-time (check one) position of 🔝 wer (school) |
| (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). |
| fiscal | ate of pay will be \$10 change per Dhour annum (will be pro-rated if hired after start of school year) (check one). All other terms and conditions are per the below applicable oyment contract (check one): |
| | Office Personnel & Teachers' Aides Association Display Bus Driver's Association |
| | Service Employees International Union Local 200United None Applicable |
| ∖. ∠ Addit | tional Information/Comments: Dermanent appt 11/18/22 |
| A Roser on | |
| Supe | Clime Dindigne 10/4/22 Exvisor Signature Date |
| | FOR BUSINESS/DISTRICT OFFICE USE ONLY |
| | |
| For | BOE Meeting on: Candidate Start Date: |
| Rep | laces: Payroll Budget Code: |
| Atta | chments Required for Board Recommendation: ☐ Civil Service Application ☐ Civil Service Approval ☐ Fingerprint Clearance |

| Upon my recommendation, Pom Shoup | (candidate name) is hereby | | | |
|--|--|--|--|--|
| recommended to be appointed to the 🚨 provisional* 🗖 probationary** 🗷 permanent (check one) Civil | | | | |
| Service ☐ substitute ☐ parttime ☐ full-time (check of | one) position of Drue (School) | | | |
| (Civil Service job title). | | | | |
| * The position is considered provisional if it is a from the list of eligibles. The candidate must reachable on the eligible list to become a pro ** If the position is probationary, please state where the probationary period is weeks (max. 5). | bationary employee. hat the probationary period will be. | | | |
| The rate of pay will be \$100 change per hour fiscal school year) (check one). All other terms and employment contract (check one): | ☐ annum (will be pro-rated if hired after start of conditions are per the below applicable | | | |
| ☐ Office Personnel & Teachers' Aides Association | Bus Driver's Association | | | |
| Service Employees International Union Local 200U | nited None Applicable | | | |
| Additional Information/Comments: Devices | | | | |
| Supervisor Signature | 10/4/22 Date | | | |
| FOR BUSINESS/DISTR | ICT OFFICE USE ONLY | | | |
| For BOE Meeting on: Car | | | | |
| Replaces: Par | yroll Budget Code: | | | |
| Attachments Required for Board Recommendation Civil Service Application Civil Service Approval | | | | |

BYRON-BERGEN CENTRAL SCHOOL DISTRICT



INTEROFFICE MEMORANDUM

TO:

Patrick McGee, Superintendent

FROM:

Ashley John Grillo, Jr/Sr High School Principal

SUBJECT:

Substitute Teacher at Jr/Sr High School

DATE:

October 6, 2022

CC:

Personnel File, Board of Education

I would like to recommend Charles Palella to be an certified substitute teacher at the Jr/Sr High School. Charles is a retired music teacher from Hilton Central Schools.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT



TO:

PATRICK MCGEE, SUPERINTENDENT

FROM:

LORI PRINZ

SUBJECT: 2022-23 ELECTRIC BID RESULTS

DATE:

SEPTEMBER 15, 2022

CC:

RACHEL STEVENS, AND PATRICIA GUNIO, ROGER CALDWELL

Today we received the results from the electric bid which was conducted on Tuesday, September 13, 2022 by our utility consultant, Energy Enterprises Inc.

Per Energy Enterprises Inc., the bids received are somewhat higher than last year's increase, however, the bids are favorable in comparison with current market prices. The current market is showing bids with increases of \$.005 up to \$.010 per kwh. Energy Coop of America's bid included an increase of \$.0169 per kwh. Based upon this information, I am recommending that the school district accept the recommendation of Energy Enterprises, Inc. and agree to purchase electricity through Energy Coop of America for the period of November 1, 2022 through October 31, 2023. The cooperative electricity bid results are attached.

We cannot lock-in the bid price until the Board of Education approves Energy Coop of America's bid. Please add this to the October 20, 2022 agenda as new business. Once approved Addendum A will need to be signed by Mr. McGee, as purchasing agent and a purchase order has to be sent to the vendor as instructed by Energy Enterprises.



Energy Enterprises, Inc.

10 Mill Street, PO Box 182, Mt. Morris, NY 14510 Phone: (585) 658-4820 • Fax: (585) 658-4833 "We don't sell power - We give it!"

September 14, 2022

Ms. Lori Prinz Business Administrator Byron-Bergen Central SD 6917 West Bergen Road Bergen, NY 14416

RE: 2022/2023 ON-BOCES Electric Bid Review and Recommendation

Dear Ms. Prinz,

We have examined the responses to the invitation to bid for electricity received on 9/13/2022 at 1:00:00 PM.

The bid was initiated for the following schools: Alden CSD, Attica CSD, Belfast CSD, Byron-Bergen CSD, Clymer CSD, Ellicottville CSD, Friendship CSD, Honeoye Falls-Lima CSD, Perry CSD, GeneseeValley BOCES, and the Village of Geneseo. The following bidders submitted replies suitable for consideration: New Wave Energy and Energy Coop of America.

Below is a brief overview of our process for review and the evaluation which seeks to identify the bidder and the specific pricing method that combine to produce the lowest estimated annual cost for you while minimizing the potential risks.

Our approach to bidding is directed toward reducing subjective evaluation to a minimum, while emphasizing objective criteria by which to measure prices and pricing techniques. The specifications are designed to combine low price with low risk and ultimately to provide you with the most suitable fit of price and risk.

The bid documents requested two pricing options, an Index based adder option for each of the service classes at your facilities plus a cap rate on CES charges, and an Indexed Adder that would be fixed which included any potential CES charges. See below:

Option 1 - Index Based Adder Option with cap on CES Charges. The index adder is the fee charged by the marketer to cover all ancillary and capacity charges, as well as their profit for providing the electricity. The CES cap is a charge that has been passed through on invoices in the past, but we requested a rate as to what the cap would be for budgeting purposes. We have included a letter discussing CES for your information. The actual amount that will be charged for the commodity will be the index-based adder, the current months CES charges, plus the current market price as established by the NYISO/LBMP Index Price.

Option 2 - Index Based TOTAL Adder Option. The index adder is the fee charged by the marketer to cover all ancillary and capacity charges, their profit for providing the electricity, as well as any CES charges. The actual amount that will be charged for the commodity will be the index TOTAL adder, plus the current market price as established by the NYISO/LBMP Index Price.

As an organization we decided it was in the best interest to start tracking CES fees because they are beginning to really affect budgets. As you can see from some of the additional pieces attached, the Clean Energy Standard is amounting to nearly half of what the index rate is currently and is projected to continue to increase getting NYS closer to their Green Initiatives by 2030.

The attached spreadsheets quantify estimates for each bidder utilizing your group's historical average consumption and the estimated NYISO/LBMP index price based on the bid opening date for the utility that serves your district. The utility of record serving your facilities is National Grid and the Service Classes located within your facilities are SC3 and SC2D.

Each of the invited bidders has been pre-qualified through a uniform requirement for financial information, trade references and through historical working relationships.

Recommendation:

After careful analytical review and consideration of the received bid documents, our recommendation for Board Approval is to choose Option 1 and award the purchase of electricity to Energy Coop of America at the indexed adder rate of \$0.01690 per kwh used. As noted above, the actual amount that will be charged for the commodity will be the index-based adder, the current months actual CES charges, and the current market price as established by the NYISO/LBMP Day Ahead Market Price.

We have been in contact with various marketers and are finding that the bids received are in fact very favorable. In most cases, the bids have been running between \$.005 to \$.01 higher. Due to the fact that this rate is multiplied by the number of kwh the district uses, which in most cases is well over 1,000,000 kwh, this amounts to a significant difference. As a result, we do not recommend rebidding.

For your information when this was bid last year the rates received were indexed at \$0.00961 compared to the rates above. As we all know there has been rather large increases within the energy market recently, but these bid rates are still well below what the market is currently demanding. For additional information, the estimated dollars are being impacted by the bid rate only minimally, but more so with changes in the usage of 1,726,466 to 1,725,769 in kwh and the ever-increasing Clean Energy Services charges.

Again, part of the change is due to higher or lower usages, so we recommend setting some additional funds aside in your purchase orders due to the fluctuations in usages, as well as the unknown actual commodity rates. Overall, we feel the bid result is quite favorable based on where the energy market stands today in comparing to the market itself, as well as the utility options.

An individualized spreadsheet is also attached that illustrates your estimated electricity commodity cost as a result of the bid which can be used for generating your district's purchase order. Note: The RATE listed on the sheet is calculated as adding the awarded applicable index adder plus an estimated NYISO/LBMP price of \$.0700 per kwh. We would recommend that you add some additional percentage to this amount due to the fact that the estimated commodity rate being used is the current rate. Typically we would recommend adding an additional 20% as a set aside.

We have also attached various pieces of additional information that we used in evaluating the bid analysis, information for generating purchases orders, and most importantly any information that is needed to be completed for the winning bidder, Energy Coop of America.

If you have any additional questions regarding this matter, please do not hesitate to contact me.

Sincerely,

Amy M. Ceronie, Energy Analyst Attachments

| | 159,221 \$14,871.24 158,047 \$14,761.59 168,909 \$15,776.10 153,070 \$14,296.74 162,752 \$15,201.04 131,287 \$12,262.21 136,315 \$12,731.82 128,573 \$12,008.72 124,379 \$11,617.00 139,257 \$12,072.60 134,701 \$12,581.07 | 1,725,769 | | \$29,165.50 \$11,217.50 \$120,803.83 \$161,186.82 | | \$11.1,909.45 \$49,277.37 CONTINGENCY ITEM HERE AS NOTED ON PAGE 2 OF THE REC LETTER. |
|-------------------------------------|---|----------------------|------------------------|--|--------------|--|
| Totals | . ਦ ੇ | 1,7 | | \$29, \$11, \$120, | | NOTED |
| SC2D Garage 27830-23005 | 8,560 8,456 10,383 8,896 8,918 6,642 5,142 5,547 6,547 6,637 6,637 | 86,739 | · | \$0.01690 \$0.01690 \$0.00650 \$0.07000 \$0.09340 \$8,101.42 | | / ITEM HERE AS |
| SC3 P School Comp 29530-07015 | 150,661 149,591 158,526 144,174 153,834 124,645 131,173 123,132 18,822 132,711 123,697 1,639,030 | 1,639,030 | | \$0.01690 \$0.01690 \$0.01690 \$0.00650 \$0.00650 \$0.07000 \$0.07000 \$0.07000 \$0.07000 \$0.07000 \$0.07000 \$0.07000 \$0.07000 \$0.070000000000 | \$161,186.82 | \$111,909.45 \$49,277.37 A CONTINGENC |
| · | November December January February March April May June July August September October | | 1,725,769 | | | 70 20% AS 1,639,030 86,739 1,725,769 |
| Byron Bergen CSD National Grid | Total | Total kWh by account | Total kWh for district | Indexed Rate CES Budget Est. Commodity Combined RATE TOTAL | BID TOTAL | 2022-23 PO 2023-24 PO **YOU SHOULD ADD UP TO 20% AS A SC3P 1,639,030 SC2D 86,739 SC2D |

| BOCES Group | |
|-------------|--------|
| | |
| √Valley | 7.0.7 |
| enese | ations |
| Ger | Nat |

OPTION - INDEX ADDER WITH CES CAP

| Energy Coop of America S \$27,699,61 \$147,728.31 \$27,242.66 \$28.05 | \$203,660.80 \$203,660.80 \$78,331.08 \$843,565.45 |
|---|--|
| Energy Coop of America 0.01690 0.01690 0.01690 0.01690 | INCLUDED INCLUDED INCLUDED 0,00650 |
| New Waye \$ \$28,846.93 \$167,833.34 \$29,821.85 \$35.69 \$1,070.34 | \$227,608.15 \$78,331.08 \$843,565,45 \$1.149,564.68 |
| New Wave 0.01760 0.01920 0.01850 0.02150 0.01880 | INCLUDED INCLUDED INCLUDED 0:00650 |
| Volumes 1,639,030 8,741,320 1,611,992 1,660 56,933 | \$50,050,933 |
| Service Class SC3 P SC3 S SC2D SC2 SC1 Lighting | Est. Capacity Charge Est. Ancillary Charge Est. Line Loss Charge BUDGETED CES Est. Commodity |
| Option Indexed Indexed Indexed Indexed | Day Ahead Price |

NYSEG

| Energy Coop of America S | 045 720 15 | 04.07.7.0.40 | \$43,645,74 | 670.00 | 07070 | 30.00L¢ | \$59,677.27 | | | | | 60 511 | \$50,731.88 | \$288.097.18 | | \$374 FOR 22 |
|--------------------------|---|--|--|---|---|---|--|--|---|---|---|---|---|--------------|---|---|
| Ellergy Coop of America | 0.01450 | 0.00 | 0.01400 | 0.01450 | 0.01450 | | | | | | INCEUDED | 0.00850 | | | | |
| CO 000 100 | * 02.810.714 | \$55 685 QA | | LI OZIA | \$154.44 | \$73 570 85 | | | | | | \$26,751.88 | \$289,007 40 | 01.350,002¢ | \$388 428 Q1 | |
| 0.04000 | 0.010.0 | 0.01850 | 0.02200 | 0.02230 | 0.01210 | | CHOILINE | | | INCLUDED | 01.000 | 00000 | | | | |
| 1 087 614 | 100000 | 3,010,051 | F 245 | 0,010 | 12,764 | 4,115,674 | | | | | | | \$0.07000 | | | _ |
| SC2 | 1000 E CO3 | VC3 F | 808 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | SCS & BUTHING | | Est. Capacity Charge | Fet Appillant Charge | Lat. Alfallaly Clarge | Est. Line Loss Charge | RIDGETED OFF | ביי היובים הבים | Est, Commodity | | | |
| Indexed | TOXOTO | HUEXEU | Indexed | indeved | Hacked | | | | | | | | Day Anead Price | | | |
| | SC2 1 087 614 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | SC2 1,087,614 0.01620 \$17,619.35 0.01450 Energy | SC2 1,087,614 0,01620 \$17,619.35 0,01450 SC3 P 3,010,051 0,01850 SS5,685.94 | SC2 1,087,614 0,01620 \$17,619.35 0,01450 SC3 P 3,010,051 0,01850 \$55,685.94 0,01450 | SC2 1,087,614 0,01620 \$17,619.35 C00p or America SC3 P 3,010,051 0.01850 \$55,685.94 0.01450 SC6 \$1,20,11 0.01450 | SC2 1,087,614 0.01620 \$17,619.35 0.01450 SC3 P 3,010,051 0.01850 \$55,685.94 0.01450 SC6 5,245 0.02290 \$120.11 0.01450 SC5 & lighting 12,764 0.01210 \$154.44 0.01450 | SC2 1,087,614 0,01620 \$17,619.35 0,01450 SC3 P 3,010,051 0.01850 \$55,685.94 0.01450 SC6 8 lighting 12,784 0.01210 \$154,44 0.01450 4,115,674 | SC2 1,087,614 0,01620 \$17,61935 0,01450 SC3 P 3,010,051 0.01850 \$55,685,94 0.01450 5,245 0.02290 \$120,11 0.01450 0.01450 SC5 8 lighting 12,784 0.01210 \$154,44 0.01450 Est. Capacity Charge INCIT INET | SC2 1,087,614 0.01620 \$17,619.35 0.01450 SC3 P 3,010,051 0.01450 \$55,685.94 0.01450 SC6 5,245 0.05290 \$154,44 0.01450 SC5 & lighting 12,764 0.01210 \$154,44 0.01450 Est. Capacity Charge 1,115,674 INCEUDED S73,579,85 INCEUDED | SC2 1,087,614 0,01620 \$17,61935 0.01450 SC3 P 2,010,051 0.014850 \$55,685.94 0.01450 0.01450 SC6 | SC2 1,087,614 0,01620 \$17,61935 0.01450 SC3 P 3,010,051 0.01850 \$55,685.94 0.01450 0.01450 SC5 & lighting 12,764 0.01229 \$120.11 0.01450 0.01450 Est. Capacity Charge INCLUDED Est. Ancillary Charge INCLUDED INCL | SC2 1,087,614 0.01620 \$17,619.35 0.01450 SC3 P 3,010,051 0.01450 \$55,685.94 0.01450 SC5 & lighting 12,764 0.01210 \$154,44 0.01450 Est. Capacity Charge INCLUDED | SC2 1,087,614 0,01620 \$17,61935 0.01450 SC3 P 3,010,051 0.014850 \$55,685.94 0.01450 SC5 & lighting 12,764 0.012290 \$155,685.94 0.01450 Est. Capacity Charge Est. Line Loss Charge BUDGETED CES Charge (C.00650 \$26,751.88 0.00650 | SC2 | SC2 1,087,614 0,01620 \$17,619.35 1,01450 SC3 P 3,010,051 0.01850 \$55,685.94 0.01450 SC6 12,764 0.012290 \$12,619.35 0.01450 SC5 & lighting 12,764 0.01210 \$12,614 0.01450 Est. Capacity Charge 4,115,674 INCLUDED INCLUDED Est. Line Loss Charge INCLUDED INCLUDED BUDGETED CES 6,00650 \$26,751.88 0.00650 ad Price Est. Commodity \$0.0700 \$28,751.88 0.00650 | SC2 1,087,614 0.01620 \$17,619.35 1,01450 SC3 P 3,010,051 0.014850 \$55,685.94 0.01450 SC5 & lighting 12,764 0.01210 \$154,44 0.01450 Est. Capacity Charge 4,115,674 INCEUDED 1000650 \$26,751.88 INCEUDED BudgeTED CES 6.007000 \$26,751.88 0.00650 BudgeTED CES \$0.07000 \$28,751.88 0.00650 |

RG&E

| | Г | 7 | | | | | | | _ | | _, | _ | | | _ | |
|---------------|--------------------------|---------------|-------------|-------------|------------|-------------|------------------|------------------|------------|--|-------------|----------------------|-----------------------|-----------------------|--------------|-----------------|
| | Energy Coop of America C | מישורים ורמים | \$8,112.00 | \$12,175,35 | \$6,755.59 | \$13,461.86 | \$14.89 | \$13,950.66 | \$3 13/ 77 | - 1.1.1.00 - 1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1. | \$168.74 | \$57,790.87 | | | | \$22,227.26 |
| | Ellergy Coop of America | 0.04800 | 00000 | 06010.0 | 0.01690 | 0:01690 | 0.01690 | 0.01690 | 0.01690 | 0.01690 | | CHESTON | | | COCCO | a conora |
| Moste Meses & | CONTRACTO | 517.7200 | \$11.022.BE | 60 444 OF | 940 0500 | 4.0,009.00 | 410.00 410.00 | 9,011.00 | 64,604,63 | \$236.76 | \$74.829.40 | | | | AC 400 002 | \$239,370,46 |
| New Wave | C | 0.02440 | 0.01530 | 0.02280 | 0.0230 | 0.02330 | 01210.0 | 0.02460 | 0.020.0 | 0.02120 | | INCLUDED | INCLUDED | INCLUDED | 0.00650 | |
| Volumes | 490,000 | 400,000 | 720,435 | 399,739 | 796,560 | 88.4 | 825.483 | 185 342 | 1000 | 11,168 | 3,419,578 | | | | | \$0.07000 |
| Service Class | 000 | 300 | SCB | SC7 | SCS | SCB | SC2 | SC1 Street Light | | SC1 Residential | | Est. Capacity Charge | Est. Ancillary Charge | Est. Line Loss Charge | BUDGETED CES | Est. Commodity |
| Cotton | Layapu | DOYON. | Indexed | Indexed | Indexed | Indexed | Indexed | Indexed | 7 (7) | Indexed | | | | | | Day Ahead Price |

19,586,187

Total Kwh

| 2 | Ü | |
|--|---------------|-------------|
| TOTAL ADD | New Wave \$ | \$40,320,14 |
| OPTION TOTAL ADDER | New Wave | 0.02460 |
| | Volumes | 1,639,030 |
| Genese 'alley BOCES Group National Grid | Service Class | SC3 P |
| Genese alk | Option | Indexed |

| | Enomic Coop of America 6 | The ign coop of Allience of | 436,5861,11 | \$205,295.15 | \$36,043.UT | 64.24.50 | POOL ACCOUNT | 4204,4UZ.U | | | | \$843 565.45 | \$1.127.967.52 |
|------------|--------------------------|-----------------------------|--------------|--------------|-------------|--------------|--------------|----------------------|-----------------------|-----------------------|--------------|-----------------|----------------|
| | Energy Coop of America | กลรคก | 0.0220:0 | 0.02360 | 00000 | 0.02360 | | CHORING | INCLUBED | | | | |
| | New Wave \$ | \$40,320,14 | \$229,022,58 | \$41,105.80 | \$47.31 | \$1,468.87 | \$311,964,70 | | | | | \$843,565,45 | \$1,155,530.15 |
| | New Wave | 0.02460 | 0.02620 | 0.02550 | 0:02850 | 0.02580 | | INCLUDED | INCLUDED | INCLUDED | INCLUDED | | |
| | Volumes | 1,639,030 | 8,741,320 | 1,611,992 | 1,660 | 56,933 | 12,050,935 | | | | | \$0.07000 | |
| | Service Class | SC3 P | SC3S | SC2D | SC2 | SC1 Lighting | | Est. Capacity Charge | Est, Ancillary Charge | Est. Line Loss Charge | BUDGETED CES | Est. Commodity | |
| מנוס שוויס | Option | Indexed | índexed | Indexed | Indexed | indexed | | | | | | Day Ahead Price | |

| C |) |
|-------------------|---|
| ЦĹ | ļ |
| \mathcal{O}_{i} |) |
| <u>></u> | |
| Z | |
| | |

| | Energy Coop of America S | 420 RD0 27 | 50.770° C39 | 90%,00%,00 640,00% | 826549 | \$85 606.02 | 30:000 | | | | \$288.097.18 | \$373,703,20 | |
|---------------|--------------------------|-------------|-------------|-----------------------|----------------|--------------|----------------------|-----------------------|-----------------------|--------------|-----------------|--------------|--|
| | Finergy Coop of America | 0.02080 | 0.02080 | 0.02080 | 0.02080 | | INCLUDED | INCLUDED | CECETOE | INCERTIBED | | | |
| Marriage of | New Wave a | \$25,232.64 | \$76.756.30 | \$156.83 | \$243.79 | \$102,389,56 | | | • | | \$288,097.18 | \$390,486,74 | |
| Move Merce | MEW WAVE | 0.02320 | 0.02550 | 0.02990 | 0.01910 | | INCLUDED | INCLUDED | INCLUDED | INCLUDED | | | |
| Vohimos | V OIGHIES | 1,087,614 | 3,010,051 | 5,245 | 12,764 | 4,115,674 | | | | | \$0.07000 | | |
| Service Class | OCIVICE CIASS | SC2 | SC3 P | SC6 | SC5 & lighting | | Est. Capacity Charge | Est. Ancillary Charge | Est. Line Loss Charge | BUDGETED CES | Est. Commodity | | |
| Option | | Indexed | Indexed | Indexed | indexed | | | | | | Day Ahead Price | | |

RG&E

| Ontion | Septice Class | Volumoe | Mount Means | Mean Miles | | |
|-----------------|-----------------------|-----------|-------------|--------------|---------------------------|--------------------------|
| Chaga | CEI VICE CIRSS | VOIGHTES | NEW TYAVE | Mew Wave & | I Eriergy Coop of America | Energy Coop of America S |
| Indexed | 808 | 480,000 | 0,03140 | \$15,072.00 | 0.02350 | \$41.280.00 |
| indexed | SC8 | 720,435 | 0.02230 | \$16,065,70 | 0.02350 | #4R D30 22 |
| Indexed | SC7 | 399,739 | 0.02980 | \$11,912,22 | 0.02350 | 40.302.87 |
| Indexed | SC3 | 796,560 | 0.03030 | \$24,135.77 | 0.02350 | \$18.749.16 |
| Indexed | SC6 | 881 | 0.01910 | \$16.83 | 0.02350 | \$20.70 |
| Indexed | SC2 | 825,483 | 0.03100 | \$25,589.97 | 0.02350 | \$19.398.85 |
| Indexed | SC1 Street Light | 185,312 | 0.03050 | \$5,652.02 | 0.02350 | 84 354 83 |
| Indexed | SC1 Residential | 11,168 | 0.02820 | \$314.94 | 0.02350 | \$262.45 |
| | | 3,419,578 | | \$98,759.44 | | #80 360 DB |
| | Est. Capacity Charge | | INCLUDED | | INCLUDED | |
| | Est. Ancillary Charge | | NCLUDED | | NCLUDED | |
| | Est. Line Loss Charge | | INCLUDED | | INCLUDED | _ |
| | BUDGETED CES | | INCLUDED | | INCLUDED | |
| Day Ahead Price | Est. Commodity | \$0.07000 | | \$239,370.46 | | \$239,370.46 |
| | | | | \$338,129.90 | | \$319,730,54 |

19,586,187

Total Kwh

| Genesee valley books Group | National Grid | | |
|---|---------------|--------------|------------------------|
| Option | Service Class | New Wave | Energy Coop of America |
| Indexed | SC3 P | 0.01760 | 0.01690 |
| Indexed | SC3 S | 0.01920 | 0.01690 |
| Indexed | SC2D | 0.01850 | 0.01690 |
| indexed | SC2 | 0.02150 | 0.01690 |
| ndexed | SC1 Lighting | 0.01880 | 0.01690 |
| indexed Adder in \$ based on est usages AND Budge | ted CES | \$305,939,23 | \$281 991 88 |

| Genesee Valley BOCES Group | NYSEG | | |
|---|---------------|--------------|------------------------|
| - | Service Class | New Wave | Energy Coop of America |
| indexed | 8C2 | 0.01620 | 0.01450 |
| indexed | SC3 | 0.01850 | 0.01450 |
| ndexed | SC5 | 0.02290 | 0.01450 |
| ndexed | SC6 | 0.01210 | 0,01450 |
| Indexed Adder in \$ based on est usages AND Budge | ted CES | \$100,331.73 | \$86,429,15 |

| Genesee Valley BOCES Group | RG&E | | |
|--|-----------------|-------------|------------------------|
| Option | Service Class | New Wave | Energy Coop of America |
| Indexed | SC9 | 0,02440 | 0.01690 |
| indexed | SC8 | 0.01530 | 0.01690 |
| Indexed | SC7 | 0.02280 | 0.01690 |
| ndexed | SC3 | 0.02330 | 0,01690 |
| indexed | SC6 | 0.01210 | 0.01690 |
| ndexed | SC2 | 0.02400 | 0,01890 |
| ndexed | 8C1 Street | 0.02350 | 0,01890 |
| ndexed | SC1 Residential | 0.02120 | 0.01690 |
| ndexed Adder in \$ based on est usages AND Budge | ted CES | \$97,049.86 | \$80,018.13 |

| Genesee Valley BOCES Group | National Grid | | | |
|---|---------------|--------------|------------------------|--|
| Option | Service Class | New Wave | anergy Coop of America | |
| exed | SC3 P | 0.02460 | 0.02360 | |
| Jexed | SC3 S | 0.02820 | 0.02360 | |
| Indexed | SC2D | 0.02560 | 0.02360 | |
| Indexed | SC2 | 0.02880 | 0.02360 | |
| Indexed | SC1 Lighting | 0.02590 | 0.02360 | |
| Indexed Adder in \$ based on est usages AND Budge | ted CES | \$311,964.70 | \$284,402.07 | |

| Genesee Valley BOCES Group | NYSEG | <u> </u> | <u></u> |
|---|---------------|--------------|------------------------|
| Option | Service Class | New Wave | Energy Coop of America |
| Indexed | SC2 | 0.02320 | 0.02080 |
| Indexed | SC3 | 0.02550 | 0.02080 |
| Indexed | SC5 | 0,02990 | 0.02080 |
| Indexed | SC6 | 0.01910 | 0.02080 |
| Indexed Adder in \$ based on est usages AND Budge | ted CES | \$102,389.56 | \$85,606.02 |

| Genesee Valley BOCES Group | RG&E | | • |
|--|-----------------|-------------|------------------------|
| Option | Service Class | New Wave | Energy Coop of America |
| Indexed | SC9 | 0.03140 | 0.02350 |
| Indexed | SO8 | 0.02230 | 0.02350 |
| Indexed | SC7 | 0.02980 | 0.02350 |
| Indexed | SC3 | 0.03030 | 0.02350 |
| Indexed | SC6 | 0.01910 | 0.02350 |
| Indexed | SC2 | 0.03100 | 0.02350 |
| ndexed | SC1 Street | 0.03059 | 0.02350 |
| Indexed | SC1 Residential | 0.02820 | 0.02350 |
| ixed Adder in \$ based on est usages AND Budge | ted CES | \$98,759.44 | \$80,360,08 |

| ハノ | | | .) | | | | | |
|-------------------------|-------------|--------------------------|---|--------------|-----------------------|----------------|---------------------|--|
| Group Totals By Utility | | Group Totals By District | | | | | | |
| National Grid | KOWI | District | 57.7 | | | | | |
| Attica | 2.080.097 | Alden | 19 CH | | | | | |
| Rymo Berner | 1 726 260 | Atto | 2,352,480 | _ | | | | |
| Dylon Dargen | 897,627,1 | Auca | 2,166,057 | | | | | |
| Clymer | 913,676 | Belfast | 807.342 | ~ | | | | |
| Ellicottville | 857,729 | Bryon Bergen | 1,725,769 | ~ | | | | |
| Genesee Valley BOCES | 1,283,312 | Clymer | 013.676 | | | | | |
| | 4.388.538 | Filicoffeille | 10,010. | | | | | |
| Village of Geneseo | 801.814 | Friendship | 171 172 171 172 | • | | | | |
| Group total | 10 050 01 | Common Volley, BOOTS | 510,764 | | | | | |
| | 14,000,000 | Delicate valley books | 2,003,747 | | | | | |
| OLOMIE. | | ונר ה | 4,388,538 | | | | | |
| NYORG | | Perry | 1,667,234 | | | | | |
| Alden | 2,362,480 | Village of Geneseo | 2.182.851 | | | | | |
| Attica | 35,960 | Group total | 19 586 487 | -1- | | | | |
| Perr | 1.667.234 | | in the second | | | | | |
| Group,total | 4,115,674 | Group Totals By District | | | | | | |
| | | District | TACC VECT | 4-7-7-1 | | : | | |
| H(C) (4) | | Alden | 824 OFF | Tes Budget | Total | EST. COM. | Utilities Servicing | |
| Potraci | 007 040 | Affice | 454,430,90 | \$15,356.12 | \$49,512,08 | \$165,373.60 | NYSEG | |
| | 240,100 | Attica | \$36,4U0.0B | \$14,079.37 | \$50,479.43 | \$151,623,99 | NG and NYSEG | |
| Freedenip | 510,764 | Seffast | \$13,644.08 | \$5,247.72 | \$18,891,80 | \$56.513.94 | RGE | |
| Genesee Valley BOCES | 720,435 | Bryon Bergen | \$29,165,50 | \$11,217.50 | \$40,382.99 | \$120 BD3 B3 | 1 22 | |
| Village of Geneseo | 1,381,037 | Clymer | \$15,441.12 | \$5,938,89 | \$21.380.02 | 863.057.99 | 2 | |
| Group total | 3,419,578 | Elicottville | \$14,495.62 | \$5.575.24 | 20,000,00 | 20,155,55 | | |
| • | | Frendship | \$8 631 03 | 43 240 07 | #40,000 #44,064,00 | #00,041,03 | NG. | |
| Tofal | 19 586 187 | General Mollow BOCE | CC CCC CCC | 45,010,04 | 911,931,06 | \$35,733.48 | RGE | |
| | 10000 | Cellesce valley booked | 455,000.55 | \$13,024,35 | \$46,887,68 | \$140,262,29 | NG and RGE | |
| | | | \$/4,306.Z9 | \$28,525.50 | \$102,691,79 | \$307,197.66 | Ů | |
| | | reny | \$24,174.89 | \$10,837.02 | \$35,011.91 | \$116,706.38 | RGE | |
| National Grid | | Village of Geneseo | \$36,890.18 | \$14,188,53 | \$51,078.71 | \$152,799.57 | NG and RGF | |
| Lighting | 56,933 | Group total | \$321,128.94 | \$127,310.22 | \$448,439.16 | \$4,371,033.09 | | |
| SCZD | 1,611,992 | | | | • | \$1.819.472.25 | | |
| SC2 | 1,660 | | | | | | | |
| SC3 Primary | 1,639,030 | PNOIL | INDEX COST | CES Budget | Total | EST COM | | |
| SC3 Secondary | 8,741,320 | National Grid | \$203,660.80 | 578 331 08 | \$281 994 88 | \$842 565 AE | F4 45E FET 00 | |
| General-ALL | 12,050,935 | NYSEG | \$59,677.27 | \$26.751.88 | \$86.429.45 | \$288 A07 48 | 6974 506 22 | |
| | | RGAE | \$57,790.87 | \$22,227,26 | 580.018.13 | \$220 270 46 | 45/4/320,55 | |
| NYSEG | | | \$321,128.94 | \$127.310.22 | \$448.439.16 | \$4.374.033.09 | 4513,566,03 | |
| SC3P | 3.040.054 | | | | | 2000001 2010 | 41,010,46,62 | |
| 90 | 5 24E | | | | | | | |
| 200 | 2,000 614 | | | | | | | |
| 3.00 | 1,007,014 | | | | | | | |
| SC5 lighting | 12,764 | | | | | | | |
| General-ALL | 4,115,674 | | | | | | | |
| | | | | | | | | |
| SC9 TOU | 480,000 | | | | | | | |
| 001 605 808 | 720,435 | | | | | | | |
| 200 | 798 580 | | | | | | | |
| 800 | , | | | | | | | |
| 200 | 100 | | | | | | | |
| Ç Ç | 333,133 | | | | | | | |
| SC1 Street light | 185 313 | | | | | | | |
| SO Deldering | 163,631 | | | | | | | |
| SOI Residefilat | 3.419.578 | | | | | | | |
| General-At L | 19.586.187 | | | | | | | |
| סמומומו-זייר | lajaon' i n | | | | | | | |

New York Clean Energy Standard

Article by Britt Lyons

New York has introduced the Clean Energy Standard (CES) in an effort to increase the development of clean energy technology and decrease greenhouse gas emissions from the power sector.

On January 25th, the Department of Public Service (DPS) Staff filed a CES White Paper in response to Governor Andrew Cuomo's directive last year. This would convert New York's environmental goals into enforceable requirements.

On August 1st, the New York Public Service Commission (NYPSC) issued an order adopting the CES. The CES will reduce carbon emissions by 40% below 1990 levels and adhere to the state mandate of sourcing flfty percent of power from renewables by 2030. Increasing renewable resources will help New York meet the "50 by 30" mandate. It will also aid in an overall decline of air pollutants from fossil fuel combustion by cutting thousands of tons of nitrogen oxide, sulfur dioxide, and particulate matter a year. The CES will work in conjunction with other regulatory and retail market design changes being pursued by New York, such as Reforming the Energy Vision (REV).

The CES order includes three tiers outlined below.

- Tier 1: New Renewable Generation
- Tier 2: Existing Renewable Generation
- Tier 3: Maintenance of Existing Eligible Nuclear Facilities

Two new programs will implement the three tiers listed above:

- Renewable Energy Standard (RES)
- Zero Emission Credits (ZEC)

Renewable Energy Standard (RES)

Under Tier 1, all Load Serving Entities (LSEs) statewide will be required to procure and integrate renewable energy as a certain percentage of total electricity load beginning in 2017. The total percentage required will increase as time goes on. Eligible resource categories for Tier 1 will include Biogas, Biomass, Liquid Biofuels, Fuel Cells, Hydroelectric, Solar, Tidal/Ocean and Wind, with an in-service date on or after January 1, 2015.

Tier 2 will include resources that already exist to support continued contribution to meeting New York goals. As part of this process, the New York State Energy Research and Development Authority (NYSERDA) will manage the sale of Renewable Energy Certificates (RECs) or Alternative Compliance Payments (ACPs) directly with LSEs. By this December, NYSERDA will publish the REC price and estimated REC quantity that it will offer for the 2017 compliance period

on its website. LSEs will be required to purchase a certain number of RECs or make Alternative Compliance Payments to NYSERDA.

Below are the compliance percentages for the first five years.

| Year | RES Amount |
|------|------------|
| 2017 | 0.60% |
| 2018 | 1.10% |
| 2019 | 2.00% |
| 2020 | 3.40% |
| 2021 | 4.80% |

Zero Emission Credits (ZEC)

The PSC's order provides compensation to eligible nuclear facilities for their production of Zero Emission Credits (ZECs). The ZEC price is calculated using a formula based on the federal government's projected social cost of carbon (in nominal dollars per short ton of CO2).

Over a period of 12 years, NYSERDA will manage ZEC contracts with eligible nuclear facilities. Effective April 2017, LSEs will be required to purchase a percentage of ZECs based on their load share in relation to total load served by all LSEs. LSEs will be permitted to recover these costs as part of their commodity bill. The ZEC price for the first two-year tranche has been set at \$17.48/MWh. The ZEC value will be adjusted every two years based on the formula mentioned above.

What Does This Mean for Your Business?

The CES order adopted by the PSC earlier this month requires implementation plans to be filed for the PSCs review following a public comment period. Over the next few months, the DPS Staff, NYSERDA and other stakeholders will discuss the programs mentioned above and will outline LSEs' duties under the CES. They will also discuss NYSERDA's role in the administration of the procurement process for RECs and ZECs.

New York State has outlined aggressive environmental goals; and it's important to develop an energy strategy that incorporates the clean energy, climate initiatives. Reach out to your Business Development Manager to discuss the best option for your business.

Addendum A to ECA Disclosure Statement

Transaction Confirmation and Supplement

to the

ELECTRIC BASE AGREEMENT

Between Seller and Buyer

Date September 15,2022

Selfer: Address: Energy Cooperative of America 1408 Sweet Home Road Ste 8 Amherst, New York 14228 Telephone: (716) 580-3.506 Fax: (716) 932-7337

Buyer: Byron Bergen CSD

Address: 6917 West Bergen Road

Bergen, New York 14416 Telephone: (585) 494-1200

Fax:

Type of Service:

Full Requirements

Term:

1 Year Starting after November 2022 meter readings and ending with November 2023 meter readings

Price:

Per Genesee Valley BOCES Electric Bid 2022-2023 Bid Opening 9/13/2022

\$0.01690/kWh All National Grid Service Classes

Dual Billing. Energy is passed through at the Day Ahead Market. A Fixed Adder inclusive of all other costs (including line loses) not including 2022 NYS Clean Energy Standards (CES) will be billed at the service class listed above starting on November 2022 meter reads to November 2023 meter reads. CES charges (Tier I & 2 Rec's and Zec's) will be treated as a pass through charges and will be billed as separate line item on the monthly invoices.

Tax Exempt%

Yes

Quantities:

Special Conditions:

(a) Buyer agrees to notify selier of any material changes in its electric requirements, such as plant shut downs or scaling back of business operations, within five (5) days of the time that

such changes are known by Buyer.

Account Information*: See attached sheet of account numbers

| ENERGY COOPERATIVE OF AMERICA ("SELLER |
|--|
|--|

BYRON BERGEN CENTRAL SD ("BUYER")

| By: Of Mucono | Ву |
|---------------------------|-------|
| Title: Executive Divector | Title |
| Date: 4/15/22 | Date: |

| Utility | District | Account | Bid Class |
|---------------|------------------|------------|-----------|
| National Grid | Byron Bergen CSD | 2783023005 | SC2D · |
| National Grid | Byron Bergen CSD | 2953007015 | SC3 |



The Energy Cooperative of America, Inc. 1408 Sweet Home Road, Suite 8 Amherst, New York 14228 Tel: (716) 580-3506

Fax: (716) 932-7337 www.ecamerica.org

Customer Disclosure Statement

Commodity Type

| Pric | <u>е</u> | |
|------|----------|--|
| 1. | | |

Variable Price

Fixed Price

Length of Contract Variable Price

Fixed Price

Terms of Renewal Variable Price

Fixed Price

Electricity

Weighted average NYISO commodity price, plus an administrative fee of \$0.0012 per kWh, and any applicable taxes and/or agent fees. Fixed price inclusive of the commodity price, administrative fee and any applicable taxes and/or agent fees.

Month-to-month commencing on the first meter read date. Fixed term as indicated in an Addendum signed by the parties.

Month-to-month until terminated upon 30 days prior notice. Month-to-month after conclusion of fixed term.

Natural Gas

Weighted average NYMEX commodity price, plus an administrative fee of \$0.11 per mcf, and any applicable taxes and/or agent fees. Fixed price inclusive of the commodity price, administrative fee and any applicable taxes and/or agent fees.

Month-to-month commencing on the first meter read date. Fixed term as indicated in an Addendum signed by the parties.

Month-to-month until terminated upon 30 days prior notice. Month-to-month after conclusion of fixed term.

Process Customer May Rescind Agreement

without Penalty

Residential customers have right to cancel within three business days of receipt of the utility switch letter.

Termination Fees Variable Price Fixed Price

Late Payment Fees

Variable Price

Fixed Price Savings Calculation Variable Price

Fixed Price

None

The account usage for the remainder of the fixed term multiplied by the fixed price as per the Addendum.

1.5% of any unpaid amount. including latest charges, any prior past due balances and outstanding late fees. Same as Variable Price terms.

While not guaranteed, a report will be provided each month that shows ECA's commodity price compared to the utility's rate.

Not applicable.

None

The account usage for the remainder of the fixed term multiplied by the fixed price as per the Addendum.

1.5% of any unpaid amount. including latest charges, any prior past due balances and outstanding late fees. Same as Variable Price terms.

While not guaranteed, a report will be provided each month that shows ECA's commodity price compared to the utility's rate. Not applicable

ENERGY SUPPLY DISCLOSURE STATEMENT

This Disclosure Statement has important information you need to know before you commit to electric and/or natural gas service om the Energy Cooperative of America, Inc. (ECA). ECA is a Not-for-Profit corporation whose members include a variety of electricity and natural gas end users. ECA's purpose is to provide to its members the lowest cost alternative for reliable supplies of electricity and natural gas. This is accomplished by purchasing wholesale energy supplies and services and then disaggregating those supplies and services to ECA members, with the only added cost being its administrative fee to cover its overhead. ECA welcomes new members upon credit qualification and acceptance by its Board of Directors. New members will be required to sign a Membership Form and Billing/Payment History Form. You may terminate your membership by providing thirty (30) days' written notice (this is effectively a month-to-month contract), unless you have entered into an Addendum with a fixed contract term. ECA will provide electricity and/or natural gas to your facilities on a monthly basis. ECA's energy supplies will be delivered to your facilities via the local electric utility's wires or the local natural gas utility's pipelines.

Service Arrangements

Electricity

Electricity supply will be provided to your facilities by ECA on a cost per KWh basis. This price shall be ECA's weighted average commodity price for a given month plus an administrative fee of \$0.0012 per Kwh together with any applicable taxes or agent fees, if any. In the alternative, negotiated rates may be set forth in the attached Addendum A (these are considered fixed term contracts). The local electric utility will provide transmission and distribution of that electricity at rates approved by the New York State Public Service Commission and any other applicable state governing body. The local electrical utility is also required by law to serve as provider of last resort for commercial electricity supply use, and respond to service calls as set forth hereafter. The provisions of the Home Energy Fair Practices Act protect residential electric members. ECA is required to provide Environmental Disclosure Label information to its electric customers twice a year inserted in their supply bills.

Natural Gas

Natural gas supply will be provided to your facilities by ECA on a cost per Mcf basis. This price shall be ECA's weighted average commodity price for a given month plus an administrative fee of \$0.11 per Mcf together with any applicable taxes or agent fees, if any. In the alternative, negotiated rates may be set forth in the attached Addendum A (these are considered fixed term contracts). The local natural gas utility will provide transportation of that natural gas at rates approved by the New York State Public Service ommission any any other applicable state governing body. The local natural gas utility is also required by law to serve as provider /last resort for commercial natural gas supply use, and respond to service calls as set forth hereafter. The provisions of the Home Energy Fair Practices Act protect residential natural gas members.

Policies

Office Locations and Hours

ECA's offices are located at 1408 Sweet Home Road Suite 8 Amherst, New York 14228, and are open from 8:00 AM to 4:30 PM Monday through Friday. ECA can be reached by telephone at (716) 580-3506. Telephone service hours are from 8:00 AM to 4:30 PM Monday through Friday, and a voice mail directory is in operation at all times.

Bill Payment Process

For electricity: ECA will bill directly for electricity supply and the local electric utility will bill directly for its delivery services. ECA bills will be issued monthly and the local electric utility's bills will be issued per their normal practice, with the exception of those utilities that offer a single bill option, which currently includes National Grid, NYSEG and Rochester Gas & Electric.

For natural gas: ECA will bill for both natural gas supply and the local natural gas utility's delivery services, with the exception of the NYSEG, RG&E, National Grid and National Fuel Residential programs. ECA bills will be issued monthly and payment is due as indicated on the bill.

The local electric and/or natural gas utility will read your electric/gas meter monthly to calculate your monthly usage. The utility will then assess charges to your account based upon those usages and ECA will use the usages to calculate your monthly charges for energy supply. Should the utility's usage information not be available in a timely fashion, ECA reserves the right to issue a prebill (in lieu of a security deposit) based on estimated usages each month and then adjust a subsequent bill to correct for actual usage shown by meter readings. ECA reserves the right to charge a late payment fee of 1.5% of the amount due for payments along with any past due balances and unpaid late payment fees not made by their due date. Returned checks and failed ACH payments will assessed a \$25.00 returned check/failed ACH payment charge. If the member defaults, to the extent permitted by law, ECA will be formal collection of any balance owed, together with the expenses of enforcement and collection of any balance, including, without limitation, reasonable attorney's fees and related costs associated with the formal collection of any balance due.

Complaint and Dispute Resolution

If you have any complaints regarding your electric or natural gas service or your monthly bill, please contact us at (716) 580-3506. If ECA's staff cannot resolve your dispute, you will have the opportunity to present your dispute to ECA's Board of Directors at their jext scheduled Board meeting. In the mean time, you are obligated to pay any disputed invoice in full, with the exception of any obvious errors, until said dispute can be resolved to the satisfaction of yourself and ECA. If the dispute cannot be resolved within forty-five (45) days, the dispute shall be submitted to binding arbitration conducted pursuant to the rules, regulations and procedures of the American Arbitration Association.

Amendment, Cancellation or Expiration of Agreement

ECA's Membership Agreement may be amended from time to time upon approval of the ECA Board of Directors. Any amendment does not take effect until thirty (30) days after its approval by the Board of Directors. As set forth hereafter, membership in ECA may be terminated upon thirty (30) days' prior written notice, at which time the member may choose another provider of electricity and/or natural gas, or return to the local utility for its commodity supply. ECA will similarly give the member, as well as the applicable local electric or natural gas utility, a minimum of thirty (30) days' advance written notice prior to a termination of membership in ECA. ECA will follow the New York State Department of Public Service rules and the Home Energy Fair Practices Act to terminate Residential members from the cooperative.

Financial Obligations of the Cooperative

In the event of a default by a cooperative member, the existing members shall not assume any obligation of the cooperative either to the surety that provides any bond or bonds to the cooperative or the supplier of the commodity and/or services. The cooperative would take appropriate action to recover the amount from the defaulting member and return any amount recovered to the reserves of cooperative.

Allocation of Partial Payments

If a member does not pay its monthly bill in full, ECA will first credit the amount received to the outstanding balance, including any late fees, and then apply any remainder to current charges. Delinquencies of thirty (30) days or more are cause for termination of membership in ECA upon thirty (30) days' prior written notice. There is no preset termination fee for cancellation of this contract.

Historic Billing Information

ECA will consider a member's billing information to be confidential. If a member wishes for the billing information to be provided to the member or to be released to a third party, the member must notify ECA in writing.

Calls for Service Problems

If a member becomes aware of an electrical or gas emergency condition, experiences an unanticipated loss of electricity or gas service or experiences poor power quality, the member should contact its electric or natural gas utility at:

National Fuel Gas Corporation 1-800-444-3130 New York State Electric & Gas 1-800-572-1131 National Grid Power Corporation 1-800-932-0301 Rochester Gas & Electric 1-716-546-1100 Consolidated Edison Corp. 1-800-752-6633

Credit Checks

We may verify a member's credit history with either the utility or a credit reporting company upon the member's application for membership in ECA. Determination of credit worthiness will be at ECA's sole discretion in accordance with generally accepted business practices.

Customers' Rights and Obligations

Amendment of Agreement or Change of Electricity Providers

If a member wishes to terminate its membership in ECA and change electricity or natural gas providers, it must provide ECA with thirty (30) days' prior written notice. ECA will notify the local utility of the change of electricity or natural gas supplier. Any such change of energy supplier must take place at a scheduled meter reading date; otherwise there will be a meter reading charge as determined by the local utility. If ECA terminates the membership, the electricity or natural gas supply will automatically be provided by the local utility under its standard tariff, unless or until the former member chooses another supplier. Residential customers have right to cancel within three business days of receipt of the utility switch letter. Electricity or natural gas may only be shut off by the local utility under procedures approved by the Public Service Commission.

Third Party Notification

A member may direct that its bills be sent to a third party. Such requests must be provided in writing to ECA.

Department of Public Service Complaint Number

You may contact the NYSDPS at its toil-free number (1-888-697-7728) for information about, or questions regarding, energy service providers (ESCOs/Marketers) and the competitive energy market. The Department of Public Service is monitoring complaints against energy service companies. It will not resolve complaints, but an excessive number of complaints may result in an energy supply company no longer being allowed to supply electricity or natural gas. The Department of Public Service toll-free telephone number for residential complaints is 1-800-342-3377. Non-residential (or residential, should they so choose) customers may write the Department of Public Service at: Office of Consumer Services, Delmar Annex, Three Empire State Plaza, Albany, NY 12223-1350 or contact them by e-mail at http://www.dps.state.ny.us.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT



TO:

PATRICK MCGEE

FROM:

LORI PRINZ

SUBJECT: 2021-22 AUDITED FINANCIAL STATEMENTS

DATE:

SEPTEMBER 26, 2022

CC:

RACHEL STEVENS, PATRICIA GUNIO

I am recommending that the Board of Education approve the 2021-22 Byron Bergen Central School audited financial statements as presented to the audit committee on Thursday, September 15, 2022.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT FINANCIAL STATEMENTS

JUNE 30, 2022

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Table of Contents

June 30, 2022

Independent Auditors' Report

Management's Discussion and Analysis

Financial Statements

Statement of Net Position

Statement of Activities

Balance Sheet -- Governmental Funds

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

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

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

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

Statements of Fiduciary Net Position and Changes in Fiduciary Net Position – Custodial Fund

Notes to Financial Statements

Required Supplementary Information (Unaudited)

Schedule of the District's Proportionate Share of the Net Pension Position – New York State Teachers' Retirement System Schedule of District Contributions – New York State Teachers' Retirement System

Schedule of the District's Proportionate Share of the Net Pension Position – New York State and Local Employees' Retirement System

Schedule of District Contributions -- New York State and Local Employees' Retirement System

Schedule of Changes in the District's Total Other Postemployment Benefits (OPEB) Liability and Related Ratios

Supplementary Information

Schedule of Change from Original to Final Budget and Calculation of Unrestricted Fund Balance Limit – General Fund Schedule of Capital Project Expenditures

Schedule of Expenditures of Federal Awards and related notes

Reports on Federal Award Programs

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

Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance

Schedule of Findings and Questioned Costs



Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202

CERTIFIED PUBLIC ACCOUNTANTS

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, 2022, 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, 2022, 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.

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 accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 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

Accounting principles generally accepted in the United States of America require 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, 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the 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 auditing standards generally accepted in the United States of America. 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, 2022 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.

Comick, LLP

September 20, 2022

Management's Discussion and Analysis (unaudited)

June 30, 2022

Introduction

Management's Discussion and Analysis (MD&A) of Byron-Bergen Central School District (the District) provides an overview of the District's financial activities and performance for the year ended June 30, 2022. 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 obtaining 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.

In 2022, the District adopted GASB Statement No. 87, Leases. This statement requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and that recognized income or expenditures, based on the payment provisions of the contract. Under this statement, a lessee is required to recognize a lease as a liability and an intangible right-to-use lease asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

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, deferred outflows of resources, liabilities, and deferred inflows of resources with the net 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's custodial fund includes extraclassroom activity funds. 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 and the New York State Education Department.

| | | | | Change | 9 |
|-------------------------------------|------------------|---------|---------------|--------------|----------|
| Condensed Statement of Net Position | 2022 | | 2021 | \$ | % |
| Current and other assets | \$ 25,258,000 | \$ | 14,005,000 \$ | 11,253,000 | 80.3% |
| Capital assets | 42,747,000 | • | 43,864,000 | (1,117,000) | (2.5%) |
| Total assets | 68,005,000 | | 57,869,000 | 10,136,000 | 17.5% |
| Deferred outflows of resources | 6,311,000 | | 6,715,000 | (404,000) | (6.0%) |
| Long-term liabilities | 26,177,000 | | 29,304,000 | (\$,127,000) | (10.7%) |
| Other liabilities | 2,131,000 | | 2,137,000 | (6,000) | (0.3%) |
| Total liabilities | 28,308,000 | | 31,441,000 | (3,133,000) | (10.0%) |
| Deferred inflows of resources | 10,834,000 | <u></u> | 3,462,000 | 7,372,000 | 212.9% |
| Net position | | | | | |
| Net investment in capital assets | 26,697,000 | | 22,582,000 | 4,115,000 | 18.2% |
| Restricted | 6,303,000 | | 7,541,000 | (1,238,000) | (16.4%) |
| Unrestricted | 2,174,000 | | (442,000) | 2,616,000 | (591.9%) |
| Total net position | \$ 35,174,000 | \$ | 29,681,000 \$ | 5,493,000 | 18.5% |

Net position amounted to \$35,174,000 and \$29,681,000 as of June 30, 2022 and 2021, 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. These reserves are set aside for specific purposes governed by statutory law and regulations and 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 amounts held for student scholarships and the debt service, workers' compensation, unemployment insurance, liability, and insurance reserves.

Current and other assets increased by \$11,253,000 (\$1,014,000 increase in 2021) primarily as a result of the District's proportionate share of the TRS and ERS net pension positions resulting in an asset of \$7,862,000 compared to a liability of \$1,238,000 in 2021. Fluctuations are largely a result of changes in actuarial assumptions. In addition, positive operating results caused an increase in cash and investments. Capital assets decreased \$1,117,000 (\$1,285,000 increase in 2021) due to depreciation and amortization expense exceeding capital spending of \$1,074,000.

Long-term liabilities decreased by \$3,127,000 (\$3,387,000 decrease in 2021) also as a result of the decrease of \$1,238,000 in the TRS and ERS net pension liability as well as principal repayments of \$2,399,000 on bonds and leases outstanding with the implementation of GASB 87.

Changes in deferred outflows and deferred inflows of resources include changes in pension activity at the State level which are required to be reflected in the District's financial statements. Deferred outflows of resources include contributions required to be paid by the District to the State pension systems after the measurement date, and as such are not included in the current net position. 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. The District has no control or authority over these transactions related to pensions. 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.

| | | | | Change | 1 |
|---|------------------|------------------|----|-----------|---------|
| Condensed Statement of Activities | 2022 | 2021 | | \$ | % |
| Revenues | | | | | |
| Program revenues | | | | | |
| Charges for services | \$ 228,000 | \$ 135,000 | \$ | 93,000 | 68.9% |
| Operating and capital grants and contributions | 3,383,000 | 2,182,000 | • | 1,201,000 | 55.0% |
| General revenues | | | | | |
| Property taxes and sales tax | 9,322,000 | 9,297,000 | | 25,000 | 0.3% |
| State aid | 14,739,000 | 14,238,000 | | 501,000 | 3.5% |
| Other | 343,000 | 435,000 | | (92,000) | (21.1%) |
| Total revenues | 28,015,000 | 26,287,000 | | 1,728,000 | 6.6% |
| Expenses | | | | | |
| Instruction | 16,235,000 | 16,309,000 | | (74,000) | (0.5%) |
| Support services | ,, | | | (* 1,000) | (0.570) |
| General support | 3,788,000 | 3,370,000 | | 418,000 | 12.4% |
| Pupil transportation | 1,544,000 | 2,043,000 | | (499,000) | (24.4%) |
| Food service | 541,000 | 446,000 | | 95,000 | 21.3% |
| Interest | 403,000 | 299,000 | | 104,000 | 34.8% |
| Total expenses | 22,511,000 | 22,467,000 | | 44,000 | 0.2% |
| Change in net position | 5,504,000 | 3,820,000 | | 1,684,000 | 44.1% |
| Net position – beginning | 29,681,000 | 25,861,000 | | 3,820,000 | 14.8% |
| Cumulative effect of a change in accounting principle | (11,000) | , -, | | (11,000) | 2 |
| Net position – ending | \$ 35,174,000 | \$ 29,681,000 | \$ | 5,493,000 | 18.5% |

District revenues increased \$1,728,000 in 2022 (8.1% or \$1,959,000 increase in 2021). State aid increased \$501,000 (\$1,127,000 or 8.6% increase in 2021) primarily from increases in general aid. The increase of \$1,201,000 in operating and capital grants and contributions (\$716,000 or 48.8% increase in 2021) was primarily due to an increase in grants received from the Education Stabilization Fund of \$1,335,000 as well as an increase in Federal reimbursement from the Child Nutrition Cluster of \$221,000.

Total expenses increased \$44,000 (\$1,174,000 or 5.0% decrease in 2021). Payroll increased \$758,000 or 7.6% (\$190,000 or 1.9% decrease in 2021) due to contractual increases and new hires offsetting retirements at the end of 2021. Depreciation and amortization of capital assets, which are allocated amongst all instruction and support services, increased \$579,000 from 2021. Interest increased \$104,000 (\$305,000 or 50.5% decrease in 2021) due to a reduction in debt along with amortization of bond premiums and a defeasance loss on a refunding, which offset interest by \$177,000 in the prior year. These increases were offset by a decrease of \$2,300,000 in employee benefits (\$504,000 or 9.4% decrease in 2021), which are also allocated amongst all instruction and support services expenses and include pension expense, OPEB expense, and health insurance premiums. This decrease is due to changes in actuarial estimates for both pensions and OPEB.

Financial Analysis of the District's Funds

Total fund balances for the governmental funds increased \$3,391,000 from \$11,895,000 to \$15,286,000 as follows:

- Total fund revenue increased \$1,803,000 or 6.9% (increase of \$1,958,000 or 8.1% in 2021) and total fund expenditures decreased by \$250,000 or 1.0% (decrease of \$8,769,000 or 25.6% in 2021). The overall revenue increase is due to increases in State and Federal aid as previously mentioned. The overall decrease in expenditures is due to a reduction in capital outlay expenditures by \$1,948,000 or 71.7% (\$8,763,000 or 76.3% decrease in 2021) as the 2018 improvements project was essentially completed in the prior year. This decrease was offset by increases in salaries as discussed above.
- The general fund experienced a decrease in fund balance of \$109,000, compared to an increase in fund balance of \$3,647,000 in 2021. This change was attributable to an increase in transfers to other funds of \$4,672,000, offset by the changes in revenue and expenses described above.

General Fund Budgetary Highlights

The revenue budget for 2022 was \$24,566,000, with actual revenues amounting to \$24,672,000, a favorable variance of \$106,000 or 0.4%. This was primarily caused by BOCES refunds included in miscellaneous sources in excess of budgeted amounts.

Actual expenditures and carryover encumbrances were less than the final budget by \$2,231,000 or 10.2%. The difference is attributable to many factors and many unknown items at the time the budget is prepared. The District was able to generate savings in central services, teaching, programs for children with disabilities, and pupil transportation.

Capital Assets

| 2022 | | 2021 |
|-------------|--|--------------|
| \$ 139, | 000 S | 139,000 |
| 650, | 000 | 249,000 |
| 61,292, | 000 | 61,234,000 |
| 4,782, | 000 | 4,617,000 |
| 66,863,0 | 000 | 66,239,000 |
| (24,445,0 | 100) | (22,375,000) |
| 42,418,0 | 00 | 43,864,000 |
| 329,6 | 000 | - |
| \$ 42,747,0 | 100 \$ | 43,864,000 |
| | \$ 139,6 650,0 61,292,0 4,782,0 66,863,0 (24,445,0 42,418,0 329,0 | |

The decrease in capital assets in the current year is a result of current year additions of \$1,074,000 offset by depreciation expense, amortization expense, and disposals of \$2,496,000. The difference of \$305,000 represents the beginning of year impact from the implementation of GASB 87.

Debt

At June 30, 2022, the District had \$19,089,000 in bonds and leases outstanding, with \$2,445,000 due within one year (\$20,370,000 of bonds outstanding at June 30, 2021). Outstanding compensated absences payable were \$5,442,000, with \$852,000 expected to be paid within one year (\$5,277,000 outstanding at June 30, 2021).

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

Current Financial Issues and Concerns

The extent of the impact of COVID-19 on the District's operational and financial performance will depend on further developments, including the duration and spread of the outbreak and its impact on school districts, including its residents, employees, and vendors, none of which can be predicted. Federal revenue sources have increased due to additional pandemic-related funding, but the full extent of Federal assistance is not yet known. The District will need to plan accordingly to ensure continuity of programs upon the eventual reduction in these funds.

School districts in New York State are also 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 planning process.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Lori Prinz, School Business Administrator, Byron-Bergen Central School District, 6917 W. Bergen Road, Bergen, New York 14416-9747.

Statement of Net Position

| June | 30. | 2022 |
|------|-----|------|
| | | |

| Assets | |
|--|----------------------|
| Cash | \$ 5,901,925 |
| Due from other governments | 9,361,923 863,475 |
| Investments | 9,205,484 |
| State and federal aid receivable | 1,403,190 |
| Inventory | 22,371 |
| Net pension asset | 7,861,745 |
| Capital assets (Note 6) | 67,537,505 |
| Accumulated depreciation and amortization | (24,790,142) |
| Total assets | 68,005,553 |
| Deferred Outflows of Resources | |
| Defeasance loss | 74.004 |
| Deferred outflows of resources related to pensions | 74,004 5,475,825 |
| Deferred outflows of resources related to OPEB | 760,678 |
| Total deferred outflows of resources | 6,310,507 |
| | 0,310,307 |
| Liabilities | |
| Accounts payable | 417,708 |
| Accrued liabilities | 196,910 |
| Due to retirement systems | 934,322 |
| Unearned revenue | 119,701 |
| Bond anticipation notes | 462,258 |
| Long-term liabilities | |
| Due within one year: | |
| Leases | 149,661 |
| Bonds | 2,295,000 |
| Compensated absences | 852,000 |
| Due beyond one year: | 222,000 |
| Leases | 179,777 |
| Bonds and related premiums | 16,465,058 |
| Compensated absences | 4,590,000 |
| Total OPEB liability | 1,645,789 |
| Total liabilities | 28,308,184 |
| Deferred Inflows of Resources | |
| Deferred inflows of resources related to pensions | 10,055,936 |
| Deferred inflows of resources related to OPEB | 778,306 |
| Total deferred inflows of resources | 10,834,242 |
| Net Position | |
| ··· | |
| Net investment in capital assets | 26,697,100 |
| Restricted Unrestricted | 6,302,813 |
| | 2,173,721 |
| Total net position | \$ 35,173,634 |

Statement of Activities

For the year ended June 30, 2022

| • | | | | Program | Reve | nues | | |
|-------------------------|----------------|-------------------|----------|------------------------|--------|---|---------|-----------------------------|
| Functions/Programs | <u> </u> | Expenses | С | harges for Services | 4 | Operating Grants and ontributions | <u></u> | Net (Expense) Revenue |
| Governmental activities | | | | | | | | |
| General support | \$ | 3,788,202 | \$ | 54,000 | Ś | _ | \$ | (3,734,202) |
| Instruction | · | 16,234,500 | • | 115,643 | ~ | 2,647,789 | Y | (13,471,068) |
| Pupil transportation | | 1,544,288 | | | | 2,047,705 | | (1,544,288) |
| Interest expense | | 403,060 | | _ | | _ | | (403,060) |
| School food service | | 541,111 | | 58,813 | | 734,935 | | 252,637 |
| | \$ | 22,511,161 | \$ | 228,456 | \$ | 3,382,724 | | (18,899,981) |
| General | revenues | | | | | • | | |
| Real p | roperty and s | ales taxes | | | | | | 9,322,215 |
| Miscel | ianeous | | | | | | | 343,096 |
| State a | id | | | | | | | 14,738,593 |
| Tota | l general rev | enues | | | | | | 24,403,904 |
| Change i | in net positio | n | | | | | | 5,503,923 |
| Net po | sition - begin | ning | | | | | | 29,680,688 |
| Cumula | ative effect o | f a change in acc | counting | g principle (No | ote 2) | | | (10,977) |
| | | ning as restated | | | , | | | 29,669,711 |
| Net po | sition - endir | ng | | | | | s | 35,173,634 |

Balance Sheet - Governmental Funds

June 30, 2022

| | | | Capital | Special | Debt | | Food | Miscellaneous | To Govern | Total Governmental |
|-------------------------------------|----|------------------|-----------|--------------|-------------|------------|----------------|-----------------|--------------|-----------------------|
| Assets | ł | General | Projects | Aid | Service | | Service | Special Revenue | 코 | Funds |
| Cash | ·Λ | 3,871,321 \$ | 480,023 | \$ 180,228 | \$ 910. | 910.376 \$ | 453 461 | , or 1 | | 100 |
| Due from other governments | | 863,475 | ı | | | | iot/cct | orcía c | n n | 2,901,925 |
| Investments | | 6,509,115 | 2,002,515 | 1 | | ı | r | 693 854 | Č | 805,475 |
| State and federal aid receivable | | 277,351 | ı | 1,007,101 | | 1 | 118,738 | +100,000 | יי ה ה | 3,203,484 |
| Due from other funds, net | | 126,613 | 995,598 | , | ť | 1,321 | | F | ì | 1,123,532 |
| Inventory | | 1 | , | J | | ı | 22,371 | | i | 72,371 |
| Total assets | S | 11,647,875 \$ | 3,478,136 | \$ 1,187,329 | \$ 911,697 | \$ 269 | 594,570 | \$ 700,370 | \$ 18. | 18,519,977 |
| Liabilities and Fund Balances | | | | | | | | | • | |
| Accounts payable | ₩ | 365,448 \$ | 50,649 | · • | | v | | ŧ | | , , |
| Accrued liabilities | | | | , | > | . | 1,011 6.457 | ٠ ٠ | , Д | 417,708 |
| Due to retirement systems | | 930,617 | 1 | I | | ı | 3,705 | • | , , | 1/6,/10 |
| Due to other funds, net | | | r | 1,123,532 | | , | · · | • | | 334,522 |
| Unearned revenue | | 45,404 | 10,500 | 63,797 | | ı | · | | - T | 110 201 |
| Bond anticipation notes | | 1 | 462,258 | , | | 1 | 1 | ŀ | 7 7 | 462 258 |
| Total liabilities | | 1,511,722 | 523,407 | 1,187,329 | | ' | 11,773 | | 3,2 | 3,234,231 |
| Fund Balances | | | | | | | | | | <u> </u> |
| Nonspendable | | 1 | 1 | 1 | | , | 77,371 | ADD DOD | • | 100 004 |
| Restricted | | 5,090,746 | 2,954,729 | • | 911,697 | 269 | | 300,320 | . 0 | 422,271 0 257 503 |
| Committed | | 444,023 | ı | • | | | ı | | 1 | 240,102 |
| Assigned | | 626,413 | • | I | | | 560,426 | , | | 1 186 820 |
| Unassigned | | 3,974,971 | r | 1 | | , | ! | 1 | 1 0 | 4,100,033 |
| Fotal fund balances | | 10,136,153 | 2,954,729 | | 911,697 | 597 | 582,797 | 700.370 | 15.7 | 15 285 746 |
| Total liabilities and fund balances | ❖ | \$ 11,647,875 \$ | 3,478,136 | \$ 1,187,329 | \$ 911,697 | \$ 769 | 594,570 | 1 | \$ 18.5 | 18.519.977 |
| | | | | | | | | | ı | |

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

| June | 30, | 2022 |
|------|-----|------|
|------|-----|------|

| Julie 50, 2022 | | <u> </u> |
|--|--------------|---------------|
| Total fund balances - governmental funds | | \$ 15,285,746 |
| Amounts reported for governmental activities in the statement of net position are different | t because: | |
| Capital assets used in governmental activities are not financial resources and therefore are | | |
| not reported as assets in governmental funds. | | 42,747,363 |
| Defeasance losses associated with bond refundings are recognized as deferred outflows | | |
| of resources in the government-wide statements. | | 74,004 |
| The District's proportionate share of the net pension position as well as pension-related | | |
| deferred outflows and deferred inflows of resources are recognized in the government-w statements and include: | ide | |
| Net pension asset | 7,861,745 | |
| Deferred outflows of resources related to pensions | 5,475,825 | |
| Deferred inflows of resources related to pensions | (10,055,936) | 3,281,634 |
| 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 | 760,678 | |
| Total OPEB liability | (1,645,789) | |
| Deferred inflows of resources related to OPEB | (778,306) | (1,663,417) |
| Certain liabilities are not due and payable currently and therefore are not reported as | | |
| liabilities in the governmental funds. These liabilities are: | | |
| Leases | (329,438) | |
| Bonds and related premiums | (18,760,058) | |
| Accrued interest | (20,200) | |
| Compensated absences | (5,442,000) | (24,551,696) |
| Net position - governmental activities | 9 | 35,173,634 |
| | | ,, |

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

For the year ended June 30, 2022

| | Generaí | Capital Projects | Special Aid | Debt Service | Food Service | Miscellaneous Special Revenue | Governmental |
|--|------------------|---------------------|----------------|-----------------|---|----------------------------------|--------------|
| Kevenues | | | | | | | Luilus |
| Real property taxes | \$ 7,545,076 \$ | ÷55 | • | , | | 1. | |
| Real property tax items | | • | • | | ı | · | \$ 7,545,076 |
| Nonproperty taxes | 65,695 | | • | • | • | • | 1,711,444 |
| Charges for capyings | 100.100 | 1 | 1 | 1 | • | • | 65,695 |
| | 507,501 | • | • | 1 | • | 1 | 105 205 |
| Use of money and property | 69,859 | 971 | r | 1.942 | | 7 | 103/COT |
| Sale of property and compensation for loss | 19,612 | • | | | • | 1,131 | /3,903 |
| Miscellaneous | 386.663 | | • | r | ' ' | • | 19,612 |
| State sources | 14 738 503 | | , , , | • | 7,41/ | 1,925 | 391,005 |
| Federal sources | 627,007,47 | • | 114,284 | | 75,131 | • | 14,928,008 |
| 20 CO | 0/1/67 | ı | 7204,027 | • | 659,804 | • | 3,193,309 |
| James | | - | - | - | 56,396 | 1 | 56,396 |
| lotal revenues | 24,671,625 | 971 | 2,618,311 | 1,942 | 793,748 | 3,056 | 28.089,653 |
| Expenditures | | | | | | | |
| General support | 2.504.643 | • | , | , | 10 to | | |
| Instruction | 10,456,951 | 1 | 2 307 099 | • | 077'677 | ' ' | 2,619,759 |
| Pupil transportation | 1.137.427 | 277 778 | 0 713 | • | t | 1,411 | 12,769,461 |
| Employee benefits | 3 742 321 | | בדייד | 1 | ' ' | • | 1,371,416 |
| Debt service | | | 276,703 | | 38,520 | • | 4,057,544 |
| Principal | 158.522 | , | • | 7 864 500 | | • | |
| Interest | 3.626 | | | 515 511 | | • | 2,823,030 |
| Cost of sales | | | | TTOOTO | , 0,00 | • | 519,237 |
| Capital outlay | • | 526 97 | • | • | 564,858 | • | 364,858 |
| Total avacantitures | | 5000 | | | ا ا | ' | 769,413 |
| oral experiences | 18,003,490 | 993,631 | 2,593,513 | 3,180,119 | 518,554 | 5,411 | 25,294,718 |
| Excess revenues (expenditures) | 6,668,135 | (992,660) | 24,798 | (3,178,177) | 275,194 | (2,355) | 2.794.935 |
| Other financing sources (uses) | | | | | | | |
| Lease proceeds | • | 171,755 | | t | ι | ı | 174 265 |
| BANs redeemed from appropriations | ı | 424,508 | 1 | • | . • | • | 1/1,/33 |
| Operating transfers, net | (6,777,038) | 3,596,919 | t | 3.180.119 | | 1 ' | 444,508 |
| Total other financing sources (uses) | (6,777,038) | 4,193,182 | | 3,180,119 | | 1 | 596.263 |
| Net change in fund balances | (108,903) | 3,200,522 | 24,798 | 1,942 | 275,194 | (2,355) | 3,391,198 |
| Fund balances (deficit) - beginning | 10,245,056 | (245,793) | (24,798) | 909,755 | 307,603 | 702,775 | 11 894 548 |
| Fund balances - ending | \$ 10,136,153 \$ | 2,954,729 \$ | \$ - | 911.697 \$ | 1 | ı | C 16 305 346 |

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, 2022 | | | |
|--|-----------|-----------|-------------|
| Total net change in fund balances - governmental funds | | \$ | 3,391,198 |
| 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 their estimated useful lives as depreciation and | | | |
| amortization expense. This is the amount by which depreciation and amortization expense | | | |
| and disposals exceed capital outlays. | | | (1,421,159) |
| 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: | | | |
| 2022 TRS and ERS contributions | 1,110,624 | | |
| 2022 ERS accrued contribution | 85,802 | | |
| 2021 ERS accrued contribution | (98,521) | | |
| 2022 TRS pension income | 409,819 | | |
| 2022 ERS pension expense | (74,146) | | 1,433,578 |
| 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. | | | (77,638) |
| Leases are recorded as other financing sources in the governmental funds but increase long-term | | | |
| liabilities in the statement of net position. | | | (171,755) |
| Payments of long-term liabilities are reported as expenditures in the governmental funds and as a | | | |
| reduction of debt in the statement of net position. | | | 2,398,522 |
| In the statement of activities, certain expenses are measured by the amounts earned during | | | |
| the year. In the governmental funds these expenditures are reported when paid. These | | | |
| differences are: | | | |
| Amortization of bond premiums and defeasance loss | 109,677 | | |
| Interest | 6,500 | | |
| Compensated absences | (165,000) | | (48,823) |
| Change in net position - governmental activities | | ċ | E E02 077 |
| | ···· | <u>\$</u> | 5,503,923 |

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

For the year ended June 30, 2022

| , | | Budgeter | i An | ounts | Actua (Budget | | | Variance wit Final Budge |
|---|----|-------------|------|--------------------|------------------|------|------------------|---------------------------------------|
| | | Original | | Final | Basis | • | Encumbrances | Over/(Under |
| Revenues | | | | | | • | | |
| Local sources | | | | | | | | |
| Real property taxes | \$ | 7,524,961 | \$ | 7,524,961 | \$ 7,545 | ,076 | | \$ 20,11 |
| Real property tax Items | | 1,725,075 | | 1,725,07 5 | 1,711 | | | (13,63 |
| Nonproperty taxes | | 35,000 | | 35,000 | 65, | ,695 | | 30,69 |
| Charges for services | | 42,000 | | 42,000 | 1.05, | | | 63,20 |
| Use of money and property | | 69,000 | | 69,000 | | 859 | | 85 |
| Sale of property and compensation for loss | | 5,000 | | 5,000 | | 612 | | 14,61 |
| Miscellaneous | | 145,800 | | 145,800 | 386, | | | 240,86 |
| State sources | | 14,789,229 | | 14,789,229 | 14,738, | | | (50,63 |
| Federal sources | | 230,000 | | 230,000 | | 478 | | (200,52 |
| Total revenues | | 24,566,065 | | 24,566,065 | 24,671, | | - | 105,56 |
| Expenditures | | | | | | | | |
| General support | | | | | | | | |
| Board of education | | 26,450 | | 26,450 | 24 | 073 | | /a a= |
| Central administration | | 258,199 | | 263,172 | | | 400 | (2,37 |
| Finance | | 372,545 | | | 241, | | 422 | (20,90 |
| Staff | | | | 378,538 170,616 | 301, | | - | (76,97 |
| Central services | | 120,057 | | 179,616 | 169, | | - | (10,05 |
| Special items | | 2,072,707 | | 1,965,349 | 1,400, | | 164,232 | (400,49 |
| Instruction | | 418,120 | | 435,620 | 366, | 975 | - | (69,64) |
| Instruction, administration, and improvement | | 500 057 | | | | | | |
| Teaching - regular school | | 689,067 | | 704,403 | 592, | | - | (111,56 |
| | | 6,407,554 | | 5,828,355 | 5,446, | | 24,204 | (357,92 |
| Programs for children with handicapping conditions Occupational education | | 3,047,112 | | 2,543,258 | 2,209, | | - | (333,53 |
| | | 772,875 | | 780,190 | 640,4 | | - | (139,77 |
| Teaching - special schools | | 49,200 | | 50,440 | 25,3 | | - | (25,33 |
| Instructional media | | 766,550 | | 713,019 | 657,7 | 797 | 5,153 | (50,06 |
| Pupil services | | 1,120,727 | | 1,158,490 | 884,8 | 334 | - | (273,65 |
| Pupil transportation | | 1,299,186 | | 1,476,186 | 1,137,4 | 127 | 7,402 | (331,35) |
| Community service | | 4,000 | | 4,000 | | - | - | (4,000 |
| Employee benefits | | 4,511,218 | | 3,765,288 | 3,742,3 | 321 | - | (22,96) |
| Debt service | | | | | | | | |
| Principal | | - | | 158,563 | 158,5 | 22 | - | (41 |
| Interest | | - | | 3,630 | 3,6 | 26 | _ | `{4 |
| Total expenditures | | 21,935,567 | | 20,435,567 | 18,003,4 | 90 | 201,413 | (2,230,664 |
| Excess revenues (expenditures) | | 2,630,498 | | 4,130,498 | 6,668,1 | 35 | (201,413) | 2,336,224 |
| ther financing sources (uses) | | | | | | | | · · · · · · · · · · · · · · · · · · · |
| Operating transfers in | | _ | | _ | 2.0 | 81 | | 4 40. |
| Operating transfers out | | (3,280,120) | | - (6,780,120) | | | | 3,081 |
| Appropriated fund balance, reserves, and | | (4)200,120) | | (0,700,120) | (6,780,1 | Tal | | (1 |
| carryover encumbrances | | 640 632 | | 2 640 622 | | | | la e e |
| Total other financing sources (uses) | | 649,622 | | 2,649,622 | | - | | (2,649,622 |
| | | (2,630,498) | | (4,130,498) | (6,777,0 | 38) | ,- -, | (2,646,540 |
| Excess revenues (expenditures) and other financing sources (uses) | Ś | - | | | \$ (108,9 | | | (310,316 |

| June 30, 2022 | • |
|---|-------------|
| Assets | |
| Cash | \$ 93,73 |
| let Position | |
| Extraclassroom activity balances | \$ 93,73 |
| * * * | |
| | |
| YRON-BERGEN CENTRAL SCHOOL DISTRICT | |
| | <u></u> |
| tatement of Changes in Fiduciary Net Position - Custodial Fund | |
| tatement of Changes in Fiduciary Net Position - Custodial Fund or the year ended June 30, 2022 | |
| tatement of Changes in Fiduciary Net Position - Custodial Fund or the year ended June 30, 2022 | \$ 68,24 |
| SYRON-BERGEN CENTRAL SCHOOL DISTRICT Statement of Changes in Fiduciary Net Position - Custodial Fund For the year ended June 30, 2022 Additions Student activity receipts Students | \$ 68,24 |

Change in net position

Net position - beginning

Net position - ending

(1,375)

95,110

93,735

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, nor does it contain any component units.

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

Joint Venture

The District is one of 22 participating school districts in the Genesee Valley BOCES (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, 2022, the District was billed \$3,486,000 for BOCES administrative and program costs and recognized revenue of \$338,000 as a refund from prior year expenditures paid to BOCES and \$54,000 in rental and other income. Audited financial statements are available from BOCES' administrative offices.

Public Entity Risk Pools

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 11.

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) grants and
 contributions limited to the purchase 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, including fiduciary 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.
- 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. Financial resources that are being accumulated for principal and interest payments maturing in future
 years are also included in this fund.

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

- 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 the collection and distribution of student activity accounts.

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 and sales 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 accounting principles generally accepted in the United States of America 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, 2022, the tax lien was issued on August 5, 2021 for collection from September 1, 2021 through October 31, 2021. 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 (GGIDA), 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, 2022, the District's taxes were abated \$79,000 under these agreements. However, because the abated amounts are spread across the District's entire tax base, there is no impact on the overall property taxes collected.

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, 2021 was approved by a majority of the voters in a general election held on May 18, 2021.

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 as budgeted appropriations.

Investments

Investments include certificates of deposit, repurchase agreements, and U.S. Treasury Securities held in external investment pools and recorded at fair value.

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 generally reported at actual or estimated historical cost based on appraisals. Financed right-to-use lease assets are recorded at the present value of the 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 asset purchases are added to capital accounts and the estimated useful lives of capital assets are:

| | Capitalizat | ion Estimated Useful |
|----------------------------|-------------|----------------------|
| | Policy | 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.

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 10) 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 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

- 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 liabilities and deferred inflows of resources related to those assets if their
 use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or
 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 | \$ 22,371 |
| Scholarships | 400,000 |
| Restricted: | |
| Debt service | 911,697 |
| Liability | 205,868 |
| Unemployment insurance | 127,388 |
| Capital | 3,963,467 |
| Employee benefit accrued liability | 1,540,559 |
| Insurance | 102,836 |
| Retirement contribution | 1,671,357 |
| Workers' compensation | 434,000 |
| Scholarships | 300,370 |
| Committed | 444,023 |
| Assigned: | |
| Designated for subsequent years | 425,000 |
| Encumbrances | 201,413 |
| Food service | 560,426 |
| Unassigned | 3,974,971 |
| | \$ 15,285,746 |

Nonspendable fund balances represents resources that cannot be spent as they are not expected to be converted to cash and include inventory and the principal portion of scholarships required to remain intact.

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 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 2022, voters approved the establishment of two reserves, with funding not to exceed \$2,000,000 and \$1,000,000, plus interest, respectively, over a 10-year period. These reserves have been fully funded. Amounts remaining and available for use at June 30, 2022 total \$1,008,738.
- 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.
- 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, 2022, the retirement contribution reserve includes \$609,149 for TRS and \$1,062,208 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.

Restricted fund balance also includes the spendable portion of scholarships donated to the District by third parties for the benefit of students.

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. Committed fund balance represents amounts authorized by the Board for payment of certain employee benefits.

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. Change in Accounting Principle

Effective July 1, 2021, the District adopted GASB Statement No. 87, Leases. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. The impact of these required accounting changes on the District's government-wide activity is as follows:

| Net position, July 1, 2021 | | \$ | 29,680,688 |
|---|--|----|------------|
| Right-to-use lease assets | | | 501,778 |
| Accumulated amortization | | | (196,550) |
| Lease liability | | • | (316,205) |
| Net position, as restated, July 1, 2021 | <u>. </u> | \$ | 29,669,711 |

3. Stewardship and Compliance

The District's unassigned fund balance in the general fund exceeds 4% of the 2023 budget, which is a limitation imposed by New York State Real Property Tax Law §1318.

4. Cash and Investments

Cash management is governed by State laws and as established in the District's written policies. Cash resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. The District's banking policies permit the Treasurer to use demand accounts and certificates of deposit. Invested resources are limited to obligations of the United States Treasury and its Agencies, repurchase agreements, and obligations of the State or its localities.

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.

Custodial credit risk is the risk that in the event of a bank failure the District's deposits may not be returned to it. At June 30, 2022, the District's bank deposits were fully insured by FDIC coverage or collateralized with securities held in trust by the pledging institution's agent or an undivided security interest in pooled assets in the District's name.

Credit risk is the risk of loss attributed to the magnitude of the District's investments in a single issuer. The District's external investment pool is rated AAAm from Standard and Poor's 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 dates of its investments. The dollar weighted average days to maturity (WAM) at June 30, 2022 is 34 days. Next interest rate reset dates for floating rate securities are used in calculation of the WAM. The weighted average life of the pool is 36 days.

5. Interfund Transactions - Fund Financial Statements

| | | | | | | Tran | sfer. | 5 |
|---|----|-------------------------------|----|-------------------------------|----|--------------------------------------|-------|--------------------|
| Fund | F | Receivable | | Payable | | In | | Out |
| General Capital projects Special aid Debt service | \$ | 1,123,532 996,919 1,321 | \$ | 996,919 1,321 1,123,532 | \$ | 3,081 3,600,000 - 3,180,119 | \$ | 6,780,119 3,081 |
| | \$ | 2,121,772 | \$ | 2,121,772 | \$ | 6,783,200 | \$ | 6,783,200 |

The District's general fund provides cash flow to the various other funds; these amounts are repaid in the subsequent year 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 to contribute the local share of several capital projects and to the debt service fund for principal and interest payments.

6. Capital Assets

| | July 1, 2021 (As Restated) Increa | | Increases | Retirements/ creases Reclassifications | | | ne 30, 2022 |
|---|--------------------------------------|------------|----------------|---|-----------|----|-------------|
| Non-depreciable and non-amortizable capital assets: | | | | | | | |
| Land . | \$ | 139,383 | \$ - | \$ | _ | \$ | 139,383 |
| Construction in progress | | 248,302 | 597,598 | | (195,338) | · | 650,562 |
| Total non-depreciable and non-amortizable assets | | 387,685 | 597,598 | | (195,338) | | 789,945 |
| Depreciable capital assets: | | | | | | | |
| Buildings and improvements | | 61,234,178 | 37,280 | | 20,583 | | 61,292,041 |
| Machinery and equipment | | 4,616,712 | 267,292 | | (102,018) | | 4,781,986 |
| Total depreciable assets | | 65,850,890 | 304,572 | | (81,435) | | 66,074,027 |
| Less accumulated depreciation: | | | | | | | |
| Buildings and improvements | | 19,674,936 | 1,872,986 | | _ | | 21,547,922 |
| Machinery and equipment | | 2,700,345 | 399,378 | | (202,204) | | 2,897,519 |
| Total accumulated depreciation | | 22,375,281 | 2,272,364 | | (202,204) | | 24,445,441 |
| Total depreciable assets, net | | 43,475,609 | (1,967,792) | | 120,769 | | 41,628,586 |
| Right-to-use lease assets: | | | | | | | • |
| Equipment | | 501,778 | 171,755 | | ~ | | 673,533 |
| Less accumulated amortization | | 196,550 | 148,151 | | | | 344,701 |
| Total right-to-use assets, net | | 305,228 | 23,604 | | | | 328,832 |
| | \$ | 44,168,522 | \$ (1,346,590) | \$ | (74,569) | \$ | 42,747,363 |

Depreciation and amortization expense have been allocated to the following functions: general support \$231,513, instruction \$1,980,286, pupil transportation \$186,099, and food service \$22,617.

At June 30, 2022, net investment in capital assets consists of the following:

| Capital assets, net of accumulated depreciation and amortization | Ś | 42,747,363 |
|--|----|--------------|
| Defeasance loss | , | 74,004 |
| Bonds anticipation notes | | (462,258) |
| Lease liability | | (329,438) |
| Bonds and related premiums, net of unspent proceeds | | (15,332,571) |
| | \$ | 26,697,100 |

7. Short-Term Debt

Aggregate bond anticipation notes (BANs) outstanding at June 30, 2022 amounted to \$462,258 and carried interest at 0.34%. In 2022, BANs of \$249,850 were issued and \$424,508 were redeemed from appropriations. In July 2022, the District redeemed its remaining BANs.

8. Long-Term Liabilities

| | July 1, 2021 (As Restated) | Increases | Decreases | June 30, 2022 | Amount Due in One Year |
|--|-------------------------------|-----------------|-------------------------|-----------------------------|------------------------------|
| Leases Bonds Bond premiums Compensated absences | \$ 316,205 20,370,000 | \$ 171,755 - | \$ 158,522 2,240,000 | \$ 329,438 \$ 18,130,000 | 149,661 2,295,000 |
| | 758,236 5,277,000 | 165,000 | 128,178 | 630,058 5,442,000 | - 852,000 |
| | \$ 26,721,441 | \$ 336,755 | \$ 2,526,700 | \$ 24,531,496 \$ | 3,296,661 |

Existing Obligations

| Description | Maturity | Rate | | Balance |
|------------------------|---------------|-------|----|------------|
| Serial bonds – 2020 | June 2035 | 2% | \$ | 13,505,000 |
| Refunding bonds – 2020 | June 2026 | 1%-4% | · | 4,625,000 |
| Equipment lease – 2019 | January 2024 | 2.58% | | 4,571 |
| Equipment lease – 2019 | March 2024 | 1.58% | | 28,336 |
| Equipment lease – 2020 | October 2022 | 1.78% | | 1,908 |
| Equipment lease – 2020 | November 2022 | 1.78% | | 8,408 |
| Equipment lease – 2020 | October 2024 | 1.78% | | 30,697 |
| Equipment lease – 2021 | October 2025 | 0.93% | | 31,767 |
| Equipment lease – 2021 | February 2024 | 0.93% | | 80,851 |
| Equipment lease – 2022 | November 2024 | 0.34% | | 92,861 |
| Equipment lease – 2022 | November 2026 | 0.34% | | 50,039 |
| | | | \$ | 18,459,438 |

Debt Service Requirements

| • | Bonds | | | Bonds Leases- | | | |
|-----------------------|------------------|----|-----------|---------------|-----------|----|---------|
| Years ending June 30, | Principal | | Interest | | Principal | | iterest |
| 2023 | \$ 2,295,000 | \$ | 455,100 | \$ | 149,661 | \$ | 2,111 |
| 2024 | 2,285,000 | | 383,100 | | 118,950 | - | 823 |
| 2025 | 2,360,000 | | 310,300 | | 41,473 | | 184 |
| 2026 | 1,520,000 | | 234,900 | | 14,601 | | 43 |
| 2027 | 985,000 | | 193,400 | | 4,753 | | 4 |
| 2028 - 2032 | 5,315,000 | | 661,500 | | - | | - |
| 2033 - 2035 | 3,370,000 | | 133,300 | | - | | |
| | \$ 18,130,000 | \$ | 2,371,600 | \$ | 329,438 | \$ | 3,165 |
| | | | | | | | |

9. 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 9.80% for 2022. 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 2022, these rates ranged from 10.7% - 25.2%.

The amount outstanding and payable to TRS for the year ended June 30, 2022 was \$770,718. A liability to ERS of \$85,802 is also accrued based on the District's legally required contribution for employee services rendered from April 1 through June 30, 2022.

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

At June 30, 2022, the District reported an asset of \$7,306,843 for its proportionate share of the TRS net pension position and an asset of \$554,902 for its proportionate share of the ERS net pension position.

The TRS total pension liability at the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, with update procedures applied to roll forward the total pension liability to June 30, 2021. 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, 2021, the District's proportion was 0.042165%, a decrease of 0.002414 from its proportion measured as of June 30, 2020.

The ERS total pension liability at the March 31, 2022 measurement date was determined by an actuarial valuation as of April 1, 2021, with update procedures applied to roll forward the total pension liability to March 31, 2022. 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, 2022, the District's proportion was 0.0067881%, an increase of 0.0001444 from its proportion measured as of March 31, 2021.

For the year ended June 30, 2022, the District recognized pension income of \$335,673 on the government-wide statements (TRS income of \$409,819 and ERS expense of \$74,146). At June 30, 2022, the District reported deferred outflows and deferred inflows of resources as follows:

| | TRS | | | | | | | |
|--|-----|--------------------------------------|----|-------------------------------------|----|--------------------------------------|----|-------------------------------------|
| | | Deferred Outflows of Resources | | Deferred Inflows of Resources | | Deferred Outflows of Resources | | Deferred Inflows of Resources |
| Differences between expected and actual experience Changes of assumptions Net difference between projected and actual earnings on pension plan | \$ | 1,007,171 2,403,374 | \$ | (37,962) (425,602) | \$ | 42,024 926,070 | \$ | (54,507) (15,626) |
| investments Changes in proportion and differences between contributions and | | - | | (7,647,368) | | - | | (1,817,072) |
| proportionate share of contributions District contributions subsequent to the measurement date | | 143,813 770,718 | | (48,667) - | | 96,853 85,802 | | (9,132) - |
| | \$ | 4,325,076 | \$ | (8,159,599) | \$ | 1,150,749 | \$ | (1,896,337) |

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 | |
|-----------------------|-------------------|-----|-----------|
| 2023 | \$ (933,770) | \$ | (105,508) |
| 2024 | (1,101,208) | | (178,866) |
| 2025 | (1,370,713) | | (457,431) |
| 2026 | (1,818,660) | | (89,585) |
| 2027 | 365,023 | | - |
| Thereafter | 254,087 | | - |
| | \$ (4,605,241) | \$ | (831,390) |

Actuarial Assumptions

For TRS, the actuarial assumptions used in the June 30, 2020 valuation, with update procedures used to roll forward the total pension flability to June 30, 2021, 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-2020, applied on a generational basis

l

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, 2021 valuation, with update procedures used to roll forward the total pension liability to March 31, 2022, were based on the results of an actuarial experience study for the period April 1, 2015 to March 31, 2020. These assumptions are:

Inflation — 2.7%

Salary increases — 4.4%

COLA — 1.4% annually

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

Mortality — Society of Actuaries' Scale MP-2020

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 included in the Systems' target asset allocations as of the applicable valuation dates are summarized as follows:

| | Т | RS | E | RS |
|-----------------------------------|----------------------|---|-------------------|---|
| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return | Target Aliocation | Long-Term Expected Real Rate of Return |
| Domestic equities | 33% | 6.8% | 32% | 3.3% |
| Global and international equities | 20% | 7.1%-7.6% | 15% | 5.9% |
| Private equities | 8% | 10.0% | 10% | 6.5% |
| Real estate | 11% | 6.5% | 9% | 5.0% |
| Domestic fixed income securities | 16% | 1.3% | 23% | - |
| Global fixed income securities | 2% | 0.8% | - | _ |
| Bonds and mortgages | 7% | 3.3% | 7 | _ |
| Short-term | 1% | (0.2)% | 1% | (1.0)% |
| Other | 2% | 3.8%-5.9% | 10% | 3.8-5.8% |
| • | 100% | ' | 100% | |

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.

| | | 0% Decrease | At Current scount Rate | 1. | 0% Increase |
|--|-----|-------------|---------------------------|----|-------------------|
| District's proportionate share of the TRS net pension asset (liability) | \$ | 766,747 | \$ 7,306,843 | \$ | 12,803,320 |
| District's proportionate share of the ERS net pension asset (liability) | \$_ | (1,428,312) | \$ 554,902 | \$ | 2 ,213,765 |

10. 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 at age 55 or older 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, 2020, employees covered by the Plan include:

| Active employees | 121 |
|--|-----|
| inactive employees or beneficiaries currently receiving benefits | |
| madave employees or belieficiaries correctly receiving benefits | 72 |
| Inactive employees entitled to but not yet receiving benefits | |
| | 193 |

Total OPEB Liability

The District's total OPEB liability of \$1,645,789 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2020, with update procedures to roll forward the total OPEB liability to June 30, 2022.

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 – initially 5.3%, decreasing 0.5% per year to an ultimate rate of 4.1% after 2077 Salary increases – 2.6%

Mortality – Pub-2010 Mortality Table with generational projection of future improvements with Scale MP-2019 Discount rate – 3.54% based on the Bond Buyer General Obligation 20-Bond Municipal Index as of the measurement date Inflation rate – 2.6%

Changes in the Total OPEB Liability

| | Total OPEBLiability | |
|--|---------------------|-----------|
| Balance at June 30, 2021 | \$ | 1,660,184 |
| Changes for the year: | - | |
| Service cost | | 83,970 |
| Interest | | 36,891 |
| Changes of benefit terms | | |
| Differences between expected and actual experience | | _ |
| Changes of assumptions or other inputs | | (62,372) |
| Benefit payments | | (72,884) |
| Net changes | | (14,395) |
| Balance at June 30, 2022 | \$ | 1,645,789 |

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 (2.54%) | Discount Rate (3.54%) | 1 | .0% Increase (4.54%) |
|----------------------|----|------------------------|--------------------------|----|-------------------------|
| Total OPEB liability | \$ | (1,697,216) | \$ (1,645,789) | \$ | (1,573,093) |

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 | Trend Rate | 1.0% Increase |
| | (4.3% to 3.1%) | (5.3% to 4.1%) | (6.3% to 5.1%) |
| Total OPEB liability | \$ (1,491,363) | \$ (1,645,789) | \$ (1,802,627) |

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources

For the year ended June 30, 2022, the District recognized OPEB expense of \$150,522. At June 30, 2022, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

| | 0 | Deferred utflows of esources | Deferred Inflows of Resources |
|--|----|------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ | 182,163 | \$ (723,449) |
| Changes of assumptions or other inputs | | 578,515 | (54,857) |
| | \$ | 760,678 | \$ (7 7 8,306) |

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, | |
|-----------------------|----------------|
| 2023 | \$ 29,661 |
| 2024 | 29,661 |
| 2025 | 29,661 |
| 2026 | 29,661 |
| 2027 | 11,502 |
| Thereafter | (147,774) |
| | \$ (17,628) |

11. 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, 2021 (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 the remaining liabilities.

The Plan has published its own financial report for the year ended June 30, 2021, which can be obtained from Genesee Valley BOCES, 80 Munson Street, LeRoy, NY 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, 2021 (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, 2021 which can be obtained from Genesee County Self-Insurance Workers' Compensation Plan, 15 Main Street, Batavia, NY 14020.

12. 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.

Litigation

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

13. Risks and Uncertainties

On January 31, 2020, the United States Secretary of Health and Human Services (HHS) declared a public health emergency related to the global spread of coronavirus COVID-19, and a pandemic was declared by the World Health Organization in February 2020. Efforts to fight the widespread disease have required the District to implement numerous safety measures and remote learning initiatives. The full extent of the impact of COVID-19 on the District's operational and financial performance will continue to depend on further developments, including the duration and spread of the outbreak and its impact on school districts and their residents, employees, and vendors, none of which can be predicted.

| Required Supplementary Information |
|--|
| 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, | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|--|--|--|---|--|---|--|--|--|
| District's proportion of the net pension position | 0.042165% | 0.044579% | 0.045249% | 0.045713% | 0.046315% | 0.044178% | 0.044391% | 0.043960% | 0.045931% |
| District's proportionate share of the net pension asset (liability) | \$ 7,306,843 | 7,306,843 \$ (1,231,847) \$ 1,175,563 \$ 826,614 \$ | \$ 1,175,563 | \$ 826,614 | \$ 352,039 \$ | | \$ 4,610,808 | {473,160} \$ 4,610,808 \$ 4,896,911 \$ | \$ 302,339 |
| District's covered payroll | \$ 7,156,800 | 7,156,800 \$ 7,566,524 \$ 7,552,740 \$ 7,446,153 \$ 7,339,377 \$ 6,817,044 \$6,805,183 | \$ 7,552,740 | \$ 7,446,153 | \$ 7,339,377 | \$ 6,817,044 | \$ 6,805,183 | \$ 6,580,736 \$ 6,788,265 | \$ 6,788,265 |
| District's proportionate share of the net pension position as a percentage of its covered payrol! | 102,10% | 16.28% | 15.56% | 11.10% | 4.80% | 6.94% | 67.75% | 74.41% | 4.45% |
| Plan fiduciary net position as a percentage of the total pension liability | 113.20% | 97.76% | 102.17% | 101,53% | 100.66% | 99.01% | 110.46% | 111.48% | 100.70% |
| The following is a summary of changes of assumptions: | | | | | | | | | |
| Inflation Salary increases Cost of living adjustments Investment rate of return Discount rate Society of Actuaries' mortality scale | 2.4% 1.95%-5.18% 1.3% 6.95% 6.95% MP-2020 | 2.2% 1.90%-4.72% 1.3% 7.1% 7.1% MP-2019 | 2.2% 1.90%-4,72% 1.3% 7.1% 7.1% MP-2018 | 2.25% 1.90%-4.72% 1.5% 7.25% 7.25% MP-2014 | 2.5% 1.90%-4,72% 1.5% 7.25% 7.25% MP-2014 | 2.5% 1.90% 4,72% 1.5% 7.5% 7.5% | 3.0% 4.0%-10.9% 1.625% 8.0% 8.0% A.A.A.A.A.A.A.A.A.A.A.A.A.A.A.A.A.A.A. | 3.0% 4.0%-10.9% 1.625% 8.0% 8.0% AA | 3.0% 4.0%-10.9% 1.625% 8.0% 8.0% AA |

Data prior to 2013 is unavailable.

| Required Supplementary Information |
|--|
| Schedule of District Contributions |
| New York State Teachers' Retirement System |

| | • | | | | | | | | | |
|--|---|-------------|---------------|--------------|--------------|--------------|-----------|-----------------------------------|---|-----------|
| For the years ended June 30, | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 200 | |
| Contractually required contribution | \$ 770,718 \$ | 682,043 \$ | \$ 670,394 \$ | 802,101 \$ | \$ 627,627 | \$ 60,175 \$ | 903,940 | \$ 1,168,923 | 682,043 \$ 670,394 \$ 802,101 \$ 729,723 \$ 860,175 \$ 903,940 \$ 1,168,923 \$ 1,055,215 \$ 796.575 | 796.575 |
| Contribution in relation to the contractually required contribution Contribution deficiency (excess) | (770,718) | (682,043) | (670,394) | (802,101) | (729,723) | (860,175) | (903,940) | (903,940) (1,168,923) (1,055,215) | (1,055,215) | (796,575) |
| District's covered payroll | \$ 7,864,469 \$ 7,156,800 \$ 7,566,524 \$ 7,552,740 \$ 7,446,153 \$ 7,339,377 \$ 6,817,044 \$ 6,805,183 \$ 6,580,736 \$ 6,788,265 | \$ 008'951' | 7,566,524 \$ | 7,552,740 \$ | 7,446,153 \$ | \$ 775,855,7 | 6,817,044 | \$ 6,805,183 | 5 6,580,736 \$ | 6,788,265 |
| Contributions as a percentage of covered payroll | 9.80% | 9.53% | 8.86% | 10.62% | 9.80% | 11.72% | 13.26% | 17.18% | 16.03% | 11.73% |

| chedule of the District's Proportionate Share of the Net Pension Position Jew York State and Local Employees' Retirement System |
|--|
|--|

| As of the measurement date of March 31, | 2022 | 2021 | 2020 | 2019 | 2018 | 7017 | 3016 | 700 |
|--|-----------------|-----------------|------------------------------|------------|--------------|--|---|--------------|
| District's proportion of the net pension position | 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) | \$ 554,902 \$ | | \$ (6,615) \$ (1,786,596) \$ | | \$ (221,884) | \$ (645,081) | (481,904) \$ (221,884) \$ (645,081) \$ (1,131,975) \$ (224,368) | \$ (224,368) |
| District's covered payroll | \$ 2,224,998 \$ | \$ 2,293,915 \$ | 2,336,602 \$ 2,240,209 | 2,240,209 | 3,331,766 | \$ 2,331,766 \$ 2,308,649 \$ 2,075,859 | \$ 2,075,859 | \$ 1,916,607 |
| District's proportionate share of the net pension position as a percentage of its covered payroll | 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 | 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: | | | | | | | : | ĺ |
| Inflation | 2.7% | 2.7% | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | 2.7% |
| Salary Increases | 4.4% | 4.4% | 4.2% | 4.2% | 3.8% | 3.8% | 3.8% | 4.9% |
| cost of living adjustments | 1.4% | 1.4% | 1.3% | 1.3% | 1.3% | 1.3% | 1.3% | 1.4% |
| investment rate of return | 2.9% | 2.9% | 6.8% | 7.0% | 7.0% | 7.0% | 7.0% | 7.5% |
| Discount rate | 2.9% | 2.9% | 6.8% | 7.0% | 7.0% | 7.0% | 7.0% | 7.5% |
| Society of Actuaries' mortality scale | MP-2020 | MP-2020 | MP-2018 | MP-2014 | MP-2014 | MP-2014 | MP-2014 | MP-2014 |
| | | | | | | | | |

Data prior to 2015 is unavailable.

| ivew rutk state and total Employees. Ketirement System | ent System | | | | | | | | | |
|---|--------------------|-----------------|--------------|-----------------|-----------|--|--------------|-----------------|--------------|-----------|
| For the years ended June 30, | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 3005 | 5. | | |
| Contractually required contribution | \$ 906'688 \$ | | 320,694 | \$ 313,085 \$ | 338,197 | 315,908 \$ 320,694 \$ 313,085 \$ 338,197 \$ 346,515 \$ 409,084 \$ 365,998 \$ 417,270 \$ 347 923 | \$ 409,084 | 365,998 \$ | 417,270 \$ | 347 923 |
| Contribution in relation to the contractually required contribution | (906'688) | (315,908) | (320,694) | (313,085) | (338,197) | (346,515) | (409.084) | (365 998) | (054 514) | (100 EVC) |
| Contribution deficiency (excess) | \$ | Ş | , | \$ - | | \$ | \$ | \$ - \$ | \$ - \$ | (347,923) |
| District's covered payroll | \$ 2,224,998 \$ 2, | \$ 2,293,915 \$ | 2,336,602 \$ | \$ 2,240,209 \$ | 2,331,766 | ,293,915 \$ 2,336,602 \$ 2,240,209 \$ 2,331,766 \$ 2,308,649 \$ 2,075,859 \$ 1,916,607 \$ 1,974,974 \$ 2,001,052 | \$ 2,075,859 | \$ 1,916,607 \$ | 1,974,974 \$ | 2,001,052 |
| Contributions as a percentage of covered payrol | 15.28% | 13.77% | 13.72% | 13.98% | 14.50% | 15.01% | 19.71% | 19.10% | 71.13% | 17 30% |

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

| For the years ended June 30, | 2022 | 22 | 2021 | 2020 | 0,00 | 6 |
|--|--------|--------------|-----------------|--------------|--------------|-----------|
| Total OPEB liability - beginning | \$ 1,6 | 1,660,184 \$ | 2,339,355 \$ | 2,094,217 \$ | 1,598,229 \$ | 1.588.609 |
| Changes for the year: | | | | | | |
| Interest | | 83,970 | 78,951 | 92,759 | 53,894 | 72,974 |
| Changes of benefit terms | | - | T C+ />C | 74,134 | 47,597 | 43,287 |
| Differences between expected and actual experience | | | (772,294) | 1 1 | - (227.267) | 333 963 |
| Citatiges of assumptions of other inputs Reposit navmente | _ | (62,372) | 48,464 | 213,678 | 753,889 | י י |
| Net change in total Open liability | | (72,884) | (86,783) | (135,493) | (132,125) | (440.604) |
| Total Obta liability and line. | | (14,395) | (679,171) | 245,138 | 495,988 | 9.670 |
| יסימו כל בני וופטווונץ - בווחוונץ | \$ 1,6 | 1,645,789 \$ | 1,660,184 \$ | 2,339,355 \$ | 2,094,217 \$ | 1,598,229 |
| Covered-employee payroil | \$ 6,8 | 6,808,215 \$ | 6,808,215 \$ | \$ 660,086,8 | \$ 660,086,8 | 9.483.905 |
| Total OPEB liability as a percentage of | | | | | | |
| covered-employee payroli | | 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 2021 and 2019 represent a decrease 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:

| 7,5%-4.5% | 2.6% | 3.0% | %0.60 %0.60 | MP-2016 |
|-----------------------------|------|--|--|--------------------------------------|
| 6.1%-4.1% | 2.6% | 2.6% | 3.5% | MP-2016 |
| 6.1%-4.1% | 2.6% | 2.6% | 2.21% | MP-2016 |
| 5.3%-4.1% | 2.6% | 2.6% | 2.16% | MP-2019 |
| 5.3%-4.1% | 2.6% | 2.6% | 3.54% | MP-2019 |
| Healthcare cost trend rates | | District and and a second a second and a second a second and a second a second and a second a second a second a second a s | Conjust of a second control of the c | Society of Actuaries mortality scale |

Data prior to 2018 is unavailable.

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

| Original expenditure budget | \$ 21,710,945 |
|--|--------------------------------------|
| Encumbrances carried over from prior year | 224,622 |
| Revised expenditure budget | \$ 21,935,567 |
| * * * | |
| Unrestricted Fund Balance | |
| Assigned Unassigned | \$ 626,413 3,974,971 4,601,384 |
| Encumbrances included in assigned fund balance Appropriated fund balance used for tax levy | (201,413) (425,000) |
| Amount subject to 4% limit pursuant to Real Property Tax Law §1318 | \$ 3,974,971 |
| §1318 of Real Property Tax Law - unrestricted fund balance limit calculation | |
| 2023 expenditure budget (unaudited) 4% of budget | \$ 25,524,093 1,020,964 |
| Actual percentage of 2023 expenditure budget | 15.6% |

Supplementary Information Schedule of Capital Project Expenditures

June 30, 2022

| | | | Ex | penditures | | |
|---|--|-------------------------|----|-----------------------------|------------------------------------|--------------------------------------|
| Project Title | Original Budget | Prior Years | | Current Year | Total | Jnexpended Balance |
| 2021 Capital Improvements Project 2021-2022 Capital Outlay Project Smart Schools Bond Act | \$ 17,107,802 100,000 1,060,464 | \$ - - 683,235 | \$ | 476,711 96,082 24,805 | \$ 476,711 96,082 708,040 | \$ 16,631,091 3,918 352,424 |
| | \$ 18,268,266 | \$ 683,235 | \$ | 597,598 | \$ 1,280,833 | \$ 16,987,433 |

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Supplementary Information Schedule of Expenditures of Federal Awards

For the year ended June 30, 2022

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Grant or Number | Expenditures |
|--|---------------------------------|--|----------------------|
| U.S. Department of Education: | | • | <u>-</u> |
| Passed Through New York State Education Department: | | | |
| Special Education Cluster: | | | |
| Special Education Grants to States | 84.027 | 0032-22-0278 | \$ 268,485 |
| COVID-19 - Special Education Grants to States | 84.027X | 5532-22-0278 | 44,919 |
| Special Education Preschool Grants | 84.173 | 0033-22-0278 | 12,807 |
| COVID-19 - Special Education Preschool Grants | 84.173X | 5533-22-0278 | 4,269 |
| Total Special Education Cluster | | ; | 330,480 |
| Title I Grants to Local Educational Agencies | 84.010 | 0021-22-1005 | 169,605 |
| Career and Technical Education - Basic Grants to States | 84.048 | 8039-22-0003 | 417,680 |
| Supporting Effective Instruction State Grants | 84.367 | 0147-22-1005 | 26,746 |
| Student Support and Academic Enrichment Program | 84.424 | 0204-21-1005 | 12,950 |
| Education Stabilization Fund: | | : | , |
| Governor's Emergency Education Relief Fund | 84.425C | 5891-21-1005 | 26,526 ¹ |
| Elementary and Secondary School Emergency Relief Fund | 84.425D | 5896-21-1005 | 719,853 ¹ |
| American Rescue Plan Elementary and Secondary School | | | • |
| Emergency Relief Fund | 84.425U | 5880-21-1005 | 319,225 ¹ |
| American Rescue Plan Elementary and Secondary School | | | |
| Emergency Relief Fund | 84.425U | 5882-21-1005 | 139,164 ¹ |
| American Rescue Plan Elementary and Secondary School | | | |
| Emergency Relief Fund | 84.425U | 5883-21-1005 | 15,066 ¹ |
| American Rescue Plan Elementary and Secondary School | | | |
| Emergency Relief Fund | 84.425U | 5884-21-1005 | 326,732 1 |
| Total U.S. Department of Education | | | 2,504,027 |
| U.S. Department of Agriculture: | | | |
| Passed Through New York State Education Department: | | | |
| Child Nutrition Cluster: | | | |
| National School Breakfast Program | 10.553 | , N/A | 156,782 |
| National School Lunch Program | 10.555 | N/A | 438,892 |
| COVID-19 - Summer Food Service Program for Children | 10.559 | N/A | 36,853 |
| Passed Through New York State Office of General Services: | | | |
| Child Nutrition Cluster: | | - | |
| National School Lunch Program | 10.555 | N/A | 27,277 |
| Total Child Nutrition Cluster and U.S. Department of Agriculture | | .4 | 659,804 |
| Total Expenditures of Federal Awards | | | \$ 3,163,831 |

¹ Total Education Stabilization Fund - \$1,546,566

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 mínimis 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, 2022, the District used \$27,277 worth of commodities under the National School Lunch Program (Assistance Listing Number 10.555).



Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202

CERTIFIED PUBLIC ACCOUNTANTS

p:716.856.3300 | f:716.856.2524 | www.LumsdenCPA.com

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 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, 2022, 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, 2022.

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.

Melonnick, LLP

September 20, 2022



Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202

CERTIFIED PUBLIC ACCOUNTANTS

p:716.856.3300 | f:716.856.2524 | www.LumsdenCPA.com

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, 2022. 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, 2022.

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.

September 20, 2022

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

For the year ended June 30, 2022

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

Significant deficiency(ies) identified?

No None reported

Noncompliance material to financial statements noted?

No

Federal Awards

Internal control over major programs:

Materiai weakness(es) identified?

Significant deficiency(ies) identified?

No

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:

| | Assistance | |
|------------------------------------|------------|--------------|
| *) | Listing | |
| Name of Federal Program or Cluster | Number | Amount |
| Education Stabilization Fund | 84.425 | \$ 1,546,566 |

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, 2022



Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202

CERTIFIED PUBLIC ACCOUNTANTS

p: 716.856.3300 | f: 716.856.2524 | www.LumsdenCPA.com

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, 2022, and the related notes to the schedule.

In our opinion, except for the possible effects of the matter described 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, 2022, in accordance with accounting principles generally accepted in the United States of America.

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 \$68,246.

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 accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS; we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 in 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.

McCornick, LLP

September 20, 2022

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

Schedule of Additions and Deductions

For the year ended June 30, 2022

| | | - | | |
|---|--------------|-----------|--------------|---------------|
| leminus Francis (Italy C. L) | July 1, 2021 | Additions | Deductions | June 30, 2022 |
| <u>Junior/Senior High School:</u> Class Clubs: | | | | |
| 2020 | | | | |
| 2021 | \$ 1,290 | | | \$ - |
| 2022 | 2,829 | 485 | , | - |
| 2023 | 1,988 | 21,885 | , | 1,573 |
| 2024 | 2,373 | 2,177 | | 3,941 |
| 2025 | 1,159 | 1,298 | | 1,738 |
| 2026 | 1,101 | 3,323 | • | 2,558 |
| 2027 | 1,036 | 1,956 | | 1,418 |
| | 13,995 | 294 | | 13,743 |
| Apiary Club Baseball Club | 4,621 | 1,269 | 1,077 | 4,813 |
| BB Ink Club | 1,716 | - | 104 | 1,612 |
| | 122 | - | _ | 122 |
| Boys Basketball Club | 2,250 | 682 | 1,829 | 1,103 |
| Boys Soccer Club | 1,183 | 1,160 | 1,397 | 946 |
| Cheerleading Club | 22 | 2,448 | 2,411 | 59 |
| Cross Country Club | 1,205 | 3,257 | 841 | 3,621 |
| Future Farmers of America Club | 4,759 | 6,580 | 7,673 | 3,666 |
| HS Drama Club | 1,789 | - | - | 1,789 |
| Girls Basketball Club | 1,048 | - | 218 | 830 |
| Girls Soccer Club | - | 260 | | 260 |
| Golf Club | 1.73 | _ | - | 173 |
| Junior Honor Society Club | 683 | 276 | 220 | 739 |
| Outdoor Adventure Club | 298 | - | - | 298 |
| Robotics Club | 1,194 | - | _ | 1,194 |
| Students Against Drunk Driving Club | 500 | 3,696 | 525 | 3,671 |
| Senior Art Club | 474 | - | - | 474 |
| Senior Band Club | 118 | _ | - | 118 |
| Senior Chorale Club | 12,619 | 4,915 | 6,132 | 11,402 |
| Senior Council Club | 4,991 | 3,547 | 4,236 | 4,302 |
| Senior Honor Society Club | 606 | - | - | 606 |
| Ski Club | 1,019 | - | | 1,019 |
| Softball Club | 177 | - | - | 177 |
| Steppin Up Club | 306 | - | 24 | 282 |
| HS Spanish Club | 8 3 5 | _ | - | 835 |
| Swimming Club | 433 | 286 | 392 | 327 |
| Track & Field Club | 2,340 | 2,531 | 1,274 | 3,597 |
| Voileyball Club | 71.3 | , | , · · | 713 |
| Varsity Club | 1,579 | 607 | 119 | 2,067 |
| Total Junior/Senior High School | \$ 73,544 | \$ 62,932 | " | \$ 75,786 |

BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

Schedule of Additions and Deductions (continued)

For the year ended June 30, 2022

| | Jul | y 1, 2021 | Additions | Deductions | Jun | e 30, 2022 |
|------------------------------------|-----|-----------|--------------|--------------|-----|------------|
| Elementary School: Class Clubs: | | | | | | |
| 2028 | \$ | - | \$ 3,740 | \$ 3,634 | \$ | 106 |
| Elementary Council | | 21,396 | 14 | 3,737 | | 17,673 |
| Yearbook Club | | 170 | 1,560 | 1,560 | | 170 |
| Total Elementary School | \$ | 21,566 | \$ 5,314 | \$ 8,931 | \$ | 17,949 |
| Totals | \$ | 95,110 | \$ 68,246 | \$ 69,621 | \$ | 93,735 |

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.

Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202

CERTIFIED PUBLIC ACCOUNTANTS

p: 716.856.3300 | f: 716.856.2524 | www.LumsdenCPA.com

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

September 20, 2022

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, 2022 and have issued our report thereon dated September 20, 2022. 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 May 11, 2022, 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. 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 Ali Ethlics 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. As discussed in Note 2 to the financial statements, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 87, Leases (GASB 87). Other than the adoption of this standard, no new accounting policies were adopted and the application of existing policies was not changed during 2022. 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), and 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 involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most important disclosures affecting the financial statements are reflected in Note 2 – Change in Accounting Principle, Note 3 – Stewardship and Compliance, Note 8 – Long-Term Liabilities, Note 9 – Pension Plans, and Note 10 – OPEB. These disclosures present the impact of GASB 87, compliance requirements with State law, and the existing 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 each entity's financial statements as a whole and determined that they are reasonable.

Significant Difficulties Encountered During the Audit

We encountered no significant 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. We identified no misstatements during our audit. Management has acknowledged and taken responsibilty 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.

Other Matters

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 accounting principles generally accepted in the United States of America 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.

Zemeln & McComick, LLP

Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202

CERTIFIED PUBLIC ACCOUNTANTS

p:716.856.3300 | f:716.856.2524 | www.LumsdenCPA.com

MANAGEMENT LETTER

September 20, 2022

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, 2022, 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.

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.

During our audit, we became aware of opportunities for strengthening internal controls and operating efficiency. The points included herein summarize our comments and suggestions.

OBSERVATIONS

Unassigned fund balance over 4%

The unassigned fund balance in the general fund was approximately \$3,975,000 at June 30, 2022 and represents 15.6% of the 2023 expenditure 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 2023, 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. District management should submit a plan to the Child Nutrition Program Administration detailing its plans to use the excess balance. Allowable uses include improving the quality of food served or purchasing needed supplies, services, or equipment.

ACCOUNTING STANDARDS UPDATE

GASB Statement No. 96, Subscription-Based Information Technology Arrangements, is effective for the District's year ending June 30, 2023. It provides guidance on accounting and financial reporting for subscription-based information technology arrangements for government end users which generally results in an intangible right-to-use asset and subscription liability with required financial statement footnote disclosures.

GASB Statement No. 100, Accounting Changes and Error Corrections, is effective for the District's year ending June 30, 2024. This statement defines four categories of accounting changes and error corrections along with the required reporting requirements, which include the following: (1) Change in accounting principle with retroactive reporting to the earliest period presented and required financial statements footnote disclosures including an explanation as to why the change is preferable, (2) Change in accounting estimate with prospective reporting from the period when change occurs and required financial statement footnote disclosures, (3) Change to or within the entity with an adjustment to beginning net position and (4) Error correction with retroactive reporting to the earliest period presented and required financial statement footnote disclosures.

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.

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.

zmilm & Melornick, ser

BYRON-BERGEN CENTRAL SCHOOL DISTRICT



TO:

PATRICK MCGEE, SUPERINTENDENT

FROM:

LORI PRINZ

SUBJECT:

2021-22 CORRECTIVE ACTION PLAN

DATE:

SEPTEMBER 30, 2022

CC:

RACHEL STEVENS

Attached you will find a Corrective Action Plan (CAP) in response to the auditor's management comments after completing the audit of Byron Bergen's financial records for the year ending June 30, 2022. A CAP is required to be written, approved by the Board and submitted to the New York State Comptroller's Office via the NYSSED portal. For the 2021-22 audit, the District only received two management comments. Both of the auditor comments discuss unrestricted fund balance as of June 30, 2022 for General Fund and Cafeteria Fund. The information on the CAP includes the audit comment, the District's plan to address the audit comment 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.

| Byron-Bergen CSD 2021-22 External Audit Corrective Action Plan | |) | |
|--|--|--|--|
| Management Letter Comments | Resolution | Action to Date | Anticipated Action Needed to Complete/Completion Date |
| The unassigned fund balance in the general fund was approximately \$3,975,000 at June 30, 2022 and represents 15.6% of the 2023 expenditure 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 2023, with any excess being funded into reserves in accordance with the District's long-range plan. | The unassigned fund balance in the general These funds were going to be utilized when fund was approximately \$3,975,000 at June NYS implemented reductions in State Aid. 30, 2022 and represents 15.6% of the 2023 and represents taxted in property tax law is 4% of the ensuing year's expenditure budget. The School and After-School Learning. The District intends to use these funds to offset any shortfalls in 2023, with any excess being funded into reserves in accordance with the District's long-range plan. Excess funds were going to be utilized when provided State specifically for schools to use for Learning. The District intends to use these excess funds to provide a cademic support, summer school, replacement of technology and renovation of school facilities to provide a safer environment for staff and students. Excess funds with the District's long-range plan. | Funds are being utilized to provide academic support for learning loss, social/emotional support and provided summer school for grades K through 8 inperson on premises and grades 9 -12 at GVEP BOCES. ESY students attended summer school in person at a facility which best suited their needs. In addition, the District is replacing Chromebooks, switches and smartboards which have all met their end of useful life. | June 30, 2024 |
| In accordance with regulations of the New York State Education Department, fund balance is in the school lunch 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. District management should submit a plan to the Child Nutrition Program Administration detailing its plan to use the excess balance. Allowable uses include improving the quality of food or purchasing needed supplies, services, or equipment. | In accordance with regulations of the New York State Education Department, fund balance is in the school lunch fund should be almost is in the school lunch fund should not exceed three months' average expenditures, as defined, at any time. As a current fuel prices and inflation. In addition, additional funding, the District exceeded this unpaid meal balances as every family has should submit a plan to the Child Nutrition school years. Program Administration detailing its plan to use the excess balance. Allowable uses include improving the quality of food or equipment. | Utilizing funds to pay food and supply costs. | June 30, 2024 |
| | | | |
| | | | |
| | | | |

1510 1 of 5

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE)

1st READING 10/19/22

All Board meetings will be open to the public except those portions that are executive sessions. The Board will make reasonable efforts to ensure that all meetings are held in an appropriate facility that can adequately accommodate all members of the public who wish to attend. The Superintendent will attend all Board meetings. Members of the Superintendent's staff may attend Board meetings at the Superintendent's discretion. The Board may also request that additional people attend.

Regular Board meetings will take place on the day and time designated by the Board at the Annual Organizational Meeting, except as modified. Any Board meeting may be adjourned to a future date and time if approved by a majority of the Board present. Further, if a meeting date falls on a legal holiday, interferes with other area meetings, or Board member attendance will be less than a quorum, the Board will select a date for a postponed meeting at the prior regular meeting, and it will direct the District Clerk to notify all members. The District Clerk will provide the Board members written notice of the time of and agenda for each regular meeting before the meeting.

When the Board schedules a meeting on at least one week's notice, it will give or electronically transmit public notice of the time and place to the news media and conspicuously post the notice in one or more designated public locations at least 72 hours before the meeting. Notice of other meetings will be given or electronically transmitted, to the extent practicable, to the news media and conspicuously posted at one or more designated public locations at a reasonable time before the meeting. When the Board has the ability to do so, it will conspicuously post meeting notices on the District's website. If a meeting is streamed live over the Internet, the notice will inform the public of the website's Internet address.

The Superintendent will prepare the meeting agenda during the week before the meeting and review it with the Board President and Vice President. The agenda will then be distributed to Board members no later than the Friday before the regular meeting. The President or other Board members will submit requests to place matters on the agenda to the Superintendent. Whenever individuals or groups wish to bring a matter to the attention of the Board, they will submit a written request to the Superintendent.

District records available to the public under the Freedom of Information Law, as well as any proposed resolution, rule, regulation, policy, or amendment scheduled to be discussed at a Board meeting will be made available upon request, to the extent practicable, at least 24 hours before the meeting. Copies of these records may be made available for a reasonable fee. These records will be posted on the District's website, to the extent practicable, at least 24 hours before the meeting.

1510 2 of 5

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND

PARLIAMENTARY PROCEDURE)

1st READING 10/19/22

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND

PARLIAMENTARY PROCEDURE) (Cont'd.)

Using Videoconferencing to Conduct Board Meetings

If videoconferencing is used to conduct a Board meeting:

- a) The Board will provide an opportunity for the public to attend, listen, and observe the meeting at any location where a Board member is participating; and
- b) The public notice for the meeting will inform the public that videoconferencing will be used, identify the locations for the meeting, and state that the public has the right to attend the meeting at any of the locations.

Voting may be done through videoconferencing provided that Board members can be both seen and heard voting and participating from remote locations.

Extraordinary Circumstances

In extraordinary circumstances, the Board may, in its discretion, permit Board members to participate in a Board meeting remotely by videoconference from locations that are not open to the public. For purposes of this policy, this is referred to as extraordinary circumstances videoconferencing.

However, in order for the Board to utilize extraordinary circumstances videoconferencing, the following conditions must be met:

- The District must maintain an official website.
- b) The Board must have adopted a resolution, following a public hearing, authorizing the use of extraordinary circumstances videoconferencing:
 - 1. For itself and its committees or subcommittees; or
 - 2. Specifying that each committee or subcommittee may make its own determination.
- c) The Board must have established written procedures governing Board member and public attendance at meetings where extraordinary circumstances videoconferencing is being used that are consistent with law and those procedures must be conspicuously posted on the District's website.

1510 3 of 5

Bylaws

POLICY

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND

PARLIAMENTARY PROCEDURE)

1st READING 10/19/22

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

- d) Board members must only participate in meetings remotely from locations that are not open to the public in an extraordinary circumstance. How the Board defines extraordinary circumstances must be set forth in the Board's resolution and written procedures related to extraordinary circumstances videoconferencing. Extraordinary circumstances may include disability, illness, caregiving responsibilities, or other significant or unexpected factor or event which precludes the Board member's physical attendance at a meeting. Except for an extraordinary circumstance, Board members must be physically present at meetings unless a state disaster emergency has been declared or a local state of emergency has been proclaimed and the Board has determined that the circumstances necessitating the emergency declaration would affect or impair the ability of the Board to hold an in-person meeting.
- e) At the meeting where extraordinary circumstances videoconferencing is being used:
 - 1. The public must be able to attend, listen, and observe the meeting in at least one physical location at which a Board member is participating.
 - 2. A minimum number of Board members must be present to fulfill the quorum requirement in the same physical location or locations where the public can attend.
 - 3. Except in the case of executive sessions, Board members must be able to be heard, seen, and identified while the meeting is being conducted, including, but not limited to, any motions, proposals, resolutions, and any other matter formally discussed or voted upon.
 - 4. The minutes of the meeting must include which, if any, Board members participated remotely and must be made available in accordance with law.
 - 5. The public notice must inform the public that: videoconferencing will be used; where the public can view and/or participate in the meeting; where required documents and records will be posted or available; and identify the physical location(s) for the meeting where the public can attend.
 - 6. The meeting must be recorded. The recordings must be posted or linked on the District's website within five business days following the meeting, and must remain available for a minimum of five years thereafter. Upon request, these recordings must be transcribed.
 - 7. The Board must provide the opportunity for the public to view the meeting via video, and to participate in proceedings via videoconference in real time where public comment or participation is authorized and must ensure that videoconferencing authorizes the same public participation or testimony as in person participation or testimony.

POLICY

2022

1510 4 of 5

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND

PARLIAMENTARY PROCEDURE)

1st READING 10/19/22

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

8. The Board must utilize technology to permit access by individuals with disabilities consistent with the 1990 Americans with Disabilities Act, as amended, and corresponding guidelines.

Recording Meetings

The Board allows public meetings to be photographed, broadcast, webcast, or otherwise recorded and/or transmitted by means of audio or video, in a non-disruptive manner, and it supports the use of this technology to facilitate the open communication of public business.

Quorum

The quorum for any Board meeting is four members. No formal action will be taken at any meeting where a quorum is not present. Unless otherwise required by law, official action will only be taken by approval of the majority of the full Board.

Use of Parliamentary Procedure

The Board will use pertinent portions of the latest edition of Robert's Rules of Order to conduct its business.

Public Comment

The Board encourages courteous and respectful public comment at Board meetings. All speakers must conduct themselves in a civil manner. Obscene language, harassing language, defamatory statements, and threats of violence are prohibited. All participants are required to comply with the District Code of Conduct.

The Board will designate a specific portion of its meeting agenda for public comment for a period of up to 30 minutes on agenda items only. The public is not permitted to discuss topics unrelated to the District, matters unrelated to the agenda, and/or matters involving specific individuals. Each speaker will be allowed up to three minutes. The Board may request, but will not require, speakers identify themselves. The Board is not required to allow speakers to cede their remaining time to other speakers. Written comments may be directed to the Board.

If there are a large number of individuals who want to address the Board, the Board President may limit the number of repetitive comments being made so that the time limit on public comment is not exceeded.

1510 5 of 5

Bylaws

SUBJECT:

REGULAR BOARD MEETINGS AND RULES (QUORUM AND

PARLIAMENTARY PROCEDURE)

1st READING 10/19/22

SUBJECT:

REGULAR BOARD MEETINGS AND RULES (QUORUM AND

PARLIAMENTARY PROCEDURE) (Cont'd.)

If individuals engage in disruptive or unruly behavior during the meeting, the Board President will remind the audience of this policy and the requirement to conduct themselves in a civil manner and comply with the District Code of Conduct. The Board President may call for the removal of disruptive or unruly individuals from the meeting. When appropriate, law enforcement may be called to remove disruptive or unruly individuals. In some instances, individuals engaging in disruptive or unruly behavior may be subject to criminal sanctions.

These rules apply to residents and nonresidents equally.

Education Law §§ 1708, 2504, and 2801 General Construction Law § 41 Penal Law § 240.20 Public Officers Law Article 7 8 NYCRR § 100.2

NOTE:

Refer also to Policies #1520 -- Special Meetings of the Board

#1540 -- Executive Sessions

#6211 -- Employment of Relatives of Board Members

Adopted: 6/6/19 Revised:

7110 1 of 8

Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE

1st Reading 10/19/22

Statement of Overall Objectives

The District is an active partner with students and parents in the task of ensuring that all students meet or exceed the New York State Learning Standards. The District recognizes that consistent school attendance, academic success, and school completion have a positive correlation, and therefore has developed, and, if necessary, will revise a Comprehensive Student Attendance Policy to meet the following objectives:

- a) Increase school completion for all students;
- b) Raise student achievement and close gaps in student performance;
- c) Identify attendance patterns in order to design attendance improvement efforts;
- d) Know the whereabouts of every student for safety and other reasons;
- e) Verify that individual students are complying with education laws relating to compulsory attendance; and
- f) Determine the District's average daily attendance for state aid purposes.

Description of Strategies to Meet Objectives

The District will:

- a) Create and maintain a positive school building culture by fostering a positive physical and psychological environment where the presence of strong adult role models encourages respectful and nurturing interactions between adults and students. This positive school culture is aimed at encouraging a high level of student bonding to the school, which in turn should lead to increased attendance.
- b) Develop a Comprehensive Student Attendance Policy based upon the recommendations of a multifaceted District Policy Development Team that includes representation from the Board, administrators, teachers, students, parents, and the community. The District will hold at least one public hearing prior to the adoption of this collaboratively developed Comprehensive Student Attendance Policy.
- c) Maintain accurate recordkeeping via a Register of Attendance to record attendance, absence, tardiness, or early departure of each student.
- d) Utilize data analysis systems for tracking individual student attendance and individual and group trends in student attendance problems.
- e) Develop early intervention strategies to improve school attendance for all students.

7110 2 of 8

Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE

1st Reading 10/19/22

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE (Cont'd.)

Determination of Excused and Unexcused Absences, Tardiness, and Early Departures

Based upon the District's education and community needs, values, and priorities, the District has determined that absences, tardiness, and early departures will be considered excused or unexcused according to the following standards.

- a) **Excused:** An absence, tardiness, or early departure may be excused if due to personal illness, illness, or death in the family, impassable roads due to inclement weather, religious observance, quarantine, required court appearances, attendance at health clinics, approved college visits, approved cooperative work programs, military obligations, or other reasons as may be approved by the Board.
- b) **Unexcused:** An absence, tardiness, or early departure is considered unexcused if the reason for the lack of attendance does not fall into the above categories (e.g., family vacation, hunting, babysitting, haircut, obtaining learner's permit, road test, oversleeping).

A written or electronic excuse, signed by a parent or person in parental relation should be presented by the student when returning to school following each absence.

Student Attendance Recordkeeping/Data Collection

The record of each student's presence, absence, tardiness, and early departure will be kept in a register of attendance in a manner consistent with Commissioner's regulations. An absence, tardiness, or early departure will be entered as "excused" or "unexcused" along with the District code for the reason.

Attendance will be taken and recorded in accordance with the following:

a) For students in non-departmentalized kindergarten through grade 6 5 (i.e., self-contained classrooms and supervised group movement to other scheduled school activities such as physical education in the gym, assembly, etc.), the student's presence or absence will be recorded after the taking of attendance once per school day, provided that students are not dismissed from school grounds during a lunch period. Where students are dismissed for lunch, their presence or absence will also be recorded after the taking of attendance a second time upon the student's return from lunch. For purposes of APPR and Teacher-Student Data Linkages (TSDL), classroom attendance for all students in grades K through 12 must be recorded on a subject by subject basis for Teacher of Record Determinations.

Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE

1st Reading 10/19/22

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE (Cont'd.)

- b) For students in grades 6 through 12 or in departmentalized schools at any grade level (i.e., students pass individually to different classes throughout the day), each student's presence or absence will be recorded after the taking of attendance in each period of scheduled instruction.
- c) Any absence for a school day or portion thereof will be recorded as excused or unexcused in accordance with the standards articulated in this policy.
- d) In the event that a student at any instructional level from grades K through 12 arrives late for, or departs early from, scheduled instruction, the tardiness or early departure will be recorded as excused or unexcused in accordance with the standards articulated in this policy.

A record will be kept of each scheduled day of instruction during which the school is closed for all or part of the day because of extraordinary circumstances including adverse weather conditions, impairment of heating facilities, insufficiency of water supply, shortage of fuel, destruction of or damage to a school building, or other cause as may be found satisfactory to the Commissioner of Education.

Attendance records will also indicate the date when a student withdraws from enrollment or is dropped from enrollment in accordance with Education Law Section 3202(1-a).

At the conclusion of each class period or school day, all attendance information will be compiled and provided to the designated school personnel who are responsible for attendance. The nature of the absence, tardiness, or early departure will be coded on a student's record in accordance with the established District or building procedures.

Student Attendance and Course Credit

The District believes that classroom participation is related to and affects a student's performance and grasp of the subject matter and, as such, is properly reflected in a student's final grade. For purposes of this policy, classroom participation means that a student is in class and prepared to work.

Consequently, for each marking period a certain percentage of a student's final grade will be based on classroom participation as well as the student's performance on homework, tests, papers, projects, etc. as determined by the building administrator and/or classroom teacher.

Students are expected to attend all scheduled classes. Consistent with the importance of classroom participation, unexcused student absences, tardiness, and early departures will affect a student's grade, including credit for classroom participation, for the marking period.

POLICY

2020

7110 4 of 8

Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE

1st Reading 10/19/22

COMPREHENSIVE STUDENT ATTENDANCE (Cont'd.) SUBJECT:

At the senior high school level, any student with more than 28 unexcused absences in a full year course may be denied credit for the course. It is the Byron-Bergen School district's policy that students with properly excused absences, tardiness and early departures for which the student has performed any assigned make-up work, assignments and/or tests will not be counted as an absence for the purpose of determining the student's eligibility for course credit. After the 14th and the 25th missed class that is determined to be unexcused, a review of the student's attendance record will be conducted by the building principal. At 28 absences, if the absences have been determined to be unexcused, the student will be withdrawn from the course for absence reasons. The student may monitor the class, but receive no credit. The student may be removed from the class at the request of the parent. However, if at the 28th absence, a student is earning a passing grade, the student will remain in the class and credit will not be denied. The building principal, the classroom teacher and the student will put together a plan to monitor the attendance and the course work to assure that the student can remain in the class.

It is the classroom teacher's responsibility to monitor and record classroom attendance. Teachers must record the time a student enters or leaves a class if they do not attend for the entire class period. If a student accumulates three instances of unexcused tardiness to or dismissal from a class in excess of 15 minutes, these will translate to a full class absence. Tardiness to or early dismissal from a class for more than half of the class period will count as a full class absence.

For summer school and courses meeting 1/2 year or 1/4 year, the same policy will apply and a calculation of the absences will be prorated accordingly.

Transfer students and students re-enrolling after having dropped out will be expected to attend a prorated minimum number of the scheduled class meetings during their time of enrollment.

Students will be considered in attendance if the student is:

- Physically present in the classroom or working under the direction of the classroom teacher a) during the class scheduled meeting time; or
- b) Working under an approved independent study program; or
- c) Receiving approved alternative instruction.

Students who are absent from class due to their participation in a school-sponsored activity must arrange with their teachers to make up any work missed in a timely manner as determined by the student's teacher. Attendance at school-sponsored events where instruction is substantially equivalent to the instruction which was missed will be counted as the equivalent of regular attendance in class.

Upon returning to school following a properly excused absence, tardiness, or early departure, it will be the responsibility of the student to consult with his or her teacher(s) regarding arrangements to make up missed work, assignments, and/or tests in accordance with the time schedule specified by the teacher.

Elementary and Jr./Sr. High School Attendance Process

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE

1st Reading 10/19/22

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE (Cont'd.)

Understanding the need for parent communication, there will be official notification of a student's attendance status in each individual class at the grading report intervals. Additionally written notification will be sent home in each class when a student's absence status has reached more than 10% in a grading report interval.

Notice of Minimum Attendance Standard/Intervention Strategies Prior to the Denial of Course Credit

In order to ensure that parents or persons in parental relation and students are informed of the District's policy regarding minimum attendance and course credit, and the implementation of specific intervention strategies to be employed prior to the denial of course credit to the student for insufficient attendance, the following guidelines will be followed:

- a) Copies of the District's Comprehensive Student Attendance Policy will be available to parents or persons in parental relation and provided to students at the beginning of each school year or at the time of enrollment in the District.
- b) School newsletters and publications will include periodic reminders of the components of the District's Comprehensive Student Attendance Policy. Copies of the Attendance Policy will also be included in parent or student handbooks or posted on the District website.
- c) When a student's absence has reached more than 10% in a grade reporting interval, the building principal or his/her designee will notify, by telephone, the parent or person in parental relation of the student's absence, tardiness, or early departure and explain the relationship of the student's attendance to his or her ability to receive course credit.
- d) The building principal will review the District's Attendance Policy with students who have excessive and/or unexcused absences, tardiness, or early departures. Further, appropriate student support services within the District, as well as the possible collaboration or referral to community support services and agencies, will be implemented prior to the denial of course credit for insufficient attendance by the student.

Notice of Students who are Absent, Tardy, or Depart Early Without Proper Excuse

A designated staff member will notify by telephone the parent or person in parental relation to a student who is absent, tardy or departs early without proper excuse. The staff member will explain the District's Comprehensive Student Attendance Policy, the District's or building level intervention procedures, and, if appropriate, the relationship between student attendance and course credit. If the parent or person in parental relation cannot be reached by telephone, the staff member will provide the notification by mail. Further, the District's Attendance Policy will be mailed to the parent or person in parental relation to promote awareness and help ensure compliance with the policy.

7110 6 of 8

Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE

1st Reading 10/19/22

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE (Cont'd.)

If deemed necessary by appropriate school officials, or if requested by the parent or person in parental relation, a school conference will be scheduled between the parent or person in parental relation and appropriate staff members in order to address the student's attendance. The student may also be requested to attend this conference in order to address appropriate intervention strategies that best meet the needs of the student.

Chronic Absenteeism

Chronic absenteeism is defined as missing at least 10% of enrolled school days in a year for any reason, excused or unexcused. Chronic absenteeism differs from truancy because it emphasizes missed instructional time rather than unexcused absences. Missed instructional time can increase a student's risk for disengagement, low achievement, and dropping out, among other things.

Students who miss at least 5% of enrolled school days in a year are at risk of becoming chronically absent. In light of this, the District will implement intervention strategies for students who miss 5% or more of the enrolled school days in a year.

Disciplinary Consequences

Unexcused absences, tardiness, and early departures will result in disciplinary sanctions as described in the District's Code of Conduct. Negative Consequences will be imposed, however, where the absence, tardiness, or early departure is related to homelessness. Consequences may include, but are not limited to, in-school suspension, detention, and demal of participation in interscholastic and extracurricular activities. Parents or persons in parental relation will be notified by designated District personnel at periodic intervals to discuss their child's absences, tardiness, or early departures and the importance of class attendance and appropriate interventions. Individual buildings and grade levels will address procedures to implement the notification process to the parent or person in parental relation.

Intervention Strategy Process

In order to effectively intervene when an identified pattern of excused absences, unexcused absences, tardiness, or early departures occur, designated District personnel will pursue the following:

a) Identify specific element(s) of the pattern (e.g., grade level, building, time frame, type of excused absences, unexcused absences, tardiness, or early departures);

Students

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE

1st Reading 10/19/22

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE (Cont'd.)

- b) Contact the District staff most closely associated with the element. In specific cases where the pattern involves an individual student, the student and parent or person in parental relation will be contacted:
- Discuss strategies to directly intervene with specific element; c)
- d) Recommend intervention to Superintendent or designee if it relates to change in District policy or procedure;
- e) Implement changes, as approved by appropriate administration;
- f) Utilize appropriate District and/or community resources to address and help remediate student unexcused absences, tardiness or early departures;
- g) Monitor and report short and long term effects of intervention.

Appeal Process

A parent or person in parental relation may request a building level review of his or her child's attendance record.

Building Review of Attendance Records

The building principal will work in conjunction with the building attendance clerk and other designated staff in reviewing attendance records at the end of each term. This review is conducted to identify individual and group attendance patterns and to initiate appropriate action to address the problem of unexcused absences, tardiness, and early departures.

Community Awareness

The Board will promote necessary community awareness of the District's Comprehensive Student Attendance Policy by:

- Providing a plain language summary of the policy to parents or persons in parental relation to a) students at the beginning of each school year and promoting the understanding of this policy to students and their parents or persons in parental relation;
- Providing each teacher, at the beginning of the school year or upon employment, with a copy b) of the policy; and

7110 8 of 8

Students

POLICY

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE

1st Reading 10/19/22

SUBJECT: COMPREHENSIVE STUDENT ATTENDANCE (Cont'd.)

c) Providing copies of the policy to any other member of the community upon request.

Education Law §§ 3024, 3025, 3202, 3205, 3206, 3210, 3211 and 3213 8 NYCRR §§ 104.1, 109.2 and 175.6

| Adopted: | 6/6/19 |
|----------|---------|
| Revised: | 5/12/20 |
| Revised: | |

SUBJECT: SUICIDE

1st READING 10/19/22

The District is committed to protecting the health and well-being of all students by creating and maintaining policies, procedures, and plans for the prevention, intervention, and post-intervention of suicide.

The Board instructs the Superintendent to establish a District crisis intervention team. Members of the team should include, but are not limited to, a school administrator, school psychologist, school counselor, school social worker, teacher, school nurse and/or District medical director, school safety professional, and any other District staff member who can be of assistance during a crisis. The crisis intervention team will develop a suicide response plan which will be integrated into the existing Districtwide school safety plan. The suicide response plan will include education and awareness of risk factors for youth suicide, procedures for intervening if a student exhibits risk factors, including referral services, and a post-intervention plan to help the school and community cope with the aftermath of suicide should it occur.

The administration will inform staff of District policies, procedures, and plans for suicide prevention, intervention, and post-intervention. The District will actively respond to any situation where a student verbally or behaviorally indicates intent to attempt suicide or engage in self-harm. When District staff become aware of a student exhibiting potential suicidal behavior, they should immediately escort the student to a member of the District's crisis intervention team and report the behavior to an administrator.

Suicide prevention will also be incorporated into the curriculum, as developmentally appropriate, to educate students and done in a manner so as not to sensationalize the topic, but to provide students with information and resources on this important mental health issue. In addition, the District will foster interagency cooperation that will enable staff to identify and access appropriate community resources to aid students in times of crisis.

The District will inform students, staff, and parents or guardians of the 988 hotline which connects callers to the National Suicide Prevention Lifeline. Individuals can call or text 988 to be connected to the hotline. The 988 hotline is intended for anyone who is: suicidal; experiencing a mental health or substance use-related crisis; or experiencing any kind of emotional distress.

Professional Development/Learning and Training

Staff training and professional development/learning on suicide and crisis intervention should be offered annually. The training should include: information on how to identify warning signs for suicide, and the protocols to follow when referring a student thought to be at risk for suicide; a description of the roles and responsibilities of the crisis intervention team; and the flow of communication and the tasks each role of the crisis intervention team undertakes.

POLICY

Students

SUBJECT: SUICIDE

1st READING 10/19/22

SUBJECT: SUICIDE (Cont'd.)

NOTE: Refer also to Policies #3420 -- Non-Discrimination and Anti-Harassment in the District #5681 -- School Safety Plans

#5681 -- School Safety Plans #7550 -- Dignity for All Students #7553 -- Hazing of Students

| Adopted: | 6/6/19 | |
|----------|--------|--|
| Revised: | | |