

**BYRON-BERGEN CENTRAL SCHOOL**  
**Board of Education Meeting**  
**Thursday, October 19, 2023**  
**6:00 p.m. – Elementary Cafetorium**  
**GOVERNANCE TEAM NORMS**

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

**Our MISSION at Byron-Bergen is to...**

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

**Tour of Elementary School and Pool – 5:00 p.m.**

| <b><u>Page</u></b> |   |
|--------------------|---|
|                    | 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. Director of Technology and Assessment Comments   |
|                    | 8. Business Administrator Comments  |
|                    | 9. Superintendent’s Comments and Agenda Review  |
|                    | 10. Consent Agenda (unless Board member requests removal of any item)   |
| 1-5                | a. Approval of Previous Minutes<br>September 21, 2023   |
| 6-37               | b. Financial Matters<br>General Fund Bills  |
| 38-42              | School Lunch Fund Bills   |
| 43-44              | Federal Fund Bills  |
| 45-48              | Capital Fund Bills  |
| 49- 56             | Trust & Agency Fund Bills   |
|                    | c. Personnel Matters<br>Resignations/Retirement/Termination:<br>Resignation – Teacher Aide – Dawn Reed (Eff. 10/11/23)<br>Approvals:<br>Teacher Aide – Ashley Yerdon (Eff. 9/25/23) |
| 57                 | 2023-2024 Additional Mentor   |
| 58                 | 2023-2024 Additional Jr./Sr. High Extracurricular Advisor   |
| 59                 | 2023-2024 Winter Sport Coaches/Advisors and Volunteers  |
| 60                 | Substitute Bus Driver – Kathleen Booth  |
| 61                 | Substitute Bus Driver – Charlene Ruzewski   |
| 62                 | Substitute Food Service Worker – Amanda Crane   |
| 63                 | Cleaner – Caliann Elliott (Eff. 10/20/23)   |
| 64                 | Substitute Teacher (UPK-12) – Lauren Berger   |
| 65                 | d. Miscellaneous Matters<br>None  |
|                    | e. CSE Review   |

11. Board Reports/Comments  
**REPORTS: State of Special Ed.  
Elementary and Jr./Sr. High Goals – Principals  
TIG Presentation**

12. Old Business

- + 12.1 Policy Committee Update – Set Date
- 12.2 Facilities Committee Update
- 12.3 Budget Committee Update
- 12.4 Audit Committee Update
- 12.5 SOAR Update
- + 12.6 Positive Recognition

+ Designates Board will address issue at this meeting.

13. New Business

- |         |   |
|---------|---|
| 66-74   | 13.1 Approval of Day Automation Contract  |
| 75-133  | 13.2 Approval of 2022-2023 Byron-Bergen Central School Audited Financial Statements |
| 134-135 | 13.3 Approval of 2022-2023 Corrective Action Plan                                   |

14. Public Comment

15. Information/Announcements/Reports

Parental Leave of Absence – Clare Underwood (Eff. 1/3/24)  
Parental Leave of Absence – Courtney Bapst (Eff. 2/26/24)

16. Requests Requiring Board Consideration  
Change date of 5/30/24 BOE Meeting

17. Review of Next Meeting's Agenda

**DATES TO REMEMBER:**

11/10/23 – Veterans' Day (Observed) – No School  
11/16/23 – Board of Education Meeting at 6:00 p.m. – Professional Development Room  
11/17/23 – Parent Teacher Conference – ½ Day of School (K-12)  
11/20-21/23 – Parent Teacher Conferences – ½ Day of School (K-5) only  
11/22-24/23 – Thanksgiving Recess – No School

**BYRON-BERGEN CENTRAL SCHOOL  
BOARD OF EDUCATION MEETING  
Thursday, September 21, 2023  
6:00 p.m. – Professional Development Room**

**New Employee Reception**

- Call to Order:** The meeting was called to order at 5:34 p.m. by President D. List.
- Members Present:** D. List, H. Ball, K. Carlson, J. Cook, L. Forsyth, C. Matthews, L. Smith
- Members Absent:** None
- Also Present:** P. McGee, L. Prinz, C. Stehm, K. Loftus, R. Stevens, B. Brown, K. Grattan, K. Kaercher, J. Back, and 7 member of the audience.
- Executive Session:** It was moved by H. Ball and seconded by L. Smith to enter executive session at 5:34 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 K. Carlson and seconded by H. Ball to return to public session at 5:45 p.m.  
The motion passed 7 Yes, 0 No
- President's Report:** D. List welcomed the new employees. She was told that Opening Day went well and K. Carlson did a great job on the opening day speech.
- Academic Focus:** None
- Student Council Report:** None
- Principals' Comments:** K. Loftus reported:
- The start of the school year has been very successful. It has been a smooth transition for students.
  - Both K. Loftus and K. Kaercher went into classrooms to go over the Code of Conduct and talk about the Core Values.
  - The Pikmykid app is now being used for dismissal for the morning UPK class and is going very well.
  - Thirsty Thursday, optional PD sessions, have started and will be held on Thursday mornings.

- Up for approval under New Business is the Prekindergarten Program Plan for 2023-2024. This is an annual requirement by the State but now has to be approved by the Board.

C. Stehm/K. Grattan reported:

- Core Value meetings and Code of Conduct meetings were held and tailored to each grade level.
- The first few weeks of school have been going well and students are settling into their routine.
- Open House was well attended and went great.
- This week is Sprit Week and participation has been great.
- The Homecoming dance is on Saturday.
- The Pep Rally is tomorrow and will be held outside.

Director of  
Instructional  
Services  
Comments:

B. Brown stated the Superintendent's Conference Day on August 30<sup>th</sup> went very well. The Strategic Plan was reviewed. Opening Day went great. There is another Superintendent's Conference Day on October 6<sup>th</sup> and there will be building time for faculty. On August 31<sup>st</sup> substitute teachers and aides came in for an annual training. She has been visiting the out of district students at their schools.

Director of  
Technology &  
Assessment  
Comments:

J. Back stated it has been a busy start to the year but going well. Locker setup and Chromebook distribution went well. All 25 ViewSonic boards have been installed thanks to R. Caldwell and his crew. There is a technology meeting next week.

Business  
Administrator  
Comments:

L. Prinz stated that the external auditors presented the draft of the financial statements and gave the district a clean opinion. The Management Letter from the external auditors had two findings; a Corrective Action Plan has been completed and will need to be submitted to the State after being approved by the Board. Under New Business are the electric bid results. The external auditors came out yesterday to meet with the extracurricular activity advisors to review required procedures which are documented in the new handbook that was created. The two 66 passenger buses approved by the voters in May of 2022, were received yesterday.

Superintendent's  
Comments:

P. McGee said next week is the GLOW WITH YOUR HANDS field trip. There are about 60 Byron-Bergen students attending. The Jr./Sr. High Principal timeline will be shared within the next two weeks with the job posting going out on October 2<sup>nd</sup>. The soccer field is unfortunately still not ready to be played on, but work on the pool should start up within the next month or so. The District Office is temporarily housed in the WNY P-Tech area due to construction on the roof. He met with employee groups to talk about the Strategic Plan. He welcomed the PIG students. There are four new additions to New Business: 13.3 Approval



of Elementary Special Education Teacher – Heather Close (Eff. 10/2/23),  
 13.4 Approval of Bus Driver – Rodney Bickham (Eff. 9/18/23),  
 13.5 Approval of Additional 2023-2024 Fall Volunteer Recommendation,  
 and 13.6 Approval of Termination of Employee (Eff. 9/18/23).

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

Approval of Minutes

August 24, 2023

Financial Matters

General Fund Bills: Warrant A-11, Ck. # 24036-24039, \$4,239.97  
                                     Warrant A-12, Ck. # 24040-24077, \$42,136.95  
                                     Warrant A-14, Wire # 99177, \$7,687.50

School Lunch Fund Bills: Warrant C-2, Ck. # 201099-201102, \$2,170.50

Capital Fund Bills: Warrant H-3, Ck. # 2703, \$25,597.18

Trust & Agency Fund Bills: Warrant TA-4, Wire # 1647-1650,  
                                     Ck. # 301309-301311, \$105,479.59

Monthly Treasurer's Report – July and August 2023

Donation – Power & Construction Group, Inc. \$1,000.00

Personnel Matters

Resignations/Retirement/Termination:

Resignation – Teacher Aide – Gina Perkins (Eff. 8/31/23)

Approvals:

Substitute Food Service Worker – Mayann Badame

School Monitor – Jennifer Butcher (Eff. 8/30/23)

Summer Hours Faculty – UPK/Kindergarten Orientation

|                   |                |
|-------------------|----------------|
| Beth Overhoff     | Ayn Gardner    |
| Charity Kinkelaar | Shana Feissner |
| Diana Meier       |                |

Summer Hours Teacher Aides – UPK/Kindergarten and Copy Room

|               |               |
|---------------|---------------|
| Michelle Wood | Robyn Gunther |
| Karie Langer  |               |

Summer Hours Faculty – 6<sup>th</sup> Grade Orientation

|                  |                  |
|------------------|------------------|
| Ashley Hill      | Kristie Holler   |
| Alyson Tardy     | Kenneth Rogoyski |
| Heather Painting | Kerri Smith      |
| Brooke Partridge |                  |

Summer Hours Teacher Aide – Locker/Chromebook Assistance

Paula Hohn

Permanent Appointment – Building Maintenance Mechanic –

Kevin Bruton (Eff. 10/3/23)

Permanent Appointment – Food Service Worker –

Annie Sheard (Eff. 10/3/23)

Substitute Teacher (UPK-12) – Karen Herron

School Monitor – BobbiSue Butler (Eff. 9/18/23)

Miscellaneous Matters

Field Trip – Cross-Country – Marathon, NY – 10/13-14/23

CSE/CPSE Review

CSE cases as presented

CPSE cases as presented

The motion passed 7 Yes, 0 No

Policy Committee  
Update:

Set Date

Facilities  
Committee  
Update:

None

Budget Committee  
Update:

None

Audit Committee  
Update:Met September 21<sup>st</sup> at 5:00 p.m.

SOAR Update:

None

Positive  
Recognition:

None

Approval –  
2023-2024  
Prekindergarten  
Program Plan

Upon the recommendation of the Superintendent, it was moved by L. Smith and seconded by J. Cook to approve the 2023-2024 Prekindergarten Program Plan.  
The motion passed 7 Yes, 0 No.

Approval –  
2023-2024  
Electric Bid  
Results

Upon the recommendation of the Superintendent, it was moved by K. Carlson and seconded by H. Ball to approve the 2023-2024 Electric Bid Results, agreeing to purchase electricity through Energy Coop of America from December 1, 2023 through November 30, 2024.  
The motion passed 7 Yes, 0 No.

Approval –  
Elementary  
Special  
Education  
Teacher –  
Heather Close  
(Eff. 10/2/23)

Upon the recommendation of the Superintendent, it was moved by L. Smith and seconded by L. Forsyth to approve the Elementary Special Education Teacher – Heather Close (Eff. 10/2/23).  
Heather Close, who is in the process of attaining her initial certification in Students with Disabilities (B-2) and who holds initial New York State certificate in the Students with Disabilities (1-6), Early Childhood Education (B-2) and Childhood Education (1-6) certification areas in the public schools of New York State, is hereby appointed to the position of Special Education Teacher in the Special Education tenure area for a probationary period of four (4) years to commence on October 2, 2023

and to end at the end of October 2, 2027. The salary during the first year of this appointment will be paid in accordance with the salary schedule as outlined in the collective bargaining agreement between the Byron-Bergen Faculty Association (BBFA) and the Board of Education, and will be based upon Step 8.

The motion passed 7 Yes, 0 No.

Approval –  
Bus Driver –  
Rodney  
Bickham  
(Eff. 9/18/23)

Upon the recommendation of the Superintendent, it was moved by H. Ball and seconded by K. Carlson to approve Bus Driver – Rodney Bickham (Eff. 9/18/23).

The motion passed 7 Yes, 0 No.

Approval –  
2023-2024 Fall  
Volunteer  
Recommendation

Upon the recommendation of the Superintendent, it was moved by K. Carlson and seconded by H. Ball to approve the Additional 2023-2024 Fall Volunteer Recommendation:

Volleyball

Maddison Farnsworth

The motion passed 7 Yes, 0 No.

Approval –  
Termination of  
Employee  
(Eff. 9/18/23)

Upon the recommendation of the Superintendent, it was moved by K. Carlson and seconded by L. Forsyth to approve the Termination of an Employee.

The motion passed 7 Yes, 0 No.

Public Comment: None

Information/Announcements/Reports: None

Requests Requiring Board Consideration: None

Review of Next Meeting's Agenda:

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

Adjournment:

It was moved by J. Cook and seconded by C. Matthews to adjourn the meeting at 7:00 p.m.

The motion passed 7 Yes, 0 No.

# BYRON BERGEN CSD

Check Warrant Report For A - 15: GENERAL FUND BILLS - UTILITIES - 8/25/23, or Dates 8/25/2023 - 8/25/2023



| Check # | Account            | Check Date | Vendor ID | Vendor Name             | Account Description             | Explanation | Payment Address   | Invoice Number | PO Number | Check Description | Check Amount | Liquidated |
|---------|--------------------|------------|-----------|-------------------------|---------------------------------|-------------|---|----------------|-----------|-------------------|--------------|------------|
| 24085   | A 1621.450-00-0000 | 08/25/2023 |           | MAINT - MAT & SUPPLY    | 1694 HOME DEPOT CREDIT SERVICES |             | DEPT 32 - 2129147397 PO BOX 9001030, LOUISVILLE KY 40290-1030 | 61680000205682 | 230144    |                   | 239.69       | 239.69     |
| 24086   | A 5530.400-00-ELEC | 08/25/2023 | 2488      | NATIONAL GRID           | CONTRACTUAL - ELECTRIC          |             | PO BOX 371376, PITTSBURGH PA 15250-7376                       |                |           | Check Total:      | 239.69       |            |
| 24087   | A 5530.400-00-GAS  | 08/25/2023 | 6095      | UGI ENERGY SERVICES LLC | CONTRACTUAL - NATURAL GAS       |             | 835 KNITTING MILLS WAY, WYOMISSING PA 19610                   | 711/23-8/9/23  | 230093    |                   | 238.15       | 238.15     |
|         |                    |            |           |                         |                                 |             |   |                |           | Check Total:      | 238.15       |            |
|         |                    |            |           |                         |                                 |             |   |                |           |                   | 19.22        | 19.22      |

Number of Transactions: 3

Check Total: 19.22  
Warrant Total: 497.06

Vendor Portion: 497.06  
Payroll Portion: 0.00

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 3 in number, in the total amount of \$ 497.06. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/23 Denise Mendenhall claims auditor  
Date Signature Title

## Check Warrant Report For A - 18: GENERAL FUND BILLS - UTILITIES - 9/8/2023 For Dates 9/8/2023 - 9/8/2023

| Check #            | Check Date | Vendor ID | Vendor Name                              | Account Description | Explanation | Payment Address                       | Invoice Number  | PO Number | Check Description | Check Amount | Liquidated |
|--------------------|------------|-----------|--|---------------------|-------------|---------------------------------------|-----------------|-----------|-------------------|--------------|------------|
| 24093              | 09/08/2023 |           | 7423 FIRST WESTERN EQUIPMENT FINANCE     |                     |             | PO BOX 2068 , MINOT ND 58701          |                 |           |                   |              |            |
| A 1621 400-00-CONT |            |           | MAINT - CONTRACT                         |                     |             |                                       | 3350236         | 230297    |                   | 1,758.03     | 1,758.03   |
| A 1621 400-00-CONT |            |           | MAINT - CONTRACT                         |                     |             |                                       | 3351384         | 230297    |                   | 263.70       | 263.70     |
| 24094              | 09/08/2023 |           | 2397 MONROE COUNTY WATER AUTHORITY       |                     |             | PO BOX 5158 , BUFFALO NY 14240        |                 |           |                   | 2,021.73     |            |
| A 1620 400-00-WATE |            |           | CUST - CONTRACT WATER                    |                     |             |                                       | 7/20/23-8/24/23 | 230054    |                   | 1,502.20     | 1,502.20   |
| A 1620 400-00-WATE |            |           | CUST - CONTRACT WATER                    |                     |             |                                       | 7/20/23-8/24/23 | 230054    |                   | 437.60       | 437.60     |
| 24095              | 09/08/2023 |           | 3962 WASTE MANAGEMENT OF NY LLC          |                     |             | 100 RANSIER DR , WEST SENECA NY 14224 |                 |           |                   | 1,939.80     |            |
| A 1620 400-00-WAST |            |           | CUST - CONTRACT WASTE REMOVAL            |                     |             |                                       | 1043823-2225-3  | 230060    |                   | 1,149.12     | 1,149.12   |
| A 1620 400-00-WAST |            |           | CUST - CONTRACT WASTE REMOVAL            |                     |             |                                       | 1043826-2225-6  | 230060    |                   | 1,015.43     | 1,015.43   |
| A 1620 400-00-WAST |            |           | CUST - CONTRACT WASTE REMOVAL            |                     |             |                                       | 1043824-2225-1  | 230060    |                   | 630.72       | 630.72     |
| 24095              | 09/08/2023 |           | 3962 **VOID** WASTE MANAGEMENT OF NY LLC |                     |             | 100 RANSIER DR , WEST SENECA NY 14224 |                 |           | **VOID**          | 2,795.27     |            |
| A 1620 400-00-WAST |            |           | CUST - CONTRACT WASTE REMOVAL            |                     | **VOID**    |                                       | 1043823-2225-3  | 230060    |                   | 1,149.12     | 1,149.12   |
| A 1620 400-00-WAST |            |           | CUST - CONTRACT WASTE REMOVAL            |                     | **VOID**    |                                       | 1043826-2225-6  | 230060    |                   | 1,015.43     | 1,015.43   |
| A 1620 400-00-WAST |            |           | CUST - CONTRACT WASTE REMOVAL            |                     | **VOID**    |                                       | 1043824-2225-1  | 230060    |                   | 630.72       | 630.72     |
| 24096              | 09/08/2023 |           | 3962 WASTE MANAGEMENT OF NY LLC          |                     |             | 100 RANSIER DR , WEST SENECA NY 14224 |                 |           |                   | 2,795.27     |            |
| A 1620 400-00-WAST |            |           | CUST - CONTRACT WASTE REMOVAL            |                     |             |                                       | 1043823-2225-3  | 230060    |                   | 678.78       | 678.78     |
| A 1620 400-00-WAST |            |           | CUST - CONTRACT WASTE REMOVAL            |                     |             |                                       | 1043826-2225-6  | 230060    |                   | 643.53       | 643.53     |
| A 1620 400-00-WAST |            |           | CUST - CONTRACT WASTE REMOVAL            |                     |             |                                       | 1043824-2225-1  | 230060    |                   | 354.78       | 354.78     |
| 24096              | 09/08/2023 |           | 3962 WASTE MANAGEMENT OF NY LLC          |                     |             | 100 RANSIER DR , WEST SENECA NY 14224 |                 |           |                   | 1,677.09     |            |



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

Number of Transactions: 5

Warrant Total: 5,638.62  
Vendor Portion: 5,638.62  
Payroll Portion: 0.00

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 5 in number, in the total amount of \$ 5,638.62. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/23  
Laura Mankin  
Signature  
claims auditor  
Title



## BYRON BENNEN CSD

Check Warrain Report For A - 20: GENERAL FUND BILLS - 9/15/2023 For Dates 9/15/2023 - 9/15/2023



| Check # | Account            | Check Date | Vendor ID | Vendor Name                                   | Account Description | Explanation                              | Payment Address | Invoice Number | Check Description      | PO Number | Check Amount | Liquidated |
|---------|--------------------|------------|-----------|---|---------------------|--|-----------------|----------------|------------------------|-----------|--------------|------------|
| 24097   |                    | 09/15/2023 |           | 4898 **CONTINUED** A-VERDI STORAGE CONTAINERS |                     | 14150 ROUTE 31 , SAVANNAH NY 13146       |                 |                | Voided During Printing |           |              |            |
| 24098   |                    | 09/15/2023 |           | 4898 A-VERDI STORAGE CONTAINERS               |                     | 14150 ROUTE 31 , SAVANNAH NY 13146       |                 |                | Check Total:           |           | 0.00         |            |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1633844        |                        | 230138    | 144.00       | 144.00     |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1635421        |                        | 230138    | 218.00       | 218.00     |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1635422        |                        | 230138    | 218.00       | 218.00     |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1635423        |                        | 230138    | 144.00       | 144.00     |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1631270        |                        | 230138    | 109.00       | 109.00     |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1631271        |                        | 230138    | 317.00       | 317.00     |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1630245        |                        | 230138    | 99.00        | 99.00      |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1630246        |                        | 230138    | 99.00        | 99.00      |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1629106        |                        | 230138    | 109.00       | 109.00     |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1629107        |                        | 230138    | 99.00        | 99.00      |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1629577        |                        | 230138    | 109.00       | 109.00     |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1633322        |                        | 230138    | 396.00       | 396.00     |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1632175        |                        | 230138    | 99.00        | 99.00      |
|         | A 1621.400-00-CONT |            |           | MAINT - CONTRACT                              |                     |  |                 | 1632176        |                        | 230138    | 109.00       | 109.00     |
|         |                    |            |           |   |                     |  |                 |                | Check Total:           |           | 2,269.00     |            |
| 24099   |                    | 09/15/2023 |           | 259 BARNES & NOBLE INC                        |                     | PO BOX 951610 , DALLAS TX 75395-1610     |                 |                |                        |           |              |            |
|         | A 2110.450-01-1002 |            |           | MAT & SUPPLY - 2ND GRADE                      |                     |  |                 | 4456080        |                        | 230223    | 29.58        | 29.58      |
|         | A 600              |            |           | ACCOUNTS PAYABLE                              |                     |  |                 | 4436976        |                        |           | 580.50       |            |
|         |                    |            |           |   |                     |  |                 |                | Check Total:           |           | 610.08       |            |
| 24100   |                    | 09/15/2023 |           | 7021 BARNES AND NOBLE BOOKSELLER INC          |                     | PO BOX 951610 , DALLAS TX 75395-1610     |                 |                |                        |           |              |            |
|         | A 2825.450-01-0000 |            |           | SOC WKR MAT & SUPPLY ELEM                     |                     |  |                 | 4454502        |                        | 230158    | 23.99        | 23.99      |
|         | A 2825.450-01-0000 |            |           | SOC WKR MAT & SUPPLY ELEM                     |                     |  |                 | 4454503        |                        | 230160    | 11.99        | 11.99      |
|         | A 2110.450-01-1002 |            |           | MAT & SUPPLY - 2ND GRADE                      |                     |  |                 | 44560059       |                        | 230253    | 238.83       | 238.83     |
| 24101   |                    | 09/15/2023 |           | 6624 BENEFIT RESOURCE INC                     |                     | PO BOX 360995 , PITTSBURGH PA 15251-6995 |                 |                |                        |           |              |            |
|         | A 9060.800-00-0000 |            |           | EMPLOYEE BENE - MEDICAL INSURANCE             |                     |  |                 | 974059         |                        | 230005    | 75.00        | 75.00      |
|         |                    |            |           |   |                     |  |                 |                | Check Total:           |           | 274.81       |            |

## BYRON BENTLEY CSD

Check Warrant Report For A - 20: GENERAL FUND BILLS - 9/15/2023 For Dates 9/15/2023 - 9/15/2023



| Check #<br>Account | Check Date | Vendor ID | Vendor Name                               | Account Description           | Explanation | Payment Address                             | Invoice Number              | Check Description | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|---|-------------------------------|-------------|---|-----------------------------|-------------------|-----------|--------------|------------|
| 24102              | 09/15/2023 | 328       | BENTLEY BROTHERS                          | 328 BENTLEY BROTHERS          |             | 13936 ROUTE 31, ALBION NY 14411             |                             |                   |           | 75.00        |            |
| A 1622.450-00-0000 |            |           | GROUNDS - MAT & SUPPLY                    |                               |             |   | 24684B                      |                   | 230310    | 1,196.08     | 1,196.08   |
| 24103              | 09/15/2023 | 8732      | GEOFF CARVEY                              | 8732 GEOFF CARVEY             |             | 13100 KEYSOR RD, MARTVILLE NY 13111         |                             |                   |           | 1,196.08     |            |
| A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT                       |                               |             |   |                             |                   |           | 100.70       |            |
| 24104              | 09/15/2023 | 7642      | CASEYS WOOD PRODUCTS INC                  | 7642 CASEYS WOOD PRODUCTS INC |             | PO BOX 365, WOOLWICH ME 04579               |                             |                   |           | 100.70       |            |
| A 2280.450-03-0000 |            |           | OCC ED MAT & SUPPLY HS                    |                               |             |   | 0240425-IN                  |                   | 230366    | 151.63       | 135.71     |
| 24105              | 09/15/2023 | 7715      | COMMITTEE FOR CHILDREN                    | 7715 COMMITTEE FOR CHILDREN   |             | 2815 SECOND AVE SUITE 400, SEATTLE WA 98121 |                             |                   |           | 151.63       |            |
| A 600              |            |           | ACCOUNTS PAYABLE                          |                               |             |   | 5043546                     |                   |           | 7,306.15     |            |
| 24106              | 09/15/2023 | 771       | CONNOR TIRE SERVICE                       | 771 CONNOR TIRE SERVICE       |             | 13759 WATERPORT-CARLIN RD, ALBION NY 14411  |                             |                   |           | 7,306.15     |            |
| A 5510.450-00-TIRE |            |           | MAT & SUPPLY - TIRES                      |                               |             |   | 4809                        |                   | 230091    | 190.00       | 190.00     |
| A 5510.450-00-TIRE |            |           | MAT & SUPPLY - TIRES                      |                               |             |   | 4819                        |                   | 230091    | 260.00       | 260.00     |
| A 5510.450-00-TIRE |            |           | MAT & SUPPLY - TIRES                      |                               |             |   | 4814                        |                   | 230091    | 295.00       | 295.00     |
| 24107              | 09/15/2023 | 838       | CREEKSIDE INC                             | 838 CREEKSIDE INC             |             | PO BOX 288, EAST PEMBROKE NY 14056          |                             |                   |           | 745.00       |            |
| A 2855.450-03-0000 |            |           | ATHLETIC - MAT & SUPPLY                   |                               |             |   | X80375                      |                   | 230385    | 350.00       | 350.00     |
| 24108              | 09/15/2023 | 952       | DEMCO INC                                 | 952 DEMCO INC                 |             | PO BOX 8048, MADISON WI 53708-8048          |                             |                   |           | 350.00       |            |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH |                               |             |   | 7345143                     |                   | 230274    | 359.98       | 359.98     |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL AIS VIDEO COACH   |                               |             |   | 7345032                     |                   | 230272    | 37.94        | 37.94      |
| A 2610.450-01-0000 |            |           | LIBRARY/MAT & SUPPLIES - ELEM             |                               |             |   | 7345128                     |                   | 230192    | 367.74       | 367.74     |
| A 2610.450-03-0000 |            |           | LIBRARY MAT & SUPPLY - HS                 |                               |             |   | 7348813                     |                   | 230189    | 589.37       | 544.72     |
| 24109              | 09/15/2023 | 4144      | JOHN DOBLES                               | 4144 JOHN DOBLES              |             | 50 MAIDA DRIVE, SPENCERPORT NY 14559        |                             |                   |           | 1,355.03     |            |
| A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT                       |                               |             |   | 9/5/23 GIRLS VARSITY AND JV |                   |           | 204.40       |            |



## BYRON BERNEN CSD

Check Warrant Report For A - 20: GENERAL FUND BILLS - 9/15/2023 For Dates 9/15/2023 - 9/15/2023



| Check #<br>Account | Check Date                             | Vendor ID | Vendor Name  | Account Description | Explanation | Payment Address  | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|--------------------|--|-----------|--|---------------------|-------------|--|----------------|-------------------|-----------|--------------|------------|
| 24110              | 09/15/2023                             | 5619      | ECO GREEN PARK   |                     |             | 1779 MT READ BLVD ROCHESTER NY 14615                                       |                |                   |           | 204.40       |            |
| A 1621 400-00-CONT | MAINT CONTRACT                         |           |  |                     |             |  | 27136          |                   | 230044    | 244.73       | 244.73     |
| Check Total:       |  |           |  |                     |             |  |                |                   |           | 244.73       |            |
| 24111              | 09/15/2023                             | 8922      | ELLIS MATTHIAS SR.   |                     |             | 11 Redtail Run, Rochester NY 14612   |                |                   |           | 244.73       |            |
| A 5510 400-00-FING | CONTRACT INSPECT DMV FEES FINGERPRINT  |           |  |                     |             | FINGERPRINT REIMBURSEMENT  |                |                   |           | 106.75       |            |
| Check Total:       |  |           |  |                     |             |  |                |                   |           | 106.75       |            |
| 24112              | 09/15/2023                             | 7636      | EMERSON OIL CO. INC  |                     |             | 545 LYELL AVE ROCHESTER NY 14606   |                |                   |           | 190.33       |            |
| A 5510 450-00-OIL  | MAT & SUPPLY OIL FLUIDS LUBRICANTS ETC |           |  |                     |             |  | 913112         |                   | 230368    | 190.33       | 190.33     |
| Check Total:       |  |           |  |                     |             |  |                |                   |           | 190.33       |            |
| 24113              | 09/15/2023                             | 1067      | ERIC ARMIN INC   |                     |             | PO BOX 416366, BOSTON MA 02241-6366  |                |                   |           | 385.90       |            |
| A 2110 480-03-SCIE | TEXTBOOKS SCIENCE                      |           |  |                     |             |  | INV1281280     |                   | 230276    | 385.90       | 385.90     |
| Check Total:       |  |           |  |                     |             |  |                |                   |           | 385.90       |            |
| 24114              | 09/15/2023                             | 6886      | EZ PASS  |                     |             | TOLLS BY MAIL PAYMENT PROCESSING CENTER PO BOX 15183, ALBANY NY 12212-5183 |                |                   |           | 13.11        |            |
| A 5510 400-00-TOLL | CONTRACT TOLLS                         |           |  |                     |             |  | 17970706837    |                   | 230076    | 13.11        | 13.11      |
| Check Total:       |  |           |  |                     |             |  |                |                   |           | 13.11        |            |
| 24115              | 09/15/2023                             | 1268      | FLINN SCIENTIFIC   |                     |             | PO BOX 71721, CHICAGO IL 60694-1721  |                |                   |           | 1,182.50     |            |
| A 2110 450-03-SCIE | MAT & SUPPLY SCIENCE                   |           |  |                     |             |  | 2903530        |                   | 230338    | 1,182.50     | 1,182.50   |
| A 2110 450-03-SCIE | MAT & SUPPLY SCIENCE                   |           |  |                     |             |  | 2899846        |                   | 230322    | 235.80       | 235.80     |
| Check Total:       |  |           |  |                     |             |  |                |                   |           | 1,418.30     |            |
| 24116              | 09/15/2023                             | 4578      | FUN AND FUNCTION   |                     |             | PO BOX 11, MERION STATION PA 19066   |                |                   |           | 100.55       |            |
| A 2250 450-01-0000 | SPEC ED - MAT & SUPPLY ELEM            |           |  |                     |             |  | 684448         |                   | 230244    | 100.55       | 99.58      |
| Check Total:       |  |           |  |                     |             |  |                |                   |           | 100.55       |            |
| 24117              | 09/15/2023                             | 6647      | FUTURE FARMERS OF AMERICA  |                     |             | THE NATIONAL FFA ORGANIZATION P.O. BOX 631363, CINCINNATI OH 45263 1363    |                |                   |           | 334.55       |            |
| A 600              | ACCOUNTS PAYABLE                       |           |  |                     |             |  | MDS304287      |                   |           | 334.55       |            |
| Check Total:       |  |           |  |                     |             |  |                |                   |           | 334.55       |            |
| 24118              | 09/15/2023                             | 1351      | GENESEE AREA HEALTHCARE PLAN ATTN: KIM REIDMILLER 80 MUNSON STREET, LEROY NY 14482 |                     |             |  |                |                   |           |              |            |

## BYRON BENE CSD



Check Warrant report For A - 20: GENERAL FUND BILLS - 9/15/2023 For Dates 9/15/2023 - 9/15/2023

| Check # | Account            | Check Date | Vendor ID | Vendor Name                   | Account Description               | Explanation  | Payment Address  | Invoice Number | PO Number | Check Description   | Check Amount      | Liquidated |
|---------|--------------------|------------|-----------|-------------------------------|-----------------------------------|--------------|--|----------------|-----------|---------------------|-------------------|------------|
| 24119   | A 9060.800-00-0000 | 09/15/2023 | 6208      | GENESEE COUNTY SHERIFF OFFICE | EMPLOYEE BENE - MEDICAL INSURANCE | D2           | ATTN: MARGARET SHEELAR 165 PARK ROAD, BATAVIA NY 14020 | SEPTEMBER 2023 | 230000    |                     | 116,164.49        | 116,164.49 |
|         | A 9060.800-00-0000 |            |           |                               | EMPLOYEE BENE - MEDICAL INSURANCE | PPO          |  | SEPTEMBER 2023 | 230000    |                     | 111,866.00        | 111,866.00 |
|         | A 9060.800-00-0000 |            |           |                               | EMPLOYEE BENE - MEDICAL INSURANCE | HDHP         |  | SEPTEMBER 2023 | 230000    |                     | 8,256.37          | 8,256.37   |
|         | A 9060.800-00-0000 |            |           |                               | EMPLOYEE BENE - MEDICAL INSURANCE | SUPPLEMENTAL |  | SEPTEMBER 2023 | 230000    |                     | 2,815.73          | 2,815.73   |
|         | A 9060.800-00-0000 |            |           |                               | EMPLOYEE BENE - MEDICAL INSURANCE | MED/BLUE PPO |  | SEPTEMBER 2023 | 230000    |                     | 3,758.96          | 3,758.96   |
|         |                    |            |           |                               |                                   |              |  |                |           | <b>Check Total:</b> | <b>242,861.55</b> |            |
| 24120   | A 2110.400-00-0000 | 09/15/2023 | 3998      | GENESEE DISTRIBUTING          | MAT & SUPPLY - CUSTODIAL SUPPLIES |              | 22 SOUTHPOINT DRIVE, LANCASTER NY 14086                | BBSRO-AUG23    | 230010    |                     | 8,628.63          | 8,628.63   |
|         | A 5510.450-00-0000 |            |           |                               |                                   |              |  | 8397           | 230064    |                     | 305.35            | 305.35     |
|         |                    |            |           |                               |                                   |              |  |                |           | <b>Check Total:</b> | <b>8,628.63</b>   |            |
| 24121   | A 1622.450-00-0000 | 09/15/2023 | 1375      | GENESEE LUMBER COMPANY        | GROUND - MAT & SUPPLY             |              | PO BOX 111 76 FRANKLIN STREET, BATAVIA NY 14021-0111   | 34952          | 230387    |                     | 328.18            | 328.18     |
|         | A 1622.450-00-0000 |            |           |                               |                                   |              |  | K34952         | 230387    |                     | 332.23            | 332.23     |
|         |                    |            |           |                               |                                   |              |  |                |           | <b>Check Total:</b> | <b>660.41</b>     |            |
| 24122   | A 1620.450-00-0000 | 09/15/2023 | 1476      | GRAINGER                      | CUST - MAT & SUPPLY               |              | DEPT 809218829 PALATINE IL 60038-0001                  | 9795575498     | 230041    |                     | 356.97            | 356.97     |
|         | A 1620.450-00-0000 |            |           |                               |                                   |              |  | 9814204617     | 230041    |                     | 189.30            | 189.30     |
|         | A 1620.450-00-0000 |            |           |                               |                                   |              |  | 9796796309     | 230041    |                     | 202.08            | 202.08     |
|         | A 1620.450-00-0000 |            |           |                               |                                   |              |  | 9819381881     | 230041    |                     | 901.77            | 901.77     |
|         |                    |            |           |                               |                                   |              |  |                |           | <b>Check Total:</b> | <b>1,650.12</b>   |            |
| 24123   | A 1010.450-00-0000 | 09/15/2023 | 1509      | GREG'RY'S                     | BOARD OF ED MAT / SUPP            |              | PO BOX 699 13 NORTH LAKE STREET, BERGEN NY 14416-0291  | 124686         | 230377    |                     | 138.00            | 138.00     |
|         | A 2110.450-01-0000 |            |           |                               | MAT & SUPPLY ELEM                 |              |  | 124695         | 230238    |                     | 17.28             | 17.28      |
|         |                    |            |           |                               |                                   |              |  |                |           | <b>Check Total:</b> | <b>155.28</b>     |            |
| 24124   | A 9060.800-00-0000 | 09/15/2023 | 7094      | HAUN WELDING SUPPLY           |                                   |              | 5921 COURT STREET RD, SYRACUSE NY 13206                |                |           |                     |                   |            |

## BYRON BEECHER CSD

Check Warrant Report For A - 20: GENERAL FUND BILLS - 9/15/2023 For Dates 9/15/2023 - 9/15/2023



| Check #             | Account            | Check Date | Vendor ID | Vendor Name | Account Description            | Explanation | Payment Address                                      | Invoice Number | PO Number | Check Description | Check Amount     | Liquidated |
|---------------------|--------------------|------------|-----------|-------------|--------------------------------|-------------|--|----------------|-----------|-------------------|------------------|------------|
| 24125               | A 5510.450-00-WELD | 09/15/2023 |           |             | MAT & SUPPLY - TANKS & REFILLS |             | 6601 HILLYARD INC/ NY                                | 3091876        | 230079    |                   | 57.50            | 57.50      |
|                     | A 5510.450-00-WELD |            |           |             | MAT & SUPPLY - TANKS & REFILLS |             |  | X249841        | 230079    |                   | 83.62            | 83.62      |
|                     | A 5510.450-00-WELD |            |           |             | MAT & SUPPLY - TANKS & REFILLS |             |  | X743996        | 230079    |                   | 80.59            | 80.59      |
| <b>Check Total:</b> |                    |            |           |             |                                |             |  |                |           |                   | <b>221.71</b>    |            |
| 24126               | A 1620.450-00-0000 | 09/15/2023 |           |             | CUST - MAT & SUPPLY            |             | PO BOX 843541 KANSAS CITY MO 64184                   | 605214433      | 230039    |                   | 546.45           | 546.45     |
|                     | A 1620.450-00-0000 |            |           |             | CUST - MAT & SUPPLY            |             |  | 605223388      | 230039    |                   | 2,005.80         | 2,005.80   |
|                     | A 1620.450-00-0000 |            |           |             | CUST - MAT & SUPPLY            |             |  | 605220740      | 230039    |                   | 754.08           | 754.08     |
|                     | A 1620.450-00-0000 |            |           |             | CUST - MAT & SUPPLY            |             |  | 605220710      | 230039    |                   | 4,144.17         | 4,144.17   |
| <b>Check Total:</b> |                    |            |           |             |                                |             |  |                |           |                   | <b>7,450.50</b>  |            |
| 24127               | A 600              | 09/15/2023 |           |             | ACCOUNTS PAYABLE               |             | 20 CHURCH STREET , HONEOYE NY 14472                  | 5002           |           |                   | 200.00           |            |
| <b>Check Total:</b> |                    |            |           |             |                                |             |  |                |           |                   | <b>200.00</b>    |            |
| 24128               | A 5510.450-00-TIRE | 09/15/2023 |           |             | MAT & SUPPLY - TIRES           |             | 63 OLIVER STREET , NORTH TONAWANDA NY 14120          | 1039534        | 230369    |                   | 254.10           | 254.10     |
|                     | A 5510.450-00-TIRE |            |           |             | MAT & SUPPLY - TIRES           |             |  | 1039786        | 230369    |                   | 3,264.00         | 3,264.00   |
| <b>Check Total:</b> |                    |            |           |             |                                |             |  |                |           |                   | <b>3,518.10</b>  |            |
| 24129               | A 1010.400-00-0000 | 09/15/2023 |           |             | BOARD OF ED CONTRACTUAL        |             | 220 Rambling Road , East Amherst NY 14051            | 2195           | 230390    |                   | 2,958.95         | 2,958.95   |
| <b>Check Total:</b> |                    |            |           |             |                                |             |  |                |           |                   | <b>2,958.95</b>  |            |
| 24130               | A 5510.450-00-PART | 09/15/2023 |           |             | MAT & SUPPLY - BUS/EQUIP PARTS |             | 7101 BUFFALO ROAD P.O. BOX 612, CHURCHVILLE NY 14428 | 28839          | 230089    |                   | 20.58            | 20.58      |
|                     | A 5510.450-00-PART |            |           |             | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | 28850          | 230089    |                   | 20.31            | 20.31      |
| <b>Check Total:</b> |                    |            |           |             |                                |             |  |                |           |                   | <b>40.89</b>     |            |
| 24131               | A 1621.400-00-CONT | 09/15/2023 |           |             | MAINT - CONTRACT               |             | PO BOX 730068 DALLAS TX 75373                        | 1-130371719403 | 230040    |                   | 20,397.00        | 20,397.00  |
| <b>Check Total:</b> |                    |            |           |             |                                |             |  |                |           |                   | <b>20,397.00</b> |            |





| Check #            | Check Date | Vendor ID | Vendor Name                      | Account Description | Explanation | Payment Address                                  | Invoice Number | PO Number | Check Description         | Check Amount | Liquidated |
|--------------------|------------|-----------|----------------------------------|---------------------|-------------|--|----------------|-----------|---------------------------|--------------|------------|
| 24131              | 09/15/2023 | 1998      | **CONTINUED** LAKESHORE LEARNING |                     |             | 2695 EAST DOMINGUEZ ST, CARSON CA 90895          |                |           | Voided During Printing    |              |            |
| 24132              | 09/15/2023 | 1998      | LAKESHORE LEARNING               |                     |             | 2695 EAST DOMINGUEZ ST, CARSON CA 90895          |                |           |                           |              |            |
| A 2250.450-01-0000 |            |           | SPEC ED - MAT & SUPPLY ELEM      |                     |             |  | 157929081123   | 230247    |                           | 6.00         | 6.00       |
| A 2250.450-01-0000 |            |           | SPEC ED - MAT & SUPPLY ELEM      |                     |             |  | 158428081123   | 230169    |                           | 55.47        | 55.47      |
| A 2110.450-01-1000 |            |           | MAT & SUPPLY - KDG               |                     |             |  | 158363081123   | 230213    |                           | 30.52        | 30.52      |
| A 2110.450-01-1000 |            |           | MAT & SUPPLY - KDG               |                     |             |  | 158337081123   | 230197    |                           | 87.06        | 87.06      |
| A 2110.450-01-1002 |            |           | MAT & SUPPLY - 2ND GRADE         |                     |             |  | 158430081123   | 230177    |                           | 220.90       | 220.90     |
| A 2825.450-01-0000 |            |           | SOC WKR MAT & SUPPLY - ELEM      |                     |             |  | 158454081123   | 230159    |                           | 18.49        | 18.49      |
| A 2250.480-01-0000 |            |           | SPEC ED TEXTBOOKS - ELEM         |                     |             |  | 158312081123   | 230248    |                           | 55.48        | 55.48      |
| A 2250.400-01-0000 |            |           | ENL CONTRACTUAL - ELEM           |                     |             |  | 158189081123   | 230211    |                           | 50.08        | 50.08      |
| A 2250.450-01-0000 |            |           | SPEC ED - MAT & SUPPLY ELEM      |                     |             |  | 158091081123   | 230249    |                           | 18.49        | 18.49      |
| A 2250.450-01-0000 |            |           | SPEC ED - MAT & SUPPLY ELEM      |                     |             |  | 158313081123   | 230246    |                           | 36.99        | 36.99      |
| A 2250.450-01-0000 |            |           | SPEC ED - MAT & SUPPLY ELEM      |                     |             |  | 158217081123   | 230232    |                           | 23.12        | 23.12      |
| A 2110.450-01-1001 |            |           | MAT & SUPPLY - 1ST GRADE         |                     |             |  | 158372081123   | 230263    |                           | 23.10        | 23.10      |
| A 2110.450-01-1000 |            |           | MAT & SUPPLY - KDG               |                     |             |  | 158386081423   | 230186    |                           | 86.88        | 86.88      |
| 24133              | 09/15/2023 | 8872      | DANIEL LAMPLEY                   |                     |             | 19 MEECH PARK, ROCHESTER NY 14612                |                |           |                           | 712.58       |            |
| A 2630.400-03-0000 |            |           | TECH CONTRACTUAL - HS            |                     |             |  |                |           | FINGERPRINT REIMBURSEMENT | 101.75       |            |
| 24134              | 09/15/2023 | 6428      | LEGO EDUCATION                   |                     |             | 13569 COLLECTIONS CENTER DRIVE, CHICAGO IL 60693 |                |           |                           | 101.75       |            |
| A 2110.450-03-ENRI |            |           | MAT & SUPPLY - ENRICHMENT        |                     |             |  | 1190564610     | 230267    |                           | 1,599.80     | 1,599.80   |
| 24135              | 09/15/2023 | 2047      | LEONARD BUS SALES INC            |                     |             | PO BOX 291, CANAJOHARIE NY 13317                 |                |           |                           | 1,599.80     |            |
| A 5510.450-00-PART |            |           | MAT & SUPPLY - BUS/EQUIP PARTS   |                     |             |  | X103009857.01  | 230084    |                           | 62.07        | 62.07      |

| Check #            | Check Date | Vendor ID | Vendor Name             | Account Description            | Explanation | Payment Address  | Invoice Number | PO Number | Check Description | Check Amount | Liquidated |
|--------------------|------------|-----------|-------------------------|--------------------------------|-------------|--|----------------|-----------|-------------------|--------------|------------|
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | X103009886.01  | 230084    |                   | 139.00       | 139.00     |
| 24136              | 09/15/2023 | 2143      | LUMSDEN & MCCORMICK LLP |                                |             | CYCLOPAMA BUILDING 369 FRANKLIN STREET, BUFFALO NY 14202 |                |           | Check Total:      | 201.07       |            |
| A 1320.400-00-0000 |            |           |                         | CONTRACTUAL - AUDIT EXPENSE    |             |  | 199662         | 230015    |                   | 11,000.00    | 11,000.00  |
| 24137              | 09/15/2023 | 2233      | MATTHEWS BUSES INC      |                                |             | 2900 ROUTE 9 - MALTA, BAULSTON SP NY 12020               |                |           | Check Total:      | 11,000.00    |            |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | X600028478.01  | 230068    |                   | 94.16        | 94.16      |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | X600028477.01  | 230068    |                   | 122.16       | 122.16     |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | X600028496.01  | 230068    |                   | 43.02        | 43.02      |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | X600028506.01  | 230068    |                   | 29.61        | 0.00       |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | X600028200.01  | 230068    |                   | 211.29       | 211.29     |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | X600028200.02  | 230068    |                   | 61.18        | 61.18      |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | X600028298.01  | 230068    |                   | 29.61        | 29.61      |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | X600028428.01  | 230068    |                   | 273.60       | 273.60     |
| 24138              | 09/15/2023 | 4625      | MUSIC AND ARTS          |                                |             | 5295 WestView Drive Suite 300, FREDERICK MD 21703        |                |           | Check Total:      | 805.41       |            |
| A 2110.450-01-MUSI |            |           |                         | MAT & SUPPLY - MUSIC           |             |  | INV038696882   | 230217    |                   | 74.97        | 74.97      |
| 24139              | 09/15/2023 | 8774      | NAPA AUTO PARTS         |                                |             | 4630 LAKE RD SOUTH, BROCKPORT NY 14420                   |                |           | Check Total:      | 74.97        |            |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | 6976-055007    | 230092    |                   | 38.79        | 38.79      |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | 6976-057294    | 230092    |                   | 458.75       | 458.75     |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | 6976-055328    | 230092    |                   | 83.03        | 83.03      |
| A 5510.450-00-PART |            |           |                         | MAT & SUPPLY - BUS/EQUIP PARTS |             |  | 6976-055565    | 230092    |                   | 64.32        | 64.32      |

## BYRON BEN CSD

Check Warrant Report For A - 20: GENERAL FUND BILLS - 9/15/2023 For Dates 9/15/2023 - 9/15/2023

NATION

| Check #             | Check Date | Vendor ID | Vendor Name                        | Account Description                 | Explanation | Payment Address   | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|---------------------|------------|-----------|------------------------------------|-------------------------------------|-------------|---|----------------|-------------------|-----------|--------------|------------|
| A 5510.450-00-PART  |            |           |                                    | MAT & SUPPLY - BUS/EQUIP            | PARTS       |   | 6976-053457    | 230092            |           | 61.74        | 61.74      |
| A 5510.450-00-PART  |            |           |                                    | MAT & SUPPLY - BUS/EQUIP            | PARTS       |   | 6976-044859    | 230092            |           | -10.00       | 0.00       |
| A 5510.450-00-PART  |            |           |                                    | MAT & SUPPLY - BUS/EQUIP            | PARTS       |   | 6976-055183    | 230092            |           | -101.12      | 0.00       |
| A 5510.450-00-PART  |            |           |                                    | MAT & SUPPLY - BUS/EQUIP            | PARTS       |   | 6976-047046    | 230092            |           | -71.60       | 0.00       |
| A 5510.450-00-PART  |            |           |                                    | MAT & SUPPLY - BUS/EQUIP            | PARTS       |   | 6976-043581    | 230092            |           | -5.00        | 0.00       |
| A 5510.450-00-PART  |            |           |                                    | MAT & SUPPLY - BUS/EQUIP            | PARTS       |   | 6976-055973    | 230092            |           | 435.76       | 435.76     |
| 24140               | 09/15/2023 |           | 2467 NASCO                         |                                     |             | PO BOX 901, FORT ATKINSON WI 53538-0901                     |                | Check Total:      |           | 954.67       |            |
| A 2110.450-01-PE    |            |           |                                    | MAT & SUPPLY - PE                   |             |   | 490293         | 230172            |           | 29.95        | 29.95      |
| A 2110.450-01-PE    |            |           |                                    | MAT & SUPPLY - PE                   |             |   | 483028         | 230172            |           | 171.16       | 156.21     |
| 24141               | 09/15/2023 |           | 5992 NATIONAL JUNIOR HONOR SOCIETY |                                     |             | PO BOX 417939, BOSTON MA 02241-7939                         |                | Check Total:      |           | 201.11       |            |
| A 2110.450-03-0000  |            |           |                                    | MAT & SUPPLY - HS                   |             |   | 9001659164     | 230124            |           | 385.00       | 385.00     |
| 24142               | 09/15/2023 |           | 6045 NATIONAL SCHOOL FORMS         |                                     |             | 16 MT EBO ROAD SOUTH SUITE 16<br>BREWSTER NY 10509          |                | Check Total:      |           | 385.00       |            |
| A 2110.450-01-0000  |            |           |                                    | MAT & SUPPLY ELEM                   |             |   | 56084          | 230346            |           | 423.00       | 423.00     |
| 24143               | 09/15/2023 |           | 6115 NEW YORK BUS SALES LLC        |                                     |             | 7765 LAKEPORT ROAD CHITTENANGO NY<br>13037                  |                | Check Total:      |           | 423.00       |            |
| A 5510.450-00-PART  |            |           |                                    | MAT & SUPPLY - BUS/EQUIP            | PARTS       |   | 3023061        | 230078            |           | 35.37        | 35.37      |
| 24144               | 09/15/2023 |           | 2589 NOCO ENERGY CORPORATION       |                                     |             | DEPARTMENT # 116218 PO BOX 5211<br>BINGHAMTON NY 13902-5211 |                | Check Total:      |           | 35.37        |            |
| A 5510.450-00-DIES  |            |           |                                    | MAT & SUPPLY - DIESEL FUEL          |             |   | SP12639827     | 230334            |           | 2,637.43     | 2,637.43   |
| A 5510.450-00-UNLE  |            |           |                                    | MAT & SUPPLY - UNLEADED<br>GASOLINE |             |   | SP12647214     | 230331            |           | 843.34       | 843.34     |
| A 5510.450-00-UNLE  |            |           |                                    | MAT & SUPPLY - UNLEADED<br>GASOLINE |             |   | SP12654590     | 230331            |           | 747.86       | 747.86     |
| 09/14/2023 10:25 AM |            |           |                                    |                                     |             |   |                | Check Total:      |           | 4,228.63     |            |



| Check # | Account            | Check Date | Vendor ID | Vendor Name  | Account Description            | Explanation | Payment Address                                   | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|---------|--------------------|------------|-----------|--|--------------------------------|-------------|---|----------------|-------------------|-----------|--------------|------------|
| 24145   | A 2250.472-03-0000 | 09/15/2023 |           | 2591 NORMAN HOWARD SCHOOL                          | SPEC ED TUITION - PRIVATE - HS |             | 4 LAKEVIEW PARK, ROCHESTER NY 14613               | 2023-901       |                   | 230417    | 9,507.20     | 9,507.20   |
| 24146   | A 5510.400-00-PHYS | 09/15/2023 |           | 7169 NORTHERN STAR MEDICAL BILLING AND COLLECTIONS | CONTRACT - DRIVER PHYSICALS    |             | 60 FINN RD SUITE A, HENRIETTA NY 14457            |                |                   |           | 9,507.20     |            |
|         |                    |            |           |  |                                |             |   |                |                   |           | 65.00        | 65.00      |
|         |                    |            |           |  |                                |             |   |                |                   |           | 155.00       | 155.00     |
| 24147   | A 1240.400-00-0000 | 09/15/2023 |           | 2659 NYS COSS                                      | ADMIN - CONTRACTUAL            |             | 7 ELK STREET THIRD FLOOR, ALBANY NY 12207-1002    |                |                   |           | 220.00       |            |
|         |                    |            |           |  |                                |             |   |                |                   |           | 749.00       | 749.00     |
| 24148   | A 1620.400-00-OTHE | 09/15/2023 |           | 5732 NYS DEC. COMMISSIONER                         | CUST - CONTRACT OTHER          |             | NYS DEC PO BOX 784971, PHILADELPHIA PA 19178-4971 |                |                   |           | 749.00       |            |
|         |                    |            |           |  |                                |             |   |                |                   |           | 450.00       | 450.00     |
|         |                    |            |           |  |                                |             |   |                |                   |           | 450.00       | 450.00     |
| 24149   | A 2810.400-03-0000 | 09/15/2023 |           | 2742 ORIENTAL TRADING COMPANY                      | GUIDANCE - CONTRACT HS         |             | PO BOX 14502, DES MOINES IA 50306                 |                |                   |           | 900.00       |            |
|         |                    |            |           |  |                                |             |   |                |                   |           | 228.70       | 207.91     |
| 24150   | A 1621.400-00-CONT | 09/15/2023 |           | 8911 OROLOGIO, ASHLEY                              | MAINT - CONTRACT               |             | 7726 SCHOOL ROAD, BERGEN NY 14416                 |                |                   |           | 228.70       |            |
|         |                    |            |           |  |                                |             |   |                |                   |           | 101.75       |            |
| 24151   | A 2630.460-01-0000 | 09/15/2023 |           | 5896 PDQ.COM                                       | TECH - SOFTWARE - ES           |             | PO BOX 1229, SALT LAKE CITY UT 84110-1229         |                |                   |           | 101.75       |            |
|         |                    |            |           |  |                                |             |   |                |                   |           | 637.50       | 637.50     |
|         |                    |            |           |  |                                |             |   |                |                   |           | 637.50       | 637.50     |
| 24152   | A 2855.400-03-0000 | 09/15/2023 |           | 8924 PETROCCI, MICHAEL                             | ATHLETIC - CONTRACT            |             | 7 SPRUCE LANE, SENECA FALLS NY 13148              |                |                   |           | 1,275.00     |            |
|         |                    |            |           |  |                                |             |   |                |                   |           | 92.55        |            |
| 24153   |                    | 09/15/2023 |           | 6494 PIONEER VALLEY BOOKS                          |                                |             | 155 A INDUSTRIAL DRIVE, NORTHAMPTON               |                |                   |           | 92.55        |            |

## BYRON BERGEN CSD

Check Warra... Report For A - 20: GENERAL FUND BILLS - 9/15/2023 For Dates 9/15/2023 - 9/15/2023



| Check #            | Check Date | Vendor ID | Vendor Name                               | Account Description | Explanation | Payment Address                                  | Invoice Number                 | Check Number | Check Description | Check Amount | Liquidated |
|--------------------|------------|-----------|---|---------------------|-------------|--|--------------------------------|--------------|-------------------|--------------|------------|
| A 2259.400-01-0000 |            |           | ENL CONTRACTUAL - ELEM                    |                     |             | MA UTUGU   | 1256109                        | 230212       |                   | 23.00        |            |
| A 2110.450-01-READ |            |           | MAT & SUPPLY - READING                    |                     |             |  | 1256047                        | 230269       |                   | 37.40        | 20.00      |
| A 2110.450-01-1002 |            |           | MAT & SUPPLY - 2ND GRADE                  |                     |             |  | 1256655                        | 230293       |                   | 33.00        | 34.06      |
| A 2110.450-01-READ |            |           | MAT & SUPPLY - READING                    |                     |             |  | 1255837                        | 230277       |                   | 103.99       | 33.00      |
| A 2250.480-01-0000 |            |           | SPEC ED TEXTBOOKS - ELEM                  |                     |             |  | 1256391                        | 230250       |                   | 200.48       | 94.54      |
| 24154              | 09/15/2023 |           | 2920 PITSCO EDUCATION                     |                     |             | 915 E JEFFERSON PO BOX 1708, PITTSBURG KS 66762  |                                |              | Check Total:      | 397.87       |            |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH |                     |             |  | 23-000018228                   | 230273       |                   | 594.86       | 550.80     |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH |                     |             |  | C23-00000637                   | 230273       |                   | 44.06        | 0.00       |
| 24155              | 09/15/2023 |           | 3007 PUPIL TRANSPORTATION SAFETY IN       |                     |             | 10 ADLER DRIVE SUITE 102, EAST SYRACUSE NY 13057 |                                |              | Check Total:      | 550.80       |            |
| A 5510.400-00-TRAI |            |           | CONTRACT - TRAINING (NON BOGES)           |                     |             |  | 68028                          | 230077       |                   | 246.35       | 246.35     |
| 24156              | 09/15/2023 |           | 3041 RALPH AND ROSIES DELI                |                     |             | 19 NORTH LAKE STREET PO BOX 10, BERGEN NY 14416  |                                |              | Check Total:      | 246.35       |            |
| A 2110.450-01-0000 |            |           | MAT & SUPPLY ELEM                         |                     |             |  | 8/29/23                        | 230222       |                   | 53.47        | 53.47      |
| 24157              | 09/15/2023 |           | 3061 REALLY GOOD STUFF, LLC               |                     |             | PO BOX 734329, CHICAGO IL 60673-4329             |                                |              | Check Total:      | 53.47        |            |
| A 2110.450-01-1000 |            |           | MAT & SUPPLY - KDG                        |                     |             |  | 8305370                        | 230215       |                   | 58.44        | 58.44      |
| A 2110.450-01-1002 |            |           | MAT & SUPPLY - 2ND GRADE                  |                     |             |  | 8306634                        | 230239       |                   | 27.42        | 27.42      |
| A 2825.450-01-0000 |            |           | SOC WKR MAT & SUPPLY - ELEM               |                     |             |  | 8307451                        | 230161       |                   | 14.70        | 14.70      |
| A 2250.450-01-0000 |            |           | SPEC ED - MAT & SUPPLY ELEM               |                     |             |  | 8305710                        | 230168       |                   | 17.99        | 17.99      |
| A 2250.450-03-0000 |            |           | SPEC ED - MAT & SUPPLY HS                 |                     |             |  | 8305381                        | 230208       |                   | 871.82       | 871.82     |
| 24158              | 09/15/2023 |           | 3145 LOU RIZZOTTI                         |                     |             | 122 WHISPERING PINES CRCL, ROCHESTER NY 14612    |                                |              | Check Total:      | 990.37       |            |
| A 2855.400-03-0000 |            |           | ATHLETIC CONTRACT                         |                     |             |  | 9/5/23 GIRLS VARSITY AND JV VO |              |                   | 190.40       |            |



## BYRON BERGEN CSD

Check Warrant Report For A - 20: GENERAL FUND BILLS - 9/15/2023 For Dates 9/15/2023 - 9/15/2023



| Check #<br>Account | Check Date | Vendor ID | Vendor Name                               | Account Description | Explanation | Payment Address   | Invoice Number                       | Check Number | Check Description | Check Amount | Liquidated |
|--------------------|------------|-----------|---|---------------------|-------------|---|--------------------------------------|--------------|-------------------|--------------|------------|
| 24159              | 09/15/2023 |           | 3220 RUFFELL REIMBURSEMENTS               |                     |             | ATTENTION: JOY RUFFELL 626 MARIS RUN,<br>WEBSTER NY 14580       |                                      |              |                   | 190.40       |            |
| A 2250.400-01-0000 |            |           | SPEC ED - CONTRACT ELEM                   |                     |             |   | 3615                                 | 230025       |                   | 155.00       | 155.00     |
| A 2250.400-03-0000 |            |           | SPEC ED - CONTRACT HS                     |                     |             |   | 3615                                 | 230025       |                   | 155.00       | 155.00     |
| Check Total:       |            |           |   |                     |             |   |                                      |              |                   | 310.00       |            |
| 24160              | 09/15/2023 |           | 3285 SCHOLASTIC                           |                     |             | CLASSROOM MAGAZINES PO BOX 639850<br>CINCINNATION OH 45263-9850 |                                      |              |                   |              |            |
| A 2110.480-03-SOCI |            |           | TEXTBOOKS - SOCIAL                        |                     |             |   | M74359068                            | 230176       |                   | 230.77       | 207.67     |
| Check Total:       |            |           |   |                     |             |   |                                      |              |                   | 230.77       |            |
| 24161              | 09/15/2023 |           | 3289 SCHOLASTIC INC                       |                     |             | 2931 EAST MCCARTY STREET JEFFERSON<br>CITY MO 65101             |                                      |              |                   |              |            |
| A 2110.450-03-ENRI |            |           | MAT & SUPPLY - ENRICHMENT                 |                     |             |   | M74358920                            | 230266       |                   | 263.74       | 239.76     |
| A 2259.400-01-0000 |            |           | ENL CONTRACTUAL - ELEM                    |                     |             |   | 50900524                             | 230210       |                   | 11.99        | 9.74       |
| Check Total:       |            |           |   |                     |             |   |                                      |              |                   | 275.73       |            |
| 24162              | 09/15/2023 |           | 6974 SCHOOL HEALTH CORPORATION            |                     |             | 6764 EAGLEWAY CHICAGO IL 60678-1067                             |                                      |              |                   |              |            |
| A 2110.450-03-PE   |            |           | MAT & SUPPLY - PE/HEALTH                  |                     |             |   | 4238169-00                           | 230295       |                   | 205.92       | 205.92     |
| Check Total:       |            |           |   |                     |             |   |                                      |              |                   | 205.92       |            |
| 24163              | 09/15/2023 |           | 3305 SCHOOL SPECIALTY INC                 |                     |             | PO BOX 825640 PHILADELPHIA PA 19182<br>5640                     |                                      |              |                   |              |            |
| A 2110.450-03-0000 |            |           | MAT & SUPPLY - HS                         |                     |             |   | 208132914551                         | 230143       |                   | 897.00       | 897.00     |
| A 2110.450-03-MATH |            |           | MAT & SUPPLY - MATH                       |                     |             |   | 208132842141                         | 230162       |                   | 220.42       | 220.42     |
| A 2110.450-01-0000 |            |           | MAT & SUPPLY ELEM                         |                     |             |   | 208132870309                         | 230231       |                   | 122.70       | 122.70     |
| A 2110.450-01-1005 |            |           | MAT & SUPPLY - 5TH GRADE                  |                     |             |   | 208132850206                         | 230230       |                   | 86.56        | 86.56      |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBLAIS<br>VIDEO COACH |                     |             |   | 208132938485                         | 230184       |                   | 67.58        | 67.58      |
| A 2110.450-03-ART  |            |           | MAT & SUPPLY - ART                        |                     |             |   | 308104361984                         | 230323       |                   | 1,273.76     | 1,273.76   |
| A 2010.400-03-0000 |            |           | CURR DEV - CONTRACT HS                    |                     |             |   | 208132914551                         | 230143       |                   | 60.84        | 60.84      |
| Check Total:       |            |           |   |                     |             |   |                                      |              |                   | 2,728.86     |            |
| 24164              | 09/15/2023 |           | 8923 SPENCER, SANDY                       |                     |             | 5114 LAKE ROAD, AVON NY 14414                                   |                                      |              |                   |              |            |
| A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT                       |                     |             |   | 917/23 VARSITY<br>AND JV GIRLS<br>VO |              |                   | 204.40       |            |
| Check Total:       |            |           |   |                     |             |   |                                      |              |                   | 204.40       |            |
| 24165              | 09/15/2023 |           | 3545 STAPLES BUSINESS ADVANTAGE           |                     |             | PO BOX 70242, PHILADELPHIA PA 19176-0242                        |                                      |              |                   |              |            |

09/14/2023 10:25 AM

## BYRON BERGEN CSD

Check Warrant Report For A - 20: GENERAL FUND BILLS - 9/15/2023 For Dates 9/15/2023 - 9/15/2023



| Check # | Account            | Check Date | Vendor ID | Vendor Name                               | Account Description | Explanation | Payment Address                            | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|---------|--------------------|------------|-----------|---|---------------------|-------------|--|----------------|-------------------|-----------|--------------|------------|
|         | A 2110.450-01-PE   |            |           | MAT & SUPPLY - PE                         |                     |             |  | 3544628033     |                   | 230173    | 14.10        | 14.10      |
| 24166   |                    | 09/15/2023 | 8918      | SWEET BETTYS                              |                     |             | 9708 Clipnock Rd , East Bethany NY 14054   |                |                   |           | 14.10        |            |
|         | A 1010.450-00-0000 |            |           | BOARD OF ED MAT / SUPP                    |                     |             | 22   |                |                   | 230423    | 1,015.00     | 1,015.00   |
|         |                    |            |           |   |                     |             |  |                | Check Total:      |           | 1,015.00     |            |
| 24167   |                    | 09/15/2023 | 6467      | JADWIGA SYFERT                            |                     |             | 8021 CREAMERY ROAD , BERGEN NY 14416       |                |                   |           | 1,015.00     |            |
|         | A 1330.400-00-0000 |            |           | TAX COLL - CONTRACTUAL                    |                     |             | TAX BILLS                                  |                |                   |           | 125.00       |            |
|         |                    |            |           |   |                     |             |  |                | Check Total:      |           | 125.00       |            |
| 24168   |                    | 09/15/2023 | 6973      | TANG COMPANY LLC                          |                     |             | PO BOX 777850 , HENDERSON NV 89077         |                |                   |           | 120.00       | 120.00     |
|         | A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH |                     |             | 28648                                      |                |                   | 230171    | 120.00       |            |
|         |                    |            |           |   |                     |             |  |                | Check Total:      |           | 120.00       |            |
| 24169   |                    | 09/15/2023 | 8914      | TEACH LIKE A CHAMPION                     |                     |             | 25 Broadway 3rd Floor , New York NY 10004  |                |                   |           | 825.00       | 825.00     |
|         | A 2110.450-01-0000 |            |           | MAT & SUPPLY ELEM                         |                     |             | 8/10/23                                    |                |                   | 230371    | 825.00       |            |
|         |                    |            |           |   |                     |             |  |                | Check Total:      |           | 825.00       |            |
| 24170   |                    | 09/15/2023 | 3767      | TOSHIBA BUSINESS SOLUTIONS                |                     |             | PO BOX 927 , BUFFALO NY 14240-0927         |                |                   |           | 239.76       | 239.76     |
|         | A 600              |            |           | ACCOUNTS PAYABLE                          |                     |             | 6059367                                    |                |                   |           | 77.41        | 77.41      |
|         | A 2630.200-01-0000 |            |           | TECH COMPUTER EQUIP - ES                  |                     |             | 6084985                                    |                |                   | 230031    | 77.42        | 77.42      |
|         | A 2630.200-03-0000 |            |           | TECH COMPUTER EQUIP - HS                  |                     |             | 6084985                                    |                |                   | 230031    | 394.59       |            |
|         |                    |            |           |   |                     |             |  |                | Check Total:      |           | 394.59       |            |
| 24171   |                    | 09/15/2023 | 3824      | U P S                                     |                     |             | 7 APPOLLO DRIVE , BATAVIA NY 14020         |                |                   |           | 18.65        | 18.65      |
|         | A 2020.400-03-0000 |            |           | PRIN OFF - CONTRACT HS                    |                     |             | B67V28323                                  |                |                   | 230410    | 233.09       | 233.09     |
|         | A 2020.450-03-0000 |            |           | PRIN OFF - MAT & SUPPLY HS                |                     |             | B67V28293                                  |                |                   | 230410    | 251.74       |            |
|         |                    |            |           |   |                     |             |  |                | Check Total:      |           | 5,579.80     | 5,579.80   |
| 24172   |                    | 09/15/2023 | 8908      | UNDERWOOD DISTRIBUTING CO                 |                     |             | PO BOX 613 , CLARKDALE GA 30111            |                |                   |           | 5,579.80     |            |
|         | A 2110.480-03-MATH |            |           | TEXTBOOKS - MATH                          |                     |             | UDC53437                                   |                |                   | 230370    | 65.25        | 65.25      |
|         |                    |            |           |   |                     |             |  |                | Check Total:      |           | 5,579.80     |            |
| 24173   |                    | 09/15/2023 | 3865      | UPSON MAYBACH INC                         |                     |             | 662 EAST MAIN STREET , BATAVIA NY 14020    |                |                   |           | 71.85        | 71.85      |
|         | A 1622.450-00-0000 |            |           | FOUNDATIONS - MAT & SUPPLY                |                     |             | 8324                                       |                |                   | 230398    | 54.00        | 54.00      |
|         |                    |            |           |   |                     |             |  |                | Check Total:      |           | 71.85        |            |
| 24174   |                    | 09/15/2023 | 6747      | VERNIER SOFTWARE & TECHNOLOGY             |                     |             | 13979 SW MILLIKAN WAY , BEAVERTON OR 97005 |                |                   |           | 71.85        | 71.85      |
|         | A 2110.450-03-SCIE |            |           | MAT & SUPPLY - SCIENCE                    |                     |             | 5467673                                    |                |                   | 230308    | 71.85        | 71.85      |
|         |                    |            |           |   |                     |             |  |                | Check Total:      |           | 71.85        |            |

## BYRON BIRGEN CSD

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| Check #            | Account    | Check Date | Vendor ID | Vendor Name                     | Account Description                 | Explanation                          | Payment Address                         | Invoice Number | PO Number | Check Description      | Check Amount | Liquidated |
|--------------------|------------|------------|-----------|---------------------------------|-------------------------------------|--------------------------------------|---|----------------|-----------|------------------------|--------------|------------|
| 24175              | 09/15/2023 | 09/15/2023 | 3956      | WARD'S NATURAL SCIENCE EST LLC  | 3956 WARD'S NATURAL SCIENCE EST LLC | 100 RANSIER DR, WEST SENECA NY 14224 | PO BOX 644312, PITTSBURGH PA 15264-4312 | 8813796064     | 230316    | TEXTBOOKS SCIENCE      | 135.79       | 135.76     |
| 24176              | 09/15/2023 | 09/15/2023 | 3962      | WASTE MANAGEMENT OF NY LLC      | 3962 WASTE MANAGEMENT OF NY LLC     | 100 RANSIER DR, WEST SENECA NY 14224 |   |                |           | Check Total:           | 135.79       |            |
| A 5530.400-00-WAST |            |            |           | CONTRACTUAL - WASTE DISPOSAL    |                                     |                                      |   | 1043825-2225-8 | 230063    |                        | 103.68       | 103.68     |
| 24177              | 09/15/2023 | 09/15/2023 | 6627      | **CONTINUED**WB MASON CO INC    | 6627 **CONTINUED**WB MASON CO INC   | PO BOX 981101, BOSTON MA 02298-1101  |   |                |           | Check Total:           | 103.68       |            |
|                    |            |            |           |                                 |                                     |                                      |   |                |           | Voided During Printing |              |            |
| 24178              | 09/15/2023 | 09/15/2023 | 6627      | WB MASON CO INC                 | 6627 WB MASON CO INC                | PO BOX 981101, BOSTON MA 02298-1101  |   |                |           | Check Total:           | 0.00         |            |
| A 2110.450-00-CENT |            |            |           | MAT & SUPPLY - CENTRAL SUPPLIES |                                     |                                      |   | 240547443      | 230363    |                        | 692.17       | 692.17     |
| A 2110.450-01-1001 |            |            |           | MAT & SUPPLY - 1ST GRADE        |                                     |                                      |   | 240310059      | 230265    |                        | 122.06       | 122.06     |
| A 2110.450-01-1005 |            |            |           | MAT & SUPPLY - 5TH GRADE        |                                     |                                      |   | 240310531      | 230236    |                        | 80.90        | 80.90      |
| A 2110.450-01-1005 |            |            |           | MAT & SUPPLY - 5TH GRADE        |                                     |                                      |   | 240309805      | 230280    |                        | 106.49       | 106.49     |
| A 2110.450-01-1003 |            |            |           | MAT & SUPPLY - 3RD GRADE        |                                     |                                      |   | 240310427      | 230237    |                        | 34.99        | 34.99      |
| A 2110.450-01-0000 |            |            |           | MAT & SUPPLY ELEM               |                                     |                                      |   | 240309909      | 230218    |                        | 966.93       | 966.93     |
| A 2110.450-01-READ |            |            |           | MAT & SUPPLY - READING          |                                     |                                      |   | 240310123      | 230271    |                        | 49.11        | 46.19      |
| A 1310.450-00-0000 |            |            |           | BUS ADMIN - MAT & SUPPLY        |                                     |                                      |   | 240548074      | 230359    |                        | 67.95        | 67.95      |
| A 2820.450-01-0000 |            |            |           | PSYCH - MAT & SUPPLY ELEM       |                                     |                                      |   | 240310292      | 230260    |                        | 5.58         | 5.58       |
| A 2810.400-03-0000 |            |            |           | GUIDANCE - CONTRACT HS          |                                     |                                      |   | 240310503      | 230203    |                        | 137.56       | 137.56     |
| A 2110.450-00-CENT |            |            |           | MAT & SUPPLY - CENTRAL SUPPLIES |                                     |                                      |   | 240699569      | 230363    |                        | 71.80        | 71.80      |
| A 2110.450-01-1001 |            |            |           | MAT & SUPPLY - 1ST GRADE        |                                     |                                      |   | 240545522      | 230265    |                        | 44.58        | 44.58      |
| A 2110.450-01-1005 |            |            |           | MAT & SUPPLY - 5TH GRADE        |                                     |                                      |   | 240792454      | 230236    |                        | 130.98       | 130.98     |
| A 2110.450-01-1005 |            |            |           | MAT & SUPPLY - 5TH GRADE        |                                     |                                      |   | 240460526      | 230280    |                        | 29.97        | 29.97      |
| A 2110.450-01-1003 |            |            |           | MAT & SUPPLY - 3RD GRADE        |                                     |                                      |   | 240515260      | 230237    |                        | 43.28        | 43.28      |
| A 2110.450-01-0000 |            |            |           | MAT & SUPPLY ELEM               |                                     |                                      |   | 240362446      | 230218    |                        | 61.86        | 61.86      |
| A 2110.450-00-CENT |            |            |           | MAT & SUPPLY - CENTRAL SUPPLIES |                                     |                                      |   | 240792599      | 230363    |                        | 9.39         | 9.29       |
| A 2110.450-01-1001 |            |            |           | MAT & SUPPLY - 1ST GRADE        |                                     |                                      |   | 240723177      | 230265    |                        | 10.79        | 10.79      |
| A 2110.450-01-0000 |            |            |           | MAT & SUPPLY ELEM               |                                     |                                      |   | 240545279      | 230218    |                        | 14.02        | 14.02      |
| A 2110.450-01-1001 |            |            |           | MAT & SUPPLY - 1ST GRADE        |                                     |                                      |   | 240792600      | 230265    |                        | 5.39         | 5.39       |





| Check #                    | Account | Check Date | Vendor ID | Vendor Name | Account Description | Explanation | Payment Address | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|----------------------------|---------|------------|-----------|-------------|---------------------|-------------|-----------------|----------------|-------------------|-----------|--------------|------------|
| Number of Transactions: 82 |         |            |           |             |                     |             |                 |                |                   |           |              |            |
| Check Total:               |         |            |           |             |                     |             |                 |                |                   |           | 2,685.80     |            |
| Warrant Total:             |         |            |           |             |                     |             |                 |                |                   |           | 358,050.69   |            |
| Vendor Portion:            |         |            |           |             |                     |             |                 |                |                   |           | 358,050.69   |            |
| Payroll Portion:           |         |            |           |             |                     |             |                 |                |                   |           | 0.00         |            |

## Certification of Warrant

To The District Treasurer, I hereby certify that I have verified the above claims. 82 in number, in the total amount of \$ 358,050.69. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/23 C. Burgess Chairman  
Date Signature Title

| Check #<br>Account | Check Date | Vendor ID | Vendor Name<br>Account Description | Explanation                | Payment Address   | Invoice Number | Check Description<br>PO Number                             | Check Amount | Liquidated |
|--------------------|------------|-----------|------------------------------------|----------------------------|---|----------------|--|--------------|------------|
| 99178              | 10/27/2023 | 4247      | OMNI GROUP                         |                            | 220 ALEXANDER STREET, SUITE 400 ,<br>ROCHESTER NY 14607 |                | RETIREE NONELECTIVE EMPLOYER CONTRIBUTION<br>FOR J WOLCOTT |              |            |
| A 2280.150-03-0000 |            |           | OCC ED SALARIES - HS               | NONELECT CONTRIB-J WOLCOTT |   | 10/27/2023     |  | 24,000.00    |            |

Number of Transactions: 1

Check Total: 24,000.00  
 Warrant Total: 24,000.00  
 Vendor Portion: 24,000.00

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 1 in number, in the total amount of  
 \$ 24,000.00. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed  
 and charge each to the proper fund.

9/14/23

Date



Signature

Title



| Check #            | Check Date | Vendor ID | Vendor Name                             | Account Description | Explanation | Payment Address                  | Invoice Number | Check Description      | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|---|---------------------|-------------|----------------------------------|----------------|------------------------|-----------|--------------|------------|
| 24180              | 09/22/2023 |           | 1383 **CONTINUED** GENESEE VALLEY BOCES |                     |             | 80 MUNSON STREET, LEROY NY 14482 |                | VOIDED DURING PRINTING |           |              |            |
| 24181              | 09/22/2023 |           | 1383 GENESEE VALLEY BOCES               |                     |             | 80 MUNSON STREET, LEROY NY 14482 |                | CHECK TOTAL:           |           | 0.00         |            |
| A 2010.490-00-0000 |            |           | BOCES SVCS - CURRICULUM DEV             |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 8,408.05     | 8,408.05   |
| A 2610.490-00-0000 |            |           | BOCES SERVICES - AV                     |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 13,776.19    | 13,776.19  |
| A 1420.490-00-0000 |            |           | LEGAL - BOCES                           |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 3,461.20     | 3,461.20   |
| A 2280.490-03-0000 |            |           | BOCES - HS                              |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 57,062.39    | 57,062.39  |
| A 2330.490-03-0000 |            |           | BOCES - REGULAR SUMMER SCHOOL           |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 31,720.00    | 31,720.00  |
| A 1480.490-00-0000 |            |           | BOCES                                   |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 6,049.00     | 6,049.00   |
| A 2110.490-01-0000 |            |           | BOCES SERVICES - ELEM                   |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 11,925.47    | 11,925.47  |
| A 2110.490-03-0000 |            |           | BOCES SERVICES - HS                     |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 37,147.89    | 37,147.89  |
| A 1430.490-00-0000 |            |           | BOCES - PERSONNEL COSERS                |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 2,271.65     | 2,271.65   |
| A 1621.490-00-0000 |            |           | MAINT - BOCES SERVICES                  |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 1,592.34     | 1,592.34   |
| A 5510.490-00-0000 |            |           | BOCES SERVICES - BUS DRIVER LICENSING   |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 522.40       | 522.40     |
| A 1310.490-00-0000 |            |           | BUS ADMIN - BOCES                       |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 6,518.60     | 6,518.60   |
| A 1320.490-00-0000 |            |           | BOCES SERVICE - GASB 75                 |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 0.00         | 0.00       |
| A 1345.490-00-0000 |            |           | BOCES SERVICES - PURCHASING             |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 283.20       | 283.20     |
| A 1010.490-00-0000 |            |           | BOARD OF ED BOCES                       |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 904.90       | 904.90     |
| A 1670.490-00-0000 |            |           | BOCES SERVICES - PRINTING               |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 2,440.96     | 2,440.96   |
| A 1680.490-00-0000 |            |           | BOCES SERVICES - DATA PROCESSING        |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 4,192.62     | 4,192.62   |
| A 1981.490-00-0000 |            |           | BOCES SERVICES - ADMINISTRATIVE CHG     |                     |             |                                  | SEPTEMBER 2023 |                        | 230013    | 29,226.37    | 29,226.37  |

## BYRON BEVERLY CSD

Check Warrant Report For A - 22: GENERAL FUND BILLS - 9/22/2023 For Dates 9/22/2023 - 9/22/2023



| Check #<br>Account | Check Date | Vendor ID | Vendor Name<br>Account Description   | Payment Address<br>Explanation                                | Invoice Number | Check Description<br>PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|--------------------------------------|---|----------------|--------------------------------|--------------|------------|
| A 2020.490-00-0000 |            |           | BOCES SERVICES                       |   | SEPTEMBER 2023 | 230013                         | 1,614.56     | 1,614.56   |
| A 2250.490-00-0000 |            |           | BOCES SERVICES - SPEC ED             |   | SEPTEMBER 2023 | 230013                         | 59,371.36    | 59,371.36  |
| A 2855.490-00-0000 |            |           | BOCES SERVICES - ATHLETICS           |   | SEPTEMBER 2023 | 230013                         | 709.33       | 709.33     |
| A 2810.490-00-0000 |            |           | BOCES SERVICES - GUIDANCE            |   | SEPTEMBER 2023 | 230013                         | 689.50       |            |
| 24182              | 09/22/2023 |           | 644 CHASE CARD SERVICES              | PO BOX 1423 , CHARLOTTE NC 28201-1423                         |                | Check Total:                   | 279,887.98   |            |
| A 2020.450-01-0000 |            |           | PRIN OFF - MAT & SUPPLY ELEM         |   | 9271G          | 230433                         | 224.10       | 224.10     |
| A 2250.450-03-0000 |            |           | SPEC ED - MAT & SUPPLY HS            |   | 2088           | 230461                         | 83.24        | 83.24      |
| A 1240.450-00-0000 |            |           | ADMIN - MAT & SUPPLY                 |   | 2448G          | 230386                         | 112.67       | 112.67     |
| A 2855.450-03-0000 |            |           | ATHLETIC - MAT & SUPPLY              |   | 186214         | 230396                         | 58.28        | 40.00      |
| 24183              | 09/22/2023 |           | 6187 ENERGY COOPERATIVE OF AMERICA   | 1408 SWEET HOME ROAD SUITE 8, AMHERST NY 14228                |                | Check Total:                   | 478.29       |            |
| A 5530.400-00-ELEC |            |           | CONTRACTUAL - ELECTRIC               |   | 1006951        | 230067                         | 209.70       | 209.70     |
| A 1620.400-00-ELEC |            |           | CUST - CONTRACT ELECTRIC             |   | 1006952        | 230058                         | 6,293.02     | 6,293.02   |
| 24184              | 09/22/2023 |           | 7423 FIRST WESTERN EQUIPMENT FINANCE | PO BOX 2068 , MINOT ND 58701                                  |                | Check Total:                   | 6,502.72     |            |
| A 1621.400-00-CONT |            |           | MAINT - CONTRACT                     |   | 3356876        | 230297                         | 1,758.03     | 1,758.03   |
| A 1621.400-00-CONT |            |           | MAINT - CONTRACT                     |   | 3358280        | 230297                         | 263.70       | 263.70     |
| 24185              | 09/22/2023 |           | 1694 HOME DEPOT CREDIT SERVICES      | DEPT 32 - 2129147397 PO BOX 9001030, LOUISVILLE KY 40290-1030 |                | Check Total:                   | 2,021.73     |            |
| A 2110.450-01-0000 |            |           | MAT & SUPPLY ELEM                    |   | 14635          | 230430                         | 1,249.00     | 1,249.00   |
| A 2110.450-03-0000 |            |           | MAT & SUPPLY - HS                    |   | 29906          | 230431                         | 589.60       | 589.60     |
| 24186              | 09/22/2023 |           | 2488 NATIONAL GRID                   | PO BOX 371376 , PITTSBURGH PA 15250-7376                      |                | Check Total:                   | 1,838.60     |            |
| A 5530.400-00-ELEC |            |           | CONTRACTUAL - ELECTRIC               |   | 8/9/23-9/11/23 | 230093                         | 264.88       | 264.88     |
| 24187              | 09/22/2023 |           | 5208 ROCHESTER GAS AND ELECTRIC      | PO BOX 847813 , BOSTON MA 02284-7813                          |                | Check Total:                   | 264.88       |            |
| A 1620.400-00-GAS  |            |           | CUST - CONTRACT GAS                  |   | 8/1/23-8/31/23 | 230057                         | 2,352.27     | 2,352.27   |





| Check #                   | Account            | Check Date | Vendor ID | Vendor Name               | Explanation | Payment Address                 | Invoice Number | Check Description | PO Number | Check Amount     | Liquidated |
|---------------------------|--------------------|------------|-----------|---------------------------|-------------|---------------------------------|----------------|-------------------|-----------|------------------|------------|
|                           | A 5530.400-00-GAS  |            |           | CONTRACTUAL - NATURAL GAS |             |                                 | 8/1/23-8/31/23 |                   | 230085    | 150.15           | ✓ 150.15   |
| 24188                     |                    | 09/22/2023 | 3913      | VERIZON WIRELESS          |             | PO BOX 408 NEWARK NJ 07101-0408 |                |                   |           | 2,502.42         | ✓          |
|                           | A 5530.400-00-TELE |            |           | CONTRACTUAL - TELEPHONE   |             |                                 | 9943289114     |                   | 230035    | 75.98            | ✓ 75.98    |
|                           | A 5530.400-00-TELE |            |           | CONTRACTUAL - TELEPHONE   |             |                                 | 9936151748     |                   | 230035    | 75.98            | ✓ 75.98    |
| Number of Transactions: 9 |                    |            |           |                           |             |                                 |                |                   |           |                  |            |
|                           |                    |            |           |                           |             |                                 |                |                   |           | Check Total:     | 2,502.42   |
|                           |                    |            |           |                           |             |                                 |                |                   |           | Warrant Total:   | 293,648.58 |
|                           |                    |            |           |                           |             |                                 |                |                   |           | Vendor Portion:  | 293,648.58 |
|                           |                    |            |           |                           |             |                                 |                |                   |           | Payroll Portion: | 0.00       |

## Certification of Warrant

To The District Treasurer, I hereby certify that I have verified the above claims, 9 in number, in the total amount of \$293,648.58. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/28/23

Date

Signature

Title





| Check #               | Check Date                      | Vendor ID | Vendor Name                                   | Account Description | Explanation | Payment Address                      | Invoice Number           | PO Number | Check Description      | Check Amount | Liquidated |
|-----------------------|---------------------------------|-----------|---|---------------------|-------------|--------------------------------------|--------------------------|-----------|------------------------|--------------|------------|
| 24189                 | 09/29/2023                      |           | 4898 **CONTINUED** A-VERDI STORAGE CONTAINERS |                     |             | 14150 ROUTE 31, SAVANNAH NY 13146    |                          |           | Voided During Printing |              |            |
| Check Total: 0.00     |                                 |           |   |                     |             |                                      |                          |           |                        |              |            |
| 24190                 | 09/29/2023                      |           | 4898 A-VERDI STORAGE CONTAINERS               |                     |             | 14150 ROUTE 31, SAVANNAH NY 13146    |                          |           |                        |              |            |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1640415                  | 230138    |                        | 109.00       | 109.00     |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1643055                  | 230138    |                        | 99.00        | 99.00      |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1641611                  | 230138    |                        | 99.00        | 99.00      |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1643056                  | 230138    |                        | 109.00       | 109.00     |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1641612                  | 230138    |                        | 99.00        | 99.00      |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1642564                  | 230138    |                        | 109.00       | 109.00     |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1641613                  | 230138    |                        | 99.00        | 99.00      |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1642565                  | 230138    |                        | 218.00       | 218.00     |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1638891                  | 230138    |                        | 109.00       | 109.00     |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1644173                  | 230138    |                        | 396.00       | 396.00     |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1639952                  | 230138    |                        | 109.00       | 109.00     |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1644174                  | 230138    |                        | 144.00       | 144.00     |
| A 1621.400-00-CONT    | MAINT - CONTRACT                |           |   |                     |             |                                      | 1639953                  | 230138    |                        | 99.00        | 99.00      |
| Check Total: 1,798.00 |                                 |           |   |                     |             |                                      |                          |           |                        |              |            |
| 24191                 | 09/29/2023                      |           | 113 DAVID ALTON                               |                     |             | 69 REDFIELD PARKWAY BATAVIA NY 14020 |                          |           |                        |              |            |
| A 2855.400-03-0000    | ATHLETIC - CONTRACT             |           |   |                     |             |                                      | 9/19/23 GIRLS MOD SOCCER |           |                        | 121.50       |            |
| A 2855.400-03-0000    | ATHLETIC - CONTRACT             |           |   |                     |             |                                      | 9/12/23 BOYS MOD SOCCER  |           |                        | 121.50       |            |
| Check Total: 243.00   |                                 |           |   |                     |             |                                      |                          |           |                        |              |            |
| 24192                 | 09/29/2023                      |           | 8811 AMAZON.COM                               |                     |             | PO BOX 035184, SEATTLE WA 98214-5184 |                          |           |                        |              |            |
| A 2630.200-01-0000    | TECH COMPUTER EQUIP - ES        |           |   |                     |             |                                      | 19QD-D7PC-3PLT           | 230437    |                        | 64.95        | 64.95      |
| A 2110.400-00-CENT    | MAT & SUPPLY - CENTRAL SUPPLIES |           |   |                     |             |                                      | 167T-YTMM-114J           | 230413    |                        | 275.98       | 275.98     |
| A 2630.200-01-0000    | TECH COMPUTER EQUIP - ES        |           |   |                     |             |                                      | IVCG-R4WY-9VC7           | 230428    |                        | 89.98        | 89.98      |
| A 2630.200-03-0000    | TECH COMPUTER EQUIP - HS        |           |   |                     |             |                                      | 16K4-3H1M-PW9T           | 230462    |                        | 8.99         | 8.99       |
| A 2630.200-03-0000    | TECH COMPUTER EQUIP - HS        |           |   |                     |             |                                      | 19QD-D7PC-3PLT           | 230437    |                        | 129.62       | 129.62     |
| A 2630.200-03-0000    | TECH COMPUTER EQUIP - HS        |           |   |                     |             |                                      | IVCG-R4WY-9VC7           | 230428    |                        | 386.85       | 386.85     |
| Check Total: 1,000.00 |                                 |           |   |                     |             |                                      |                          |           |                        |              |            |

## BYRON BEECHEN CSD

Check Warrant Report For A - 24: GENERAL FUND BILLS - 9/29/2023 For Dates 9/29/2023 - 9/29/2023



| Check # | Account            | Check Date | Vendor ID | Vendor Name                    | Account Description            | Explanation | Payment Address                             | Invoice Number              | PO Number | Check Description | Check Amount | Liquidated |
|---------|--------------------|------------|-----------|--------------------------------|--------------------------------|-------------|---|-----------------------------|-----------|-------------------|--------------|------------|
| 24193   | A 2630.450-03-0000 | 09/29/2023 |           | TECH MAT & SUPPLY - HS         |                                |             | 22510 NETWORK PLACE , CHICAGO IL 60673-1225 | 16K4-3H1M-PW91              | 230462    |                   | 69.37        | 69.37      |
|         | A 2630.450-03-0000 |            |           | TECH MAT & SUPPLY - HS         |                                |             |   | IVCG-RAWY-9VC7              | 230428    |                   | 28.99        | 28.99      |
|         |                    |            |           |                                |                                |             |   |                             |           | Check Total:      | 1,054.73     |            |
|         | A 5510.450-00-PART |            |           | MAT & SUPPLY - BUS/EQUIP PARTS |                                |             |   | 7027707652                  | 230074    |                   | 627.76       | 627.76     |
|         | A 5510.450-00-PART |            |           | MAT & SUPPLY - BUS/EQUIP PARTS |                                |             |   | 7027707652                  | 230074    |                   | 26.67        | 26.67      |
|         | A 5510.450-00-PART |            |           | MAT & SUPPLY - BUS/EQUIP PARTS |                                |             |   | 7027826696                  | 230074    |                   | 13.30        | 13.30      |
|         |                    |            |           |                                |                                |             |   |                             |           | Check Total:      | 667.73       |            |
| 24194   | A 2855.400-03-0000 | 09/29/2023 | 6152      | DANIEL BIRMAJER                | ATHLETIC - CONTRACT            |             | 8 LAZY TRAIL , PENFIELD NY 14526            |                             |           |                   |              |            |
|         |                    |            |           |                                |                                |             |   | 8/31/23 BOYS VARSITY SOCCER |           |                   | 100.70       |            |
|         |                    |            |           |                                |                                |             |   |                             |           | Check Total:      | 100.70       |            |
| 24195   | A 5510.450-00-PART | 09/29/2023 | 4401      | BOB JOHNSON FORD               | MAT & SUPPLY - BUS/EQUIP PARTS |             | 1675 INTERSTATE DRIVE , AVON NY 14414       | J108497                     | 230081    |                   | 51.70        | 51.70      |
|         |                    |            |           |                                |                                |             |   |                             |           | Check Total:      | 51.70        |            |
| 24196   | A 2110.480-03-SCIE | 09/29/2023 | 7025      | CENGAGE LEARNING INC           | TEXTBOOKS - SCIENCE            |             | PO BOX 936743 , ATLANTA GA 31193-6743       |                             |           |                   |              |            |
|         |                    |            |           |                                |                                |             |   | 81724931                    | 230275    |                   | 3,422.48     | 3,422.48   |
|         |                    |            |           |                                |                                |             |   |                             |           | Check Total:      | 3,422.48     |            |
| 24197   | A 2855.400-03-0000 | 09/29/2023 | 7131      | HAYLEY CERASUOLO               | ATHLETIC - CONTRACT            |             | 36 MAREETA RD , ROCHESTER NY 14624          |                             |           |                   |              |            |
|         |                    |            |           |                                |                                |             |   | BOYS JV SOCCER              |           |                   | 92.55        |            |
|         |                    |            |           |                                |                                |             |   |                             |           | Check Total:      | 92.55        |            |
| 24198   | A 2855.450-03-0000 | 09/29/2023 | 838       | CREEKSIDE INC                  | ATHLETIC - MAT & SUPPLY        |             | PO BOX 288 , EAST PEMBROKE NY 14056         |                             |           |                   |              |            |
|         |                    |            |           |                                |                                |             |   | X90206                      | 230385    |                   | 250.00       | 250.00     |
|         | A 2855.450-03-0000 |            |           | ATHLETIC - MAT & SUPPLY        |                                |             |   | X90199                      | 230385    |                   | 370.00       | 370.00     |
|         |                    |            |           |                                |                                |             |   |                             |           | Check Total:      | 620.00       |            |
| 24199   | A 2855.400-03-0000 | 09/29/2023 | 7139      | NELSON CUPELLO                 | ATHLETIC - CONTRACT            |             | 167 SUNNY MILL LANE , ROCHESTER NY 14626    |                             |           |                   |              |            |
|         |                    |            |           |                                |                                |             |   | BOYS VARSITY SOCCER         |           |                   | 115.70       |            |
|         |                    |            |           |                                |                                |             |   |                             |           | Check Total:      | 115.70       |            |

| Check #<br>Account | Check Date | Vendor ID | Vendor Name<br>Account Description | Explanation | Payment Address                                      | Invoice Number                | Check Description<br>PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|------------------------------------|-------------|--|-------------------------------|--------------------------------|--------------|------------|
| 24200              | 09/29/2023 | 905       | DALBERTH SPORTS                    |             | 925 GENESEE STREET, ROCHESTER NY 14611               |                               |                                | 115.70       |            |
| A 2855.200-03-0000 |            |           | ATHLETIC - EQUIPMENT               |             |  | 20230147                      | 230458                         | 5,000.00     | 5,000.00   |
| 24201              | 09/29/2023 | 8925      | DESIGN SCIENCE INC DBA WIRIS       |             | 444 West Ocean Blvd. Ste 800, Long Beach CA 90802    |                               |                                | 5,000.00     |            |
| A 2630.460-01-0000 |            |           | TECH - SOFTWARE - ES               |             |  | 23-US-1052                    | 230449                         | 92.02        | 92.02      |
| 24202              | 09/29/2023 | 5469      | DIMITRIS DIMITRIADIS               |             | 2790 MANITOU ROAD, ROCHESTER NY 14624                |                               |                                | 92.02        |            |
| A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT                |             |  | GIRLS VARSITY SOCCER          |                                | 115.70       |            |
| 24203              | 09/29/2023 | 8733      | KYLIE DORN                         |             | 44 CINNABAR RD, ROCHESTER NY 14617                   |                               |                                | 115.70       |            |
| A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT                |             |  | 9/21/23 GIRLS JV/V VOLLEYBALL |                                | 190.40       |            |
| 24204              | 09/29/2023 | 8757      | EDUCATIONAL SUPPORT SERVICES       |             | 42 ROSALYN COURT, FREDONIA NY 14063                  |                               |                                | 190.40       |            |
| A 1310.400-00-0000 |            |           | BUS ADMIN - CONTRACTUAL            |             |  | APC 4013                      | 230330                         | 245.00       | 245.00     |
| 24205              | 09/29/2023 | 8937      | ELLIOT, CALIANN                    |             | 6199 Walkers Corners Rd, Byron NY 14422              |                               |                                | 245.00       |            |
| A 1620.450-00-0000 |            |           | CUST - MAT & SUPPLY                |             |  | FINGERPRINT REIMBURSEMENT     |                                | 101.75       |            |
| 24206              | 09/29/2023 | 5236      | ENERGY ENTERPRISES INC             |             | PO BOX 182 10 MILL STREET, MOUNT MORRIS NY 14510     |                               |                                | 101.75       |            |
| A 1621.400-00-CONT |            |           | MAINT - CONTRACT                   |             |  | 191432                        | 230037                         | 300.00       | 300.00     |
| 24207              | 09/29/2023 | 1268      | FLINN SCIENTIFIC                   |             | PO BOX 71721, CHICAGO IL 60694-1721                  |                               |                                | 300.00       |            |
| A 2110.450-03-SCIE |            |           | MAT & SUPPLY - SCIENCE             |             |  | 2905191                       | 230318                         | 889.13       | 889.13     |
| A 2110.450-03-SCIE |            |           | MAT & SUPPLY - SCIENCE             |             |  | 2913337                       | 230318                         | 74.32        | 74.32      |
| 24208              | 09/29/2023 | 1277      | FOLLETT SCHOOL SOLUTIONS INC       |             | 91826 COLLECTION CENTER DRIVE, CHICAGO IL 60693-0918 |                               |                                | 963.45       |            |
| A 2610.450-03-0000 |            |           | LIBRARY MAT & SUPPLY - HS          |             |  | 716015                        | 230191                         | 1,087.83     | 1,087.83   |

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Check Warrant Report For A - 24: GENERAL FUND BILLS - 9/29/2023 For Dates 9/29/2023 - 9/29/2023



| Check #            | Check Date | Vendor ID | Vendor Name                           | Account Description | Explanation                         | Payment Address                   | Invoice Number               | Check Description | PO Number    | Check Amount | Liquidated |
|--------------------|------------|-----------|---------------------------------------|---------------------|-------------------------------------|-----------------------------------|------------------------------|-------------------|--------------|--------------|------------|
| A 2610.450-03-0000 |            |           | LIBRARY MAT & SUPPLY - HS             |                     |                                     |                                   | 716015F                      |                   | 230191       | 104.83       | 104.83     |
| 24209              | 09/29/2023 |           | 7665 GENESEE COMMUNITY CHARTER SCHOOL |                     | 657 EAST AVE                        | ROCHESTER NY 14607                |                              |                   | Check Total: | 1,192.66     |            |
| A 2110.473-01-0000 |            |           | TUITION - CHARTER ELEM SCHOOL         |                     |                                     |                                   | 711/2023BB                   |                   | 230008       | 4,271.60     | 4,271.60   |
| 24210              | 09/29/2023 |           | 6208 GENESEE COUNTY SHERIFF OFFICE    |                     | ATTN: MARGARET SHEELAR              | 165 PARK ROAD<br>BATAVIA NY 14020 |                              |                   | Check Total: | 4,271.60     |            |
| A 2110.400-00-0000 |            |           | CONTRACTUAL                           |                     |                                     |                                   | BBSRO-SEPT23                 |                   | 230010       | 8,537.54     | 8,537.54   |
| 24211              | 09/29/2023 |           | 1365 GENESEE COUNTY TREASURER         |                     | COUNTY BUILDING NO 1 15 MAIN STREET | BATAVIA NY 14020                  |                              |                   | Check Total: | 8,537.54     |            |
| A 1330.400-00-0000 |            |           | TAX COLL - CONTRACTUAL                |                     |                                     |                                   | 8/29/23                      |                   | 230012       | 2,464.15     | 2,464.15   |
| 24212              | 09/29/2023 |           | 8926 GILBERT JAMES                    |                     | 19 Kerry Park                       | Pittsford NY 14531                |                              |                   | Check Total: | 2,464.15     |            |
| A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT                   |                     |                                     |                                   | 9/13/23 GIRLS VARSITY SOCCER |                   |              | 115.70       |            |
| 24213              | 09/29/2023 |           | 1465 GOPHER SPORTS                    |                     | NW 5634 PO BOX 1450                 | MINNEAPOLIS MN 55485              |                              |                   | Check Total: | 115.70       |            |
| A 2110.450-03-SCIE |            |           | MAT & SUPPLY - SCIENCE                |                     |                                     |                                   | IN315072                     |                   | 230415       | 44.46        | 44.46      |
| 24214              | 09/29/2023 |           | 8928 GRIFFAN, MARK JR                 |                     | 1621 Wheatstone Dr                  | Farmington NY 14425               |                              |                   | Check Total: | 44.46        |            |
| A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT                   |                     |                                     |                                   | 8/31/23 BOYS JV SOCCER       |                   |              | 92.55        |            |
| 24215              | 09/29/2023 |           | 1513 GRIPPO ASPHALT MAINTENANCE       |                     | 6044 SAUTELL ROAD                   | BERGEN NY 14416                   |                              |                   | Check Total: | 92.55        |            |
| A 1622.400-00-0000 |            |           | GROUNDS - CONTRACT                    |                     |                                     |                                   | 489                          |                   | 220981       | 15,901.50    | 15,901.50  |
| 24216              | 09/29/2023 |           | 8930 HARMAN, JAMES MICHAEL            |                     | 7 Manhattan Ave                     | Batavia NY 14020                  |                              |                   | Check Total: | 15,901.50    |            |
| A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT                   |                     |                                     |                                   | 9/13/23 GIRLS JV SOCCER      |                   |              | 92.55        |            |
| A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT                   |                     |                                     |                                   | 9/20/23 BOYS JV SOCCER       |                   |              | 92.55        |            |
| Check Total:       |            |           |                                       |                     |                                     |                                   |                              |                   |              | 185.10       |            |





| Check #            | Account                           | Check Date | Vendor ID | Vendor Name               | Account Description | Explanation | Payment Address                                     | Invoice Number               | Check Description | PO Number    | Check Amount | Liquidated |
|--------------------|-----------------------------------|------------|-----------|---------------------------|---------------------|-------------|---|------------------------------|-------------------|--------------|--------------|------------|
| 24217              | A 1620.450-00-0000                | 09/29/2023 | 6601      | HILLYARD INC/ NY          | CUST - MAT & SUPPLY |             | PO BOX 843541 , KANSAS CITY MO 64184                | 605246294                    |                   | 230039       | 140.40       | ✓          |
| 24218              |                                   | 09/29/2023 | 1740      | HURTUBISE TIRE            |                     |             | 63 OLIVER STREET, NORTH TONAWANDANY 14120           |                              |                   | Check Total: | 140.40       |            |
| A 5510.450-00-TIRE | MAT & SUPPLY - TIRES              |            |           |                           |                     |             |   |                              |                   | 230369       | 818.60       | ✓          |
| A 5510.450-00-TIRE | MAT & SUPPLY - TIRES              |            |           |                           |                     |             |   |                              |                   | 230369       | 1,440.00     | ✓          |
| 24219              |                                   | 09/29/2023 | 6982      | I D BOOTH INC             |                     |             | 620 WILLIAM STREET PO BOX 579, ELMIRA NY 14902-0579 |                              |                   | Check Total: | 2,258.60     |            |
| A 1621.450-00-0000 | MAINT - MAT & SUPPLY              |            |           |                           |                     |             |   | S1537864 001                 |                   | 230038       | 369.59       | ✓          |
| 24220              |                                   | 09/29/2023 | 8929      | JARMAN, MATT              |                     |             | 422 Lake Road West Fork - Hamlin NY 14464           |                              |                   | Check Total: | 369.59       |            |
| A 2855.400-03-0000 | ATHLETIC - CONTRACT               |            |           |                           |                     |             |   | 9/13/23 GIRLS JV SOCCER      |                   |              | 92.55        | ✓          |
| 24221              |                                   | 09/29/2023 | 8810      | JMGG DBA CARMEN CHAVEZ    |                     |             | 19 NORTH MAIN STREET ELBA NY 14058                  |                              |                   | Check Total: | 92.55        |            |
| A 1620.400-00-OTHE | CUST - CONTRACT OTHER             |            |           |                           |                     |             |   | SEPT152023#1                 |                   | 230465       | 4,500.00     | ✓          |
| 24222              |                                   | 09/29/2023 | 1843      | JOES AWARDS & TROPHIES    |                     |             | 332 ELLICOTT STREET BATAVIA NY 14020                |                              |                   | Check Total: | 4,500.00     |            |
| A 2855.400-03-0000 | ATHLETIC - CONTRACT               |            |           |                           |                     |             |   | 7947                         |                   | 230312       | 8.00         |            |
| A 2855.450-03-0000 | ATHLETIC - MAT & SUPPLY           |            |           |                           |                     |             |   | 7947                         |                   | 230312       | 25.00        | ✓          |
| 24223              |                                   | 09/29/2023 | 5300      | DR EDMUND C. KOSIOREK III |                     |             | 64 COUNTRY VILLAGE LANE HILTON NY 14468             |                              |                   | Check Total: | 33.00        |            |
| A 2020.400-01-ADMI | PRIN OFF - CONTRACT PROF DEV ELEM |            |           |                           |                     |             |   | 7/26/23                      |                   | 230306       | 5,000.00     | ✓          |
| 24224              |                                   | 09/29/2023 | 8934      | KWIATKOWSKI JOSHUA        |                     |             | 62 Woodhill Dr Rochester NY 14616                   |                              |                   | Check Total: | 5,000.00     |            |
| A 2855.400-03-0000 | ATHLETIC - CONTRACT               |            |           |                           |                     |             |   | 9/18/23 GIRLS VARSITY SOCCER |                   |              | 115.70       | ✓          |
| 24225              |                                   | 09/29/2023 | 1998      | LAKE SHORE LEARNING       |                     |             | 2695 EAST DOMINGUEZ ST, CARSON CA 90895             |                              |                   | Check Total: | 115.70       |            |
| A 2110.450-01-1001 | MAT & SUPPLY - 1ST GRADE          |            |           |                           |                     |             |   | 158323081123                 |                   | 230252       | 33.28        | ✓          |

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Check Warrant Report For A - 24: GENERAL FUND BILLS - 9/29/2023 For Dates 9/29/2023 - 9/29/2023



| Check # | Account            | Check Date | Vendor ID | Vendor Name                    | Account Description                                 | Explanation | Payment Address   | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|---------|--------------------|------------|-----------|--------------------------------|---|-------------|---|----------------|-------------------|-----------|--------------|------------|
| 24226   | A 2855.450-03-0000 | 09/29/2023 | 6674      | LAKESTREET FLORIST & GIFT SHOP | d/b/a JOYCE E. COOK 110 LAKE STREET, LEROY NY 14482 |             |   |                |                   |           | 33.28        |            |
|         |                    |            |           | ATHLETIC - MAT & SUPPLY        |   |             | 2887  | 230134         |                   |           | 51.50        | 51.50      |
| 24227   | A 2110.450-01-0000 | 09/29/2023 | 8842      | KRISTIN LOFTUS                 | MAT & SUPPLY-ELEM                                   |             | 8988 ASBURY RD , LEROY NY 14482   |                |                   |           | 51.50        |            |
|         |                    |            |           |                                |   |             | 114-7287859-1877820   | 230411         |                   |           | 228.85       | 228.85     |
| 24228   | A 2110.450-01-MUSI | 09/29/2023 | 2183      | MAKE MUSIC INC                 | MAT & SUPPLY - MUSIC                                |             | PO BOX 733687 , DALLAS TX 75373-3687                                      |                |                   |           | 228.85       |            |
|         |                    |            |           |                                |   |             | INV-MM6869830   | 230216         |                   |           | 59.99        | 59.99      |
| 24229   | A 2855.400-03-0000 | 09/29/2023 | 8933      | WANKO, THOMAS                  | ATHLETIC - CONTRACT                                 |             | 1745 Athena Drive, Avon NY 14414  |                |                   |           | 59.99        |            |
|         |                    |            |           |                                |   |             | 9/19/23 JV/V GIRLS VOLLEYBALL   |                |                   |           | 190.40       | 190.40     |
| 24230   | A 2855.400-03-0000 | 09/29/2023 | 2209      | NEIL B MARRON                  | ATHLETIC - CONTRACT                                 |             | 154 SUGAR MAPLE DRIVE, ROCHESTER NY 14615                                 |                |                   |           | 190.40       |            |
|         |                    |            |           |                                |   |             | 9/7/23 JV/V VOLLEYBALL  |                |                   |           | 190.40       | 190.40     |
| 24231   | A 2855.400-03-0000 | 09/29/2023 | 2284      | MCQUAID JESUIT HIGH SCHOOL     | ATHLETIC - CONTRACT                                 |             | TODD STEWART, MEET DIRECTOR 1800 SOUTH CLINTON AVENUE, ROCHESTER NY 14618 |                |                   |           | 190.40       |            |
|         |                    |            |           |                                |   |             | 9/30/2023   | 230448         |                   |           | 240.00       | 240.00     |
| 24232   | A 2110.450-03-MUSI | 09/29/2023 | 4625      | MUSIC AND ARTS                 | MAT & SUPPLY - MUSIC                                |             | 5295 Westview Drive Suite 300, FREDERICK MD 21703                         |                |                   |           | 240.00       |            |
|         |                    |            |           |                                |   |             | INV0939771826   | 230164         |                   |           | 150.00       | 150.00     |
| 24233   | A 2110.450-03-ART  | 09/29/2023 | 2467      | NASCO                          | MAT & SUPPLY - ART                                  |             | PO BOX 901 , FORT ATKINSON WI 53538-0901                                  |                |                   |           | 150.00       |            |
|         |                    |            |           |                                |   |             | 503474  | 230321         |                   |           | 546.29       | 546.29     |
| 24234   | A 1620.400-00-ELEC | 09/29/2023 | 2488      | NATIONAL GRID                  | CUST - CONTRACT ELECTRIC                            |             | PO BOX 371376 , PITTSBURGH PA 15250-7376                                  |                |                   |           | 4.35         | 4.35       |
|         |                    |            |           |                                |   |             | 8/11/23-9/13/23   | 230055         |                   |           | 6,733.96     | 6,733.96   |

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| Check # | Check Date | Vendor ID          | Vendor Name                         | Account Description | Explanation | Payment Address  | Invoice Number          | Check Description | PO Number | Check Amount | Liquidated |
|---------|------------|--------------------|-------------------------------------|---------------------|-------------|--|-------------------------|-------------------|-----------|--------------|------------|
| 24235   | 09/29/2023 |                    | 4955 NCS PEARSON EDUCATION INC      |                     |             | 13036 COLLECTION CENTER DRIVE,<br>CHICAGO IL 60693           |                         |                   |           | 6,733.96     |            |
|         |            | A 2820.450-01-0000 | PSYCH - MAT & SUPPLY ELEM           |                     |             |  | 22281434                |                   | 230259    | 907.20       | 907.20     |
|         |            |                    |                                     |                     |             |  |                         |                   |           | 907.20       |            |
| 24236   | 09/29/2023 |                    | 2589 NOCO ENERGY CORPORATION        |                     |             | DEPARTMENT # 116218 PO BOX 5211,<br>BINGHAMTON NY 13902-5211 |                         |                   |           | 907.20       |            |
|         |            | A 5510.450-00-DIES | MAT & SUPPLY - DIESEL FUEL          |                     |             |  |                         |                   | 230334    | 1,307.44     | 1,307.44   |
|         |            | A 5510.450-00-UNLE | MAT & SUPPLY - UNLEADED<br>GASOLINE |                     |             |  |                         |                   | 230331    | 3,097.17     | 3,097.17   |
|         |            |                    |                                     |                     |             |  |                         |                   |           | 4,428.30     | 4,428.30   |
|         |            | A 5510.450-00-DIES | MAT & SUPPLY - DIESEL FUEL          |                     |             |  |                         |                   | 230334    | 4,428.30     | 4,428.30   |
| 24237   | 09/29/2023 |                    | 8736 RYAN ONEILL                    |                     |             | 238 WIDGEDON LNDG HILTON NY 14468                            |                         |                   |           | 8,832.91     |            |
|         |            | A 2855.400-03-0000 | ATHLETIC - CONTRACT                 |                     |             |  |                         |                   |           | 92.55        |            |
|         |            |                    |                                     |                     |             |  |                         |                   |           | 92.55        |            |
| 24238   | 09/29/2023 |                    | 6349 PEARSON CLINICAL               |                     |             | PO BOX 599700 SAN ANTONIO TX 78259                           |                         |                   |           | 92.55        |            |
|         |            | A 2820.450-03-0000 | PSYCH - MAT & SUPPLY HS             |                     |             |  | 22266766                |                   | 230291    | 351.28       | 351.28     |
|         |            | A 2820.450-03-0000 | PSYCH - MAT & SUPPLY HS             |                     |             |  | 22259694                |                   | 230291    | 602.00       | 602.00     |
| 24239   | 09/29/2023 |                    | 4280 PENFIELD CENTRAL SCHOOL        |                     |             | PO BOX 900 PENFIELD NY 14526-0900                            |                         |                   |           | 953.28       |            |
|         |            | A 2855.400-03-0000 | ATHLETIC - CONTRACT                 |                     |             |  | SEPTEMBER 2023          |                   | 230133    | 675.00       | 675.00     |
|         |            |                    |                                     |                     |             |  |                         |                   |           | 675.00       |            |
| 24240   | 09/29/2023 |                    | 2870 PEPPER MUSIC                   |                     |             | PO BOX 786212 PHILADELPHIA PA 19178-6212                     |                         |                   |           | 675.00       |            |
|         |            | A 600              | ACCOUNTS PAYABLE                    |                     |             |  | 365384929               |                   |           | 47.50        |            |
|         |            | A 2110.450-03-MUSI | MAT & SUPPLY - MUSIC                |                     |             |  | 365364627               |                   | 230257    | 714.23       | 714.23     |
|         |            | A 2110.450-03-MUSI | MAT & SUPPLY - MUSIC                |                     |             |  | 365364171               |                   | 230257    | 178.74       | 178.74     |
|         |            |                    |                                     |                     |             |  |                         |                   |           | 940.47       |            |
| 24241   | 09/29/2023 |                    | 6938 FRANK PHILLIPS                 |                     |             | 3742 IROQUOIS ROAD, CALEDONIA NY 14423                       |                         |                   |           | 204.40       |            |
|         |            | A 2855.400-03-0000 | ATHLETIC - CONTRACT                 |                     |             |  | 9/19/23 JV/V VOLLEYBALL |                   |           | 204.40       |            |
| 24242   | 09/29/2023 |                    | 8927 POOSALA, PORNTHIDA             |                     |             | 23 Clintwood Drive Apt D, Rochester NY 14620                 |                         |                   |           | 204.40       |            |
|         |            | A 2855.400-03-0000 | ATHLETIC - CONTRACT                 |                     |             |  | 9/13/23 GIRLS VARSITY   |                   |           | 115.70       |            |

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Check Warrant Report For A - 24: GENERAL FUND BILLS - 9/29/2023 For Dates 9/29/2023 - 9/29/2023



| Check #             | Account            | Check Date | Vendor ID | Vendor Name   | Account Description | Explanation | Payment Address  | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|---------------------|--------------------|------------|-----------|---|---------------------|-------------|--|----------------|-------------------|-----------|--------------|------------|
| 24243               |                    | 09/29/2023 | 3061      | REALLY GOOD STUFF, LLC  |                     |             | PO BOX 734329, CHICAGO IL 60673-4329                                     |                |                   |           | 115.70       |            |
|                     | A 2110.450-01-READ |            |           | MAT & SUPPLY - READING  |                     |             |  | 8307386        |                   | 230270    | 46.20        | ✓          |
|                     | A 2110.450-01-READ |            |           | MAT & SUPPLY - READING  |                     |             |  | 8165903        |                   | 230270    | -24.69       | ✓          |
|                     | A 2110.450-01-READ |            |           | MAT & SUPPLY - READING  |                     |             |  | 8341666        |                   | 230270    | 29.99        | ✓          |
| 24244               |                    | 09/29/2023 | 4153      | REL COMM INC  |                     |             | 250 CUMBERLAND STREET SUITE 214, ROCHESTER NY 14605                      |                |                   |           | 51.50        |            |
|                     | A 1620.400-00-TELE |            |           | CUST - CONTRACT TELEPHONE                                       |                     |             |  | 148028         |                   | 230137    | 62.50        | ✓          |
| 24245               |                    | 09/29/2023 | 7024      | ROCHESTER REGIONAL HEALTH, WESTERN NEW YORK MEDICAL PRACTICE PC |                     |             | PO BOX 10757, ROCHESTER NY 14610-0757                                    |                |                   |           | 62.50        |            |
|                     | A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT   |                     |             |  | 2682           |                   | 230452    | 1,981.25     | ✓          |
| 24246               |                    | 09/29/2023 | 3220      | RUFFELL REIMBURSEMENTS  |                     |             | ATTENTION: JOY RUFFELL 626 MARIS RUN, WEBSTER NY 14580                   |                |                   |           | 1,981.25     |            |
|                     | A 2250.400-01-0000 |            |           | SPEC ED - CONTRACT ELEM   |                     |             |  | 3643           |                   | 230025    | 155.00       | ✓          |
|                     | A 2250.400-03-0000 |            |           | SPEC ED - CONTRACT HS   |                     |             |  | 3643           |                   | 230025    | 155.00       | ✓          |
| 24247               |                    | 09/29/2023 | 3301      | SCHOOL NURSE SUPPLY INC.  |                     |             | 1745 WALLACE AVE, ST CHARLES IL 60174                                    |                |                   |           | 310.00       | ✓          |
|                     | A 2815.450-01-0000 |            |           | HLTH - MAT & SUPPLY ELEM  |                     |             |  | 0961989-IN     |                   | 230201    | 1,147.97     | ✓          |
| 24248               |                    | 09/29/2023 | 3305      | SCHOOL SPECIALTY INC  |                     |             | PO BOX 825640, PHILADELPHIA PA 19182-5640                                |                |                   |           | 1,147.97     |            |
|                     | A 2110.450-01-0000 |            |           | MAT & SUPPLY ELEM   |                     |             |  | 208133077957   |                   | 230401    | 14.55        | ✓          |
|                     | A 2110.450-01-1000 |            |           | MAT & SUPPLY - KDG  |                     |             |  | 308104372422   |                   | 230185    | 186.88       | ✓          |
|                     | A 2110.450-01-0000 |            |           | MAT & SUPPLY ELEM   |                     |             |  | 208133117560   |                   | 230419    | 332.36       | ✓          |
| 24249               |                    | 09/29/2023 | 3349      | SECTION V   |                     |             | CARRIE VIERHILE, TREASURER 131 DRUMLIN COURT MAPLE BLDG, NEWARK NY 14513 |                |                   |           | 533.79       |            |
|                     | A 2855.400-03-0000 |            |           | ATHLETIC - CONTRACT   |                     |             |  | 1403           |                   | 230399    | 550.00       | ✓          |
| 24250               |                    | 09/29/2023 | 3451      | RICK SMITH  |                     |             | 58 CLEARVIEW DRIVE, SPENCERPORT NY 14550                                 |                |                   |           | 550.00       |            |
| 09/28/2023 11:46 AM |                    |            |           |   |                     |             |  |                |                   |           |              |            |



## BYRON BEECHER CSD

Check Warrain. Report For A - 24: GENERAL FUND BILLS - 9/29/2023 For Dates 9/29/2023 - 9/29/2023



| Check #<br>Account  | Check Date<br>Account Description | Vendor ID<br>Vendor Name           | Payment Address<br>Explanation                               | Invoice Number                     | Check Description<br>PO Number                   | Check Amount | Liquidated |
|---------------------|-----------------------------------|------------------------------------|--|------------------------------------|--|--------------|------------|
| A 2855.400-03-0000  | ATHLETIC - CONTRACT               |                                    | 14339  | 9/16/23 CROSS<br>COUNTRY           |  | 137.00       | ✓          |
| 24251               | 09/29/2023                        | 3513-RON SPIOTTA                   | 44 GILMAN ROAD, CHURCHVILLE NY 14428                         |                                    | Check Total:<br>137.00                           | 137.00       | ✓          |
| A 2855.400-03-0000  | ATHLETIC - CONTRACT               |                                    |  | 9/12/23<br>MODIFIED<br>VOLLEYBALL  |  | 101.80       | ✓          |
| A 2855.400-03-0000  | ATHLETIC - CONTRACT               |                                    |  | 9/19/23<br>MODIFIED<br>VOLLEYBALL  |  | 101.80       | ✓          |
| 24252               | 09/29/2023                        | 3545 STAPLES BUSINESS ADVANTAGE    | PO BOX 70242 PHILADELPHIA PA 19176-0242                      |                                    | Check Total:<br>203.60                           | 203.60       | ✓          |
| A 2810.450-01-0000  | GUIDANCE - MAT & SUPPLY<br>ELEM   |                                    |  | 3544628033                         | 230290   | 17.65        | ✓          |
| A 2110.450-03-SCIE  | MAT & SUPPLY - SCIENCE            |                                    |  | 3546814740                         | 230407   | 31.95        | ✓          |
| A 2110.450-03-SCIE  | MAT & SUPPLY - SCIENCE            |                                    |  | 3547007782                         | 230407   | 39.23        | ✓          |
| 24253               | 09/29/2023                        | 6302 RANDY TODD                    | PO BOX 543, NUNDA NY 14517                                   |                                    | Check Total:<br>88.83                            | 88.83        | ✓          |
| A 2855.400-03-0000  | ATHLETIC - CONTRACT               |                                    |  | 9/21/23 GIRLS<br>JVW<br>VOLLEYBALL |  | 204.40       | ✓          |
| 24254               | 09/29/2023                        | 3767 TOSHIBA BUSINESS SOLUTIONS    | PO BOX 927, BUFFALO NY 14240-0927                            |                                    | Check Total:<br>204.40                           | 204.40       | ✓          |
| A 2630.200-01-0000  | TECH COMPUTER EQUIP - ES          |                                    |  | 6099403                            | 230031   | 77.41        | ✓          |
| A 2630.200-03-0000  | TECH COMPUTER EQUIP - HS          |                                    |  | 6099403                            | 230031   | 77.42        | ✓          |
| 24255               | 09/29/2023                        | 3777 TRACTOR SUPPLY COMPANY        | DEPT. 30 - 1205017922 PO BOX 78004,<br>PHOENIX AZ 85062-8004 |                                    | Check Total:<br>154.83                           | 154.83       | ✓          |
| A 1622.450-00-0000  | GROUPS - MAT & SUPPLY             |                                    |  | 920433                             | 230464   | 149.70       | ✓          |
| 24256               | 09/29/2023                        | 6627 **CONTINUED** WB MASON CO INC | PO BOX 981101, BOSTON MA 02298-1101                          |                                    | Check Total:<br>149.70<br>Voided During Printing | 149.70       | ✓          |
| 24257               | 09/29/2023                        | 6627 **CONTINUED** WB MASON CO INC | PO BOX 981101, BOSTON MA 02298-1101                          |                                    | Check Total:<br>0.00<br>Voided During Printing   | 0.00         | ✓          |
| 09/28/2023 11:46 AM |                                   |                                    |  |                                    | Check Total:<br>0.00                             | 0.00         | ✓          |

## BYRON BEVERLY CSD

Check Warrant Report For A - 24: GENERAL FUND BILLS - 9/29/2023 For Dates 9/29/2023 - 9/29/2023



| Check #            | Check Date | Vendor ID | Vendor Name                               | Account Description | Explanation | Payment Address                     | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|---|---------------------|-------------|-------------------------------------|----------------|-------------------|-----------|--------------|------------|
| 24258              | 09/29/2023 |           | 6627 WB MASON CO INC                      |                     |             | PO BOX 981101, BOSTON MA 02298-1101 |                |                   |           |              |            |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH |                     |             |                                     | 240310179      |                   | 230183    | 19.00        | ✓          |
| A 2110.450-01-0000 |            |           | MAT & SUPPLY ELEM                         |                     |             |                                     | 241032106      |                   | 230394    | 489.89       | ✓          |
| A 2110.450-03-SCIE |            |           | MAT & SUPPLY - SCIENCE                    |                     |             |                                     | 240428312      |                   | 230307    | 134.90       | ✓          |
| A 2020.450-01-0000 |            |           | PRIN OFF - MAT & SUPPLY ELEM              |                     |             |                                     | 241032292      |                   | 230414    | 213.73       | ✓          |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH |                     |             |                                     | 240311214      |                   | 230170    | 9.71         | ✓          |
| A 2110.450-01-ART  |            |           | MAT & SUPPLY - ART                        |                     |             |                                     | 240310505      |                   | 230178    | 845.23       | ✓          |
| A 2110.450-03-MATH |            |           | MAT & SUPPLY - MATH                       |                     |             |                                     | 240309427      | ✓                 | 230285    | 179.74       | ✓          |
| A 2110.450-01-1004 |            |           | MAT & SUPPLY - 4TH GRADE                  |                     |             |                                     | 240311026      |                   | 230175    | 298.42       | ✓          |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH |                     |             |                                     | 240326791      |                   | 230183    | 55.26        | ✓          |
| A 2110.450-03-SCIE |            |           | MAT & SUPPLY - SCIENCE                    |                     |             |                                     | 240385267      |                   | 230307    | 25.56        | ✓          |
| A 2020.450-01-0000 |            |           | PRIN OFF - MAT & SUPPLY ELEM              |                     |             |                                     | 241093043      |                   | 230414    | 22.89        | ✓          |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH |                     |             |                                     | 240362804      |                   | 230170    | 88.44        | ✓          |
| A 2110.450-01-ART  |            |           | MAT & SUPPLY - ART                        |                     |             |                                     | 240362576      |                   | 230178    | 220.71       | ✓          |
| A 2110.480-03-MATH |            |           | TEXTBOOKS - MATH                          |                     |             |                                     | 240309427      | ✓                 | 230285    | 117.90       | ✓          |
| A 2110.450-01-1004 |            |           | MAT & SUPPLY - 4TH GRADE                  |                     |             |                                     | 240361959      |                   | 230175    | 9.98         | ✓          |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH |                     |             |                                     | 240792204      |                   | 230170    | 36.18        | ✓          |
| A 2110.450-01-ART  |            |           | MAT & SUPPLY - ART                        |                     |             |                                     | 240383838      |                   | 230178    | 50.82        | ✓          |
| A 2110.450-01-1004 |            |           | MAT & SUPPLY - 4TH GRADE                  |                     |             |                                     | 240460397      |                   | 230175    | 3.34         | ✓          |
| A 2110.450-01-ENEN |            |           | MAT & SUPPLY - ELEM IBL, AIS, VIDEO COACH |                     |             |                                     | 240891167      |                   | 230170    | 4.19         | ✓          |
| A 2110.450-01-ART  |            |           | MAT & SUPPLY - ART                        |                     |             |                                     | 240460711      |                   | 230178    | 9.42         | ✓          |
| A 2110.450-01-1004 |            |           | MAT & SUPPLY - 4TH GRADE                  |                     |             |                                     | 240515203      |                   | 230175    | 6.72         | ✓          |
| A 2110.450-01-ART  |            |           | MAT & SUPPLY - ART                        |                     |             |                                     | CM2104608      |                   | 230178    | -16.47       | ✓          |
| A 2110.450-01-1004 |            |           | MAT & SUPPLY - 4TH GRADE                  |                     |             |                                     | 240911598      |                   | 230175    | 27.99        | ✓          |
| A 2110.450-01-ART  |            |           | MAT & SUPPLY - ART                        |                     |             |                                     | CM2105069      |                   | 230178    | -45.21       | ✓          |
| A 2110.450-01-ART  |            |           | MAT & SUPPLY - ART                        |                     |             |                                     | 240699007      |                   | 230178    | 57.81        | ✓          |
| A 2110.450-01-ART  |            |           | MAT & SUPPLY - ART                        |                     |             |                                     | 240796929      | ✓                 | 230178    | 0.00         | ✓          |
| A 2110.450-01-ART  |            |           | MAT & SUPPLY - ART                        |                     |             |                                     | 240796132      |                   | 230178    | 50.40        | ✓          |

| Check #                    | Account              | Check Date | Vendor ID | Vendor Name        | Account Description | Explanation | Payment Address                           | Invoice Number         | PO Number | Check Description | Check Amount | Liquidated |
|----------------------------|----------------------|------------|-----------|--------------------|---------------------|-------------|---|------------------------|-----------|-------------------|--------------|------------|
| A 2110.450-01-ART          | MAT & SUPPLY - ART   |            |           |                    |                     |             |   | 240796318              | 230178    |                   | 16.47 ✓      | 16.47      |
| A 2110.450-01-ART          | MAT & SUPPLY - ART   |            |           |                    |                     |             |   | 240850865              | 230178    |                   | 13.38 ✓      | 13.38      |
| 24259                      |                      | 09/29/2023 | 5736      | WEBSTER SZANYI LLP |                     |             | 1400 LIBERTY BUILDING - BUFFALO NY 14202  |                        |           | Check Total:      | 2,946.40     |            |
| A 1420.400-00-0000         | LEGAL - CONTRACTUAL  |            |           |                    |                     |             |   | 52862                  | 230036    |                   | 412.50 ✓     | 412.50     |
| 24260                      |                      | 09/29/2023 | 7558      | JASON WILLIAMS     |                     |             | 204 DUNBAR RD - HILTON NY 14468           |                        |           | Check Total:      | 412.50       |            |
| A 2855.400-03-0000         | ATHLETIC - CONTRACT  |            |           |                    |                     |             |   | 9/20/23 VARSITY SOCCER |           |                   | 115.70 ✓     |            |
| 24261                      |                      | 09/29/2023 | 6933      | ZOHO CORPORATION   |                     |             | PO BOX 894926 - LOS ANGELES CA 90189-4926 |                        |           | Check Total:      | 115.70       |            |
| A 2630.460-01-0000         | TECH - SOFTWARE - ES |            |           |                    |                     |             |   | 2382262                | 230373    |                   | 297.50       | 297.50     |
| A 2630.460-03-0000         | TECH - SOFTWARE - HS |            |           |                    |                     |             |   | 2382262                | 230373    |                   | 297.50       | 297.50     |
|                            |                      |            |           |                    |                     |             |   |                        |           | Check Total:      | 595.00       |            |
|                            |                      |            |           |                    |                     |             |   |                        |           | Warrant Total:    | 91,285.51    |            |
|                            |                      |            |           |                    |                     |             |   |                        |           | Vendor Portion:   | 91,285.51    |            |
|                            |                      |            |           |                    |                     |             |   |                        |           | Payroll Portion:  | 0.00         |            |
| Number of Transactions: 73 |                      |            |           |                    |                     |             |   |                        |           |                   |              |            |

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims: 73 in number, in the total amount of \$ 91,285.51. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/28/23 Jason M. Winkler Chairman Adelton  
 Date Signature Title



# BYRON BERGEN CSD

Check W... ant Report For C - 4: SCHOOL LUNCH FUND BILLS - 09/15/23 Fo...ates 9/15/2023 - 9/15/2023



| Check # | Account            | Check Date | Vendor ID | Vendor Name                 | Account Description   | Explanation | Payment Address                                     | Invoice Number | Check Description  | PO Number           | Check Amount | Liquidated |
|---------|--------------------|------------|-----------|-----------------------------|-----------------------|-------------|---|----------------|--------------------|---------------------|--------------|------------|
| 201104  | C 2860.450-00-0000 | 09/15/2023 | 287       | BATAVIA RESTAURANT SUPPLY   | MATERIALS & SUPPLIES  |             | 301 WEST MAIN STREET , BATAVIA NY 14020             | 1-744981-01    |                    | 230120              | 81.95        | 81.95      |
| 201105  | C 691              | 09/15/2023 | 8913      | CAUSYN AMANDA               | DEFERRED REVENUE      |             | 6596 Warboys Road , Byron NY 14422                  |                | MEAL REIMBURSEMENT | Check Total: 230117 | 81.95        | 81.95      |
| 201106  | C 691              | 09/15/2023 | 7455      | LAUREN DICKSON              | DEFERRED REVENUE      |             | 8095 CREAMERY RD , BERGEN NY 14416                  |                | MEAL REIMBURSEMENT | Check Total: 230117 | 20.35        | 20.35      |
| 201107  | C 691              | 09/15/2023 | 8920      | MARSOGGI KELLY              | DEFERRED REVENUE      |             | 7974 Townline Road , Bergen NY 14416                |                | MEAL REIMBURSEMENT | Check Total: 230117 | 21.41        | 21.41      |
| 201108  | C 691              | 09/15/2023 | 8921      | MCANDREW, MELLISA           | DEFERRED REVENUE      |             | 6604 Warboys Road , Byron NY 14422                  |                | MEAL REIMBURSEMENT | Check Total: 230117 | 24.95        | 24.95      |
| 201109  | C 2860.450-00-0000 | 09/15/2023 | 3079      | REGIONAL DISTRIBUTORS INC   | MATERIALS & SUPPLIES  |             | P.O. BOX 60859 , ROCHESTER NY 14606                 |                | MEAL REIMBURSEMENT | Check Total: 230117 | 84.75        | 84.75      |
| 201110  | C 2860.410-00-0000 | 09/15/2023 | 3634      | SYSCO FOOD SVCS OF SYRACUSE | FOOD PURCHASE - LUNCH |             | PO BOX 80 , WARNERS NY 13164                        |                | MEAL REIMBURSEMENT | Check Total: 230117 | 9.80         | 9.80       |
| 201111  | C 2860.410-00-0000 | 09/15/2023 | 3822      | TYSON FOODS INC             | FOOD PURCHASE - LUNCH |             | 2200 W DON TYSON PARKWAY , SPRINGDALE AR 72762-6901 |                | MEAL REIMBURSEMENT | Check Total: 230117 | 1,215.18     | 1,215.18   |
| 201112  | C 2860.410-00-0000 | 09/15/2023 | 3822      | TYSON FOODS INC             | FOOD PURCHASE - LUNCH |             | 2200 W DON TYSON PARKWAY , SPRINGDALE AR 72762-6901 |                | MEAL REIMBURSEMENT | Check Total: 230117 | 2,066.92     | 2,066.92   |
| 201113  | C 2860.410-00-0000 | 09/15/2023 | 3822      | TYSON FOODS INC             | FOOD PURCHASE - LUNCH |             | 2200 W DON TYSON PARKWAY , SPRINGDALE AR 72762-6901 |                | MEAL REIMBURSEMENT | Check Total: 230117 | 1,492.06     | 1,492.06   |
| 201114  | C 2860.450-00-0000 | 09/15/2023 | 3822      | TYSON FOODS INC             | MATERIALS & SUPPLIES  |             | 2200 W DON TYSON PARKWAY , SPRINGDALE AR 72762-6901 |                | MEAL REIMBURSEMENT | Check Total: 230117 | 72.53        | 72.53      |
| 201115  | C 2860.450-00-0000 | 09/15/2023 | 3822      | TYSON FOODS INC             | MATERIALS & SUPPLIES  |             | 2200 W DON TYSON PARKWAY , SPRINGDALE AR 72762-6901 |                | MEAL REIMBURSEMENT | Check Total: 230117 | 20.14        | 20.14      |
| 201116  | C 2860.450-00-0000 | 09/15/2023 | 3822      | TYSON FOODS INC             | MATERIALS & SUPPLIES  |             | 2200 W DON TYSON PARKWAY , SPRINGDALE AR 72762-6901 |                | MEAL REIMBURSEMENT | Check Total: 230117 | 3,651.65     | 3,651.65   |



# BYRON BERGEN CSD

Check Vant Report For C - 4: SCHOOL LUNCH FUND BILLS - 09/15/23 For Dates 9/15/2023 - 9/15/2023

| Check #            | Account | Check Date | Vendor ID | Vendor Name                      | Account Description | Explanation | Payment Address                   | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|--------------------|---------|------------|-----------|----------------------------------|---------------------|-------------|-----------------------------------|----------------|-------------------|-----------|--------------|------------|
| C 2860.410-00-0000 |         |            |           | FOOD PURCHASE - LUNCH            |                     |             |                                   | 31475123       |                   | 230118    | 242.47       | 242.47     |
| 201112             |         | 09/15/2023 |           | 3870 UPSTATE NIAGARA COOPERATIVE |                     |             | PO BOX 269 LANCASTER NY 14086-316 |                |                   |           | 242.47       |            |
| C 2860.410-00-0000 |         |            |           | FOOD PURCHASE - LUNCH            |                     |             |                                   | 485952         |                   | 230104    | 98.05        | 98.05      |
|                    |         |            |           |                                  |                     |             |                                   |                |                   |           | 98.05        |            |
|                    |         |            |           |                                  |                     |             |                                   |                |                   |           | 5,451.41     |            |
|                    |         |            |           |                                  |                     |             |                                   |                |                   |           | 5,451.41     |            |
|                    |         |            |           |                                  |                     |             |                                   |                |                   |           | 0.00         |            |

## Certification of Warrant

To The District Treasurer I hereby certify that I have verified the above claims \$ 5,451.41 in number, in the total amount of and charge each to the proper fund. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed.

9/14/23  
 Date  
 Signature  
 Title

# BYRON BERGEN CSD

Check Warrant Report For C - 3: SCHOOL LUNCH FUND - 9/1/2023 For Dates 9/1/2023 - 9/1/2023



| Check # | Account | Check Date | Vendor ID | Vendor Name         | Account Description | Explanation                  | Payment Address | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|---------|---------|------------|-----------|---------------------|---------------------|------------------------------|-----------------|----------------|-------------------|-----------|--------------|------------|
| 201103  | C 210   | 09/01/2023 | 4608      | VICKY SHALLENBERGER | PETTY CASH          | PETTY CASH , BERGEN NY 14416 |                 |                |                   |           |              |            |

SEPTEMBER 23

|                           |        |
|---------------------------|--------|
| Number of Transactions: 1 | 160.00 |
| Check Total:              | 160.00 |
| Warrant Total:            | 160.00 |
| Vendor Portion:           | 160.00 |
| Payroll Portion:          | 0.00   |

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, \$ 160.00 in number, in the total amount of and charge each to the proper fund. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed

9/1/23 [Signature] [Signature]  
 Date Signature Title

## BYRON BERGEN CSD

Check Warrant Report For C - 5: SCHOOL LUNCH FUND BILLS - 9/22/2023 For Dates 9/22/2023 - 9/22/2023



| Check #            | Check Date | Vendor ID | Vendor Name                         | Account Description | Explanation | Payment Address   | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|-------------------------------------|---------------------|-------------|---|----------------|-------------------|-----------|--------------|------------|
| 201113             | 09/22/2023 | 1383      | GENESEE VALLEY BOCES                |                     |             | 80 MUNSON STREET, LEROY NY 14482  |                |                   |           |              |            |
| C 2860.490-00-0000 |            |           | BOCES SERVICES                      |                     |             |   |                |                   | 230122    | 13,133.30    | 13,133.30  |
| 201116             | 09/22/2023 | 5912      | AMERICAN FRUIT & VEGETABLE CO       |                     |             | 205 MUSHROOM BLVD PO BOX 20613<br>ROCHESTER NY 14602                      |                |                   |           | 13,133.30    |            |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   |                |                   |           |              |            |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | 878215-IN      |                   | 230113    | 64.65        | 64.65      |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | 878217-IN      |                   | 230113    | 101.45       | 101.45     |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | 879362-IN      |                   | 230113    | 163.60       | 163.60     |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | 879369-IN      |                   | 230113    | 313.85       | 313.85     |
| 201117             | 09/22/2023 | 7307      | DANA BLOOM                          |                     |             | 7640 CHILRIGA CENTER RD CHURCHVILLE<br>NY 14428                           |                |                   |           | 643.55       |            |
| C 2860.400-00-0000 |            |           | CONTRACTUAL EXPENSE                 |                     |             |   | FINGERPRINT    |                   |           | 101.75       |            |
|                    |            |           |                                     |                     |             |   | REIMBURSEMENT  |                   |           |              |            |
| 201118             | 09/22/2023 | 8781      | BURLY BROTHERS COUNTRY BUTCHERY LLC |                     |             | 4154 EAST MAIN STREET ROAD ATTICA NY<br>14014                             |                |                   |           | 101.75       |            |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | 495            |                   | 230114    | 720.00       | 720.00     |
| 201119             | 09/22/2023 | 5909      | HERSHEYS ICE CREAM                  |                     |             | 8220 PARK ROAD BATAVIA NY 14020   |                |                   |           | 720.00       |            |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | INVE0019574331 |                   | 230119    | 437.76       | 437.76     |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | INVE0019576587 |                   | 230119    | 776.88       | 776.88     |
| 201120             | 09/22/2023 | 6698      | LATINA FOODS                        |                     |             | LATINA BOULEVARD FOODS LLC 1<br>SCRIVER DR SUITE #1 CHEEKTOWAGAY<br>14227 |                |                   |           | 1,214.64     |            |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | 1623679D       |                   | 230102    | 520.90       | 520.90     |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | 1623329D       |                   | 230102    | 571.62       | 571.62     |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | CM1623679D     |                   | 230102    | 53.96        | 0.00       |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | CM1623329D     |                   | 230102    | 26.98        | 0.00       |
| 201121             | 09/22/2023 | 2698      | OAKFIELD ALABAMA CENTRAL SCHOOL     |                     |             | 7001 LEWISTON ROAD OAKFIELD NY 14125                                      |                |                   |           | 1,011.58     |            |
| C 2860.410-00-0000 |            |           | FOOD PURCHASE - LUNCH               |                     |             |   | 9/13/23        |                   | 230374    | 451.36       | 400.00     |
|                    |            |           |                                     |                     |             |   |                |                   |           | 451.36       |            |

09/28/2023 09:28 AM

Page

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## BYRON PARGEN CSD

Check Warrant Report For C - 5: SCHOOL LUNCH FUND BILLS - 9/22/2023 Fc. Dates 9/22/2023 - 9/22/2023



| Check #                    | Account            | Check Date | Vendor ID | Vendor Name                 | Account Description   | Explanation | Payment Address                                   | Invoice Number | Check Description | PO Number | Check Amount     | Liquidated |
|----------------------------|--------------------|------------|-----------|-----------------------------|-----------------------|-------------|---|----------------|-------------------|-----------|------------------|------------|
| 201122                     | C 2860.450-00-0000 | 09/22/2023 | 3079      | REGIONAL DISTRIBUTORS INC   | MATERIALS & SUPPLIES  |             | P.O. BOX 60859, ROCHESTER NY 14606                | S1995385.001   |                   | 230111    | 707.32           | 707.32     |
| 201123                     | C 2860.410-00-0000 | 09/22/2023 | 5612      | ROANOKE APPLE FARMS         | FOOD PURCHASE - LUNCH |             | 6370 EAST BETHANY LEROY ROAD<br>STAFFORD NY 14143 |                |                   | 230103    | 157.50           | 157.50     |
| 201124                     | C 2860.410-00-0000 | 09/22/2023 | 6088      | TORREY FARMS                | FOOD PURCHASE - LUNCH |             | 7142 OAK ORCHARD ROAD, ELBA NY 14058              |                |                   | 230105    | 88.00            | 88.00      |
| 201125                     | C 2860.410-00-0000 | 09/22/2023 | 3870      | UPSTATE NIAGARA COOPERATIVE | FOOD PURCHASE - LUNCH |             | PO BOX 269, LANCASTER NY 14086-316                |                |                   | 230104    | 496.69           | 496.69     |
| 201126                     | C 2860.410-00-0000 | 09/22/2023 | 4095      | CH WRIGHT                   | FOOD PURCHASE - LUNCH |             | PO BOX 10, LEROY NY 14482-0010                    |                |                   | 230106    | 180.00           | 180.00     |
| Number of Transactions: 12 |                    |            |           |                             |                       |             |   |                |                   |           |                  |            |
|                            |                    |            |           |                             |                       |             |   |                |                   |           | Check Total:     | 180.00     |
|                            |                    |            |           |                             |                       |             |   |                |                   |           | Warrant Total:   | 19,531.85  |
|                            |                    |            |           |                             |                       |             |   |                |                   |           | Vendor Portion:  | 19,531.85  |
|                            |                    |            |           |                             |                       |             |   |                |                   |           | Payroll Portion: | 0.00       |

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 12 in number, in the total amount of \$ 19,531.85. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/28/23 [Signature] Claims Auditor  
Date Signature Title



## BYRON PERGEN CSD

Check Warrant Report For F - 2: FEDERAL FUND BILLS - 09/15/23 For Dates 9/15/2023 - 9/15/2023



| Check #  | Account | Check Date | Vendor ID | Vendor Name                         | Account Description | Explanation | Payment Address                        | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|--|---------|------------|-----------|-------------------------------------|---------------------|-------------|--|----------------|-------------------|-----------|--------------|------------|
| 400509   |         | 09/15/2023 |           | 7625 GARDEN TRENDS DBA HARRIS SEEDS |                     |             | 355 PAUL ROAD , ROCHESTER NY 14624     |                |                   |           |              |            |
| F 2115.450-03-PTEC PTECH MATERIALS & SUPPLIES - HS |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
|  |         |            |           |                                     |                     |             | ORD2866941                             |                |                   | 230351    | 462.37       | 462.37     |
| 400510   |         | 09/15/2023 |           | 7624 HILLSIDE CHILDREN'S CENTER     |                     |             | 1183 MONROE AVE , ROCHESTER NY 14620   |                |                   |           |              |            |
|  |         |            |           |                                     |                     |             | JULY                                   |                |                   | 230375    | 4,461.00     | 4,461.00   |
| 400511   |         | 09/15/2023 |           | 8748 OAK ORCHARD CONCRETE           |                     |             | 10831 BLAIR RD , MEDINA NY 14103       |                |                   |           | 4,461.00     |            |
|  |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
| F 2115.450-03-PTEC PTECH MATERIALS & SUPPLIES - HS |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
|  |         |            |           |                                     |                     |             | 67204                                  |                |                   | 230357    | 1,800.00     | 1,800.00   |
| F 2115.450-03-PTEC PTECH MATERIALS & SUPPLIES - HS |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
|  |         |            |           |                                     |                     |             | 67206                                  |                |                   | 230357    | 1,450.00     | 1,450.00   |
| 400512   |         | 09/15/2023 |           | 7323 VILLA OF HOPE                  |                     |             | 3300 DEWEY AVENUE , ROCHESTER NY 14616 |                |                   |           | 3,250.00     |            |
|  |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
| F 2330.470-00-4408 NYS4408 TUITION                 |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
|  |         |            |           |                                     |                     |             | 6541                                   |                |                   | 230376    | 4,216.80     | 4,216.80   |
| Number of Transactions: 4                          |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
| Check Total: 3,250.00                              |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
| Check Total: 4,216.80                              |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
| Warrant Total: 12,390.17                           |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
| Vendor Portion: 12,390.17                          |         |            |           |                                     |                     |             |  |                |                   |           |              |            |
| Payroll Portion: 0.00                              |         |            |           |                                     |                     |             |  |                |                   |           |              |            |

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 4 in number, in the total amount of \$ 12,390.17. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/23

Date

Signature

Title

claims auditor

## BYRON PERGEN CSD

Check Warrant Report For F - 3: FEDERAL FUND BILLS - 9/29/2023 For Dates 9/1/2023 - 9/30/2023



| Check #<br>Account      | Check Date | Vendor ID | Vendor Name          | Account Description   | Explanation          | Payment Address                                   | Invoice Number | Check Description | PO Number | Check Amount     | Liquidated |
|-------------------------|------------|-----------|----------------------|---|----------------------|---|----------------|-------------------|-----------|------------------|------------|
| 400513                  | 09/28/2023 |           |                      | 7610 ENGINEERING SERVICES AND PRODUCTS COMPANY DBA GROWERS SUPPLY |                      | 1395 JOHN FITCH BLVD, SOUTH WINDSOR CT 06074      |                |                   |           |                  |            |
| F 2115.450-03-PTEC      |            |           |                      | PTECH MATERIALS & SUPPLIES - HS                                   |                      |   | 7763281        |                   | 230416    | 2,098.51         | 2,098.51   |
| 400514                  | 09/28/2023 | 1383      | GENESEE VALLEY BOGES |   |                      | 80 MUNSON STREET, LEROY NY 14482                  |                |                   |           | 2,098.51         |            |
| F 2330.490-00-4408      |            |           |                      | NYS4408 BOGES   | 1ST HALF ESY BILLING |   | C0033-24       |                   | 230422    | 6,017.00         | 6,017.00   |
| 400515                  | 09/28/2023 | 6385      | INTIVITY INC.        |   |                      | 106 DESPATCH DRIVE STE 2, EAST ROCHESTER NY 14445 |                |                   |           | 6,017.00         |            |
| F 2115.450-03-PTEC      |            |           |                      | PTECH MATERIALS & SUPPLIES - HS                                   |                      |   | 1867107-0      |                   | 230446    | 890.74           | 890.74     |
| F 2115.450-03-PTEC      |            |           |                      | PTECH MATERIALS & SUPPLIES - HS                                   |                      |   | 1865946-0      |                   | 230425    | 255.91           | 255.91     |
| F 2115.450-03-PTEC      |            |           |                      | PTECH MATERIALS & SUPPLIES - HS                                   |                      |   | 1865945-0      |                   | 230424    | 820.46           | 820.46     |
| F 2115.490-03-PTEC      |            |           |                      | PTECH BOGES SERVICES - HS   |                      |   | 1867107-0      |                   | 230446    | 19.32            | 19.32      |
| F 2115.450-03-PTEC      |            |           |                      | PTECH MATERIALS & SUPPLIES - HS                                   |                      |   | 1865945-1      |                   | 230424    | 119.40           | 119.40     |
| <b>Check Total:</b>     |            |           |                      |   |                      |   |                |                   |           | <b>2,098.51</b>  |            |
| <b>Check Total:</b>     |            |           |                      |   |                      |   |                |                   |           | <b>6,017.00</b>  |            |
| <b>Check Total:</b>     |            |           |                      |   |                      |   |                |                   |           | <b>6,017.00</b>  |            |
| <b>Check Total:</b>     |            |           |                      |   |                      |   |                |                   |           | <b>890.74</b>    |            |
| <b>Check Total:</b>     |            |           |                      |   |                      |   |                |                   |           | <b>255.91</b>    |            |
| <b>Check Total:</b>     |            |           |                      |   |                      |   |                |                   |           | <b>820.46</b>    |            |
| <b>Check Total:</b>     |            |           |                      |   |                      |   |                |                   |           | <b>19.32</b>     |            |
| <b>Check Total:</b>     |            |           |                      |   |                      |   |                |                   |           | <b>119.40</b>    |            |
| <b>Check Total:</b>     |            |           |                      |   |                      |   |                |                   |           | <b>2,105.83</b>  |            |
| <b>Warrant Total:</b>   |            |           |                      |   |                      |   |                |                   |           | <b>10,221.34</b> |            |
| <b>Vendor Portion:</b>  |            |           |                      |   |                      |   |                |                   |           | <b>10,221.34</b> |            |
| <b>Payroll Portion:</b> |            |           |                      |   |                      |   |                |                   |           | <b>0.00</b>      |            |

Number of Transactions: 3

## Certification of Warrant

To The District Treasurer, I hereby certify that I have verified the above claims, 3 in number, in the total amount of \$ 10,221.34. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/28/23

Date

Signature

Title

Cavanagh, Auditor

Check Warrant Report For H - 4: CAPITAL FUND BILLS - 09/15/23 For Dates 9/15/2023 - 9/15/2023

| Check #<br>Account | Check Date | Vendor ID | Vendor Name<br>Account Description     | Explanation | Payment Address                                    | Invoice Number          | PO Number    | Check Description | Check Amount | Liquidated |
|--------------------|------------|-----------|--|-------------|--|-------------------------|--------------|-------------------|--------------|------------|
| 2704               | 09/15/2023 | 8834      | ASTROTURF CORPORATION                  |             | 2680 ABUTMENT RD SE , DALTON GA 30721              |                         |              |                   |              |            |
| H 2021 300-03-2023 |            |           | TRACK RESURFACING -<br>PHASE 1 - HS    |             |  | APP # R23-8002-<br>21-1 | 220889       |                   | 164,921.25   | 164,921.25 |
| 2705               | 09/15/2023 | 8832      | ATLANTIC TESTING LABORATORIES, LIMITED |             | 6431 US HIGHWAY 11, CANTON NY 13617                |                         |              |                   | 164,921.25   |            |
|                    |            |           |  |             |  |                         | Check Total: |                   | 164,921.25   |            |
| H 2021 231-00-2023 |            |           | ASBESTOS MONITORING                    |             | 05/29/23-07/02/23                                  |                         | 220848       |                   | 3,142.50     | 3,142.50   |
| H 2021 231-00-2023 |            |           | ASBESTOS MONITORING                    |             | 06/26/23-07/23/23                                  |                         | 220848       |                   | 5,192.75     | 5,192.75   |
|                    |            |           |  |             |  |                         | Check Total: |                   | 8,335.25     |            |
| 2706               | 09/15/2023 | 383       | BLACKMON-FARRELL ELECTRIC INC          |             | 57 HALSTEAD STREET , ROCHESTER NY 14610            |                         |              |                   |              |            |
| H 2021 292-01-2023 |            |           | ELECTRICAL - PHASE 1 - ELEM            |             |  | APP # 5                 | 220890       |                   | 4,180.00     | 4,180.00   |
| H 2021 292-03-2023 |            |           | ELECTRICAL - PHASE 1 - HS              |             |  | APP # 5                 | 220890       |                   | 60,220.50    | 60,220.50  |
|                    |            |           |  |             |  |                         | Check Total: |                   | 64,400.50    |            |
| 2707               | 09/15/2023 | 8836      | EARTHTECH DEVELOPERS LLC               |             | 85 FAYETTE STREET , BROCKPORT NY 14420             |                         |              |                   |              |            |
| H 2021 299-03-2023 |            |           | SITE - PHASE 1 - HS                    |             |  | APP # 5                 | 220893       |                   | 202,777.50   | 202,777.50 |
|                    |            |           |  |             |  |                         | Check Total: |                   | 202,777.50   |            |
| 2708               | 09/15/2023 | 1129      | ELMER W DAVIS INC                      |             | 1217 CLIFFORD AVENUE , ROCHESTER NY 14621          |                         |              |                   |              |            |
| H 2021 297-03-2023 |            |           | ROOFING - PHASE 1 - HS                 |             |  | APP # 11422-03          | 220977       |                   | 254,457.50   | 254,457.50 |
|                    |            |           |  |             |  |                         | Check Total: |                   | 254,457.50   |            |
| 2709               | 09/15/2023 | 7027      | KIRCHER CONSTRUCTION INC               |             | 3090 MT. MORRIS GENESEO ROAD , MT. MORRIS NY 14510 |                         |              |                   |              |            |
| H 2021 290-01-2023 |            |           | GENERAL CONST - PHASE 1 - ELEM         |             |  | APP # 5                 | 220887       |                   | 4,750.00     | 3,585.19   |
| H 2021 290-03-2023 |            |           | GENERAL CONST - PHASE 1 - HS           |             |  | APP # 5                 | 220887       |                   | 190,950.00   | 190,950.00 |
| H 2021 290-04-2023 |            |           | GENERAL CONST - PHASE 1 - NATATORIUM   |             |  | APP # 5                 | 220887       |                   | 19,950.00    | 19,950.00  |
|                    |            |           |  |             |  |                         | Check Total: |                   | 215,650.00   |            |
| 2710               | 09/15/2023 | 8835      | T BELL CONSTRUCTION CORPORATION        |             | 45 REGENCY OAKS BOULEVARD , ROCHESTER NY 14624     |                         |              |                   |              |            |
| H 2021 294-01-2023 |            |           | HVAC - PHASE 1 - ELEM                  |             |  | APP # 4                 | 220891       |                   | 103,787.50   | 103,787.50 |
| H 2021 294-03-2023 |            |           | HVAC - PHASE 1 - HS                    |             |  | APP # 4                 | 220891       |                   | 123,120.00   | 123,120.00 |
|                    |            |           |  |             |  |                         | Check Total: |                   | 226,907.50   |            |
| 2711               | 09/15/2023 | 6998      | THURSTON DUDEK LLC                     |             | 291 DAVID PARKWAY , ONTARIO NY 14519               |                         |              |                   |              |            |



## BYRON PERGEN CSD

Check Warrant Report For H - 4: CAPITAL FUND BILLS - 09/15/23 For Dates 9/15/2023 - 9/15/2023



| Check #            | Account | Check Date | Vendor ID | Vendor Name   | Account Description             | Explanation | Payment Address                            | Invoice Number | Check Description | PO Number  | Check Amount | Liquidated |
|--------------------|---------|------------|-----------|---------------|---------------------------------|-------------|--|----------------|-------------------|------------|--------------|------------|
| H 2021.296-01-2023 |         |            |           |               | PLUMBING - PHASE 1 - ELEM       |             |  | APP # 3        | 220888            | 59,375.00  | 59,375.00    |            |
| H 2021.296-03-2023 |         |            |           |               | PLUMBING - PHASE 1 - HS         |             |  | APP # 3        | 220888            | 9,500.00   | 9,500.00     |            |
| H 2021.296-04-2023 |         |            |           |               | PLUMBING - PHASE 1 - NATATORIUM |             |  | APP # 3        | 220888            | 2,850.00   | 2,850.00     |            |
| 2712               |         | 09/15/2023 | 3769      | TOTH'S SPORTS |                                 |             | 71 VICTOR HEIGHTS PARKWAY, VICTOR NY 14564 |                | Check Total:      | 71,725.00  |              |            |
| H 2021.301-03-2023 |         |            |           |               | SCOREBOARDS - PHASE 1 - HS      |             |  | APP # 1        | 220978            | 186,456.50 | 186,456.50   |            |

Number of Transactions: 9

Check Total: 186,456.50

Warrant Total: 1,395,631.00

Vendor Portion: 1,395,631.00

Payroll Portion: 0.00

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims of \_\_\_\_\_ in number, in the total amount of \$1,395,631.00. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/23 Charles Anderson \_\_\_\_\_  
 Date Signature Title



## BYRON PARGEN CSD

Check Warrant Report For H - 5: CAPITAL FUND BILLS - 9/29/2023 For Dates 9/1/2023 - 9/30/2023



| Check #<br>Account | Check Date | Vendor ID | Vendor Name                                     | Account Description | Explanation | Payment Address  | Invoice Number   | Check Description | PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|---|---------------------|-------------|--|------------------|-------------------|-----------|--------------|------------|
| 2713               | 09/28/2023 |           | 8832 ATLANTIC TESTING LABORATORIES, LIMITED     |                     |             | 6431 US HIGHWAY 11, CANTON NY 13617  |                  |                   |           |              |            |
| H 2021.229-00-2023 |            |           | CONCRETE TESTING                                |                     |             |  | 246772           |                   | 220848    | 4,073.40     | 2,262.50   |
| H 2021.231-00-2023 |            |           | ASBESTOS MONITORING                             |                     |             |  | 246779           |                   | 220848    | 220.00       | 220.00     |
| 2714               | 09/28/2023 |           | 383 BLACKMON-FARRELL ELECTRIC INC               |                     |             | 57 HALSTEAD STREET, ROCHESTER NY 14610                                       |                  |                   |           | 4,293.40     |            |
| H 2021.292-03-2023 |            |           | ELECTRICAL - PHASE 1 - HS                       |                     |             |  | APP NO. 6        |                   | 220890    | 92,056.35    | 92,056.35  |
| 2715               | 09/28/2023 |           | 7629 CAMPUS CONSTRUCTION MANAGEMENT GROUP, INC. |                     |             | 1241 PITTSFORD-VICTOR RD #104, PITTSFORD NY 14534                            |                  |                   |           | 92,056.35    |            |
| H 2021.204-00-2023 |            |           | CONSTRUCTION MGMT - PHASE 1                     |                     |             |  | APP - 00018      |                   | 210740    | 28,778.00    | 28,778.00  |
| 2716               | 09/28/2023 |           | 695 CLARK PATTERSON ENGINEERS, SUR              |                     |             | CPL, ACCOUNTING DEPARTMENT 255 WOODCLIFF DRIVE, SUITE 200, FAIRPORT NY 14450 |                  |                   |           | 28,778.00    |            |
| H 2021.201-00-2023 |            |           | ARCHITECTS - PHASE 1                            |                     |             |  | 93285            |                   | 210739    | 6,395.44     | 6,395.44   |
| H 2021.202-00-2023 |            |           | ARCHITECTS REIMBURSEABLES - PHASE 1             |                     |             |  | 93285            |                   | 210739    | 499.00       | 499.00     |
| 2717               | 09/28/2023 |           | 8836 EARTHTECH DEVELOPERS LLC                   |                     |             | 85 FAYETTE STREET, BROCKPORT NY 14420  |                  |                   |           | 6,894.44     |            |
| H 2021.299-03-2023 |            |           | SITE - PHASE 1 - HS                             |                     |             |  | PAY APP #6       |                   | 220893    | 37,171.60    | 37,171.60  |
| 2718               | 09/28/2023 |           | 1129 ELMER W DAVIS INC                          |                     |             | 1217 CLIFFORD AVENUE, ROCHESTER NY 14621                                     |                  |                   |           | 37,171.60    |            |
| H 2021.297-03-2023 |            |           | ROOFING - PHASE 1 - HS                          |                     |             |  | APP NO. 11422.04 |                   | 220977    | 838,245.85   | 838,245.85 |
| 2719               | 09/28/2023 |           | 7027 KIRCHER CONSTRUCTION INC                   |                     |             | 3090 MT MORRIS GENESEE ROAD, MT MORRIS NY 14510                              |                  |                   |           | 838,245.85   |            |
| H 2021.290-03-2023 |            |           | GENERAL CONST - PHASE 1 - HS                    |                     |             |  | APP NO. 6        |                   | 220887    | 673,075.00   | 673,075.00 |
| H 2021.290-04-2023 |            |           | GENERAL CONST - PHASE 1 - NATATORIUM            |                     |             |  | APP NO. 6        |                   | 220887    | 19,475.00    | 19,475.00  |
| 2720               | 09/28/2023 |           | 6998 THURSTON DUDEK LLC                         |                     |             | 291 DAVID PARKWAY, ONTARIO NY 14519  |                  |                   |           | 692,550.00   |            |

09/28/2023 09:45 AM

## BYRON PARGEN CSD

Check Warrant Report For H - 5: CAPITAL FUND BILLS - 9/29/2023 For Dates 9/1/2023 - 9/30/2023



| Check #                   | Account          | Check Date | Vendor ID | Vendor Name               | Account Description | Explanation | Payment Address | Invoice Number | PO Number | Check Description | Check Amount | Liquidated |
|---------------------------|------------------|------------|-----------|---------------------------|---------------------|-------------|-----------------|----------------|-----------|-------------------|--------------|------------|
| H                         | 2021.296-01-2023 |            |           | PLUMBING - PHASE 1 - ELEM |                     |             |                 | APP NO. #4     | 220888    |                   | 7,600.00     | 7,600.00   |
| H                         | 2021.296-03-2023 |            |           | PLUMBING - PHASE 1 - HS   |                     |             |                 | APP NO. #4     | 220888    |                   | 23,275.00    | 23,275.00  |
| Number of Transactions: 8 |                  |            |           |                           |                     |             |                 |                |           |                   | 30,875.00 ✓  |            |
| Warrant Total:            |                  |            |           |                           |                     |             |                 |                |           |                   | 1,730,864.64 |            |
| Vendor Portion:           |                  |            |           |                           |                     |             |                 |                |           |                   | 1,730,864.64 |            |
| Payroll Portion:          |                  |            |           |                           |                     |             |                 |                |           |                   | 0.00         |            |

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 8 in number, in the total amount of \$1,730,864.64. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/28/23

Date

Jessamint Alder claims auditor

Signature

Title

# BYRON RYAN CSD

Check Warrant Report For TA - 5: PAYROLLI #5 - 8/31/2023 TA For Dates 8/21/2023 - 9/1/2023



| Check # | Account      | Check Date | Vendor ID | Vendor Name                         | Account Description            | Explanation                     | Payment Address                                     | Invoice Number | PO Number | Check Description      | Check Amount | Liquidated |
|---------|--------------|------------|-----------|-------------------------------------|--------------------------------|---------------------------------|---|----------------|-----------|------------------------|--------------|------------|
| 1651    | TA 021       | 08/31/2023 | 2559      | NEW YORK STATE INCOME TAX           | NYS WITHHOLDING TAX            | Trust & Agency Payment          | PO BOX 1414, NEW YORK NY 10008-1414                 |                |           | Trust & Agency Payment | 4,537.99     | ✓          |
| 1652    | TA 018       | 08/31/2023 | 2641      | NYS EMPLOYEE RETIREMENT SYSTEM      | NYS EMPLOYEES' RETIREMENT      | Trust & Agency Payment          | 110 STATE STREET, ALBANY NY 12244-0001              |                |           | Trust & Agency Payment | 4,537.99     | ✓          |
| 1653    | TA 018       | 08/31/2023 | 4247      | OMNI GROUP                          | EMPLOYEE TAX SHELTER ANNUITIES | Trust & Agency Payment          | 220 ALEXANDER STREET, SUITE 400, ROCHESTER NY 14607 |                |           | Trust & Agency Payment | 4,022.31     | ✓          |
| 1654    | TA 026       | 08/31/2023 | 5839      | DEPARTMENT OF THE TREASURY          | SOCIAL SECURITY WITHHOLDING    | Trust & Agency Payment          | INTERNAL REVENUE SERVICE, CINCINNATI OH 45999-0009  |                |           | Trust & Agency Payment | 1,245.00     | ✓          |
| 1655    | TA 026       | 08/31/2023 | 6585      | BANK OF CASTILE                     | SOCIAL SECURITY WITHHOLDING    | Trust & Agency Payment          | 29 MAIN STREET, LEROY NY 14482                      |                |           | Trust & Agency Payment | 27,626.72    | ✓          |
| 301312  | TA 010       | 08/31/2023 | 6472      | NYS CHILD SUPPORT PROCESSING CENTER | CONSOLIDATED PAYROLL           | Trust & Agency Payment          | PO BOX 15363, ALBANY NY 12212-5363                  |                |           | Trust & Agency Payment | 85,312.54    | ✓          |
| TA 023  | GARNISHMENTS |            |           |                                     |                                | Trust & Agency Payment - GENSCU | CA91969Q1 -   |                |           |                        | 23.07        |            |



Check Warrant Report For TA - 5: PAYROLLI #5 - 8/31/2023 TA For Dates 8/21/2023 - 9/1/2023

| Check #          | Account | Check Date | Vendor ID | Vendor Name                              | Account Description | Explanation | Payment Address                    | Invoice Number           | PO Number | Check Description                 | Check Amount | Liquidated |
|------------------|---------|------------|-----------|--|---------------------|-------------|------------------------------------|--------------------------|-----------|-----------------------------------|--------------|------------|
| 301313           |         | 08/31/2023 |           | 6472 NYS CHILD SUPPORT PROCESSING CENTER |                     |             | PO BOX 15363, ALBANY NY 12212-5363 |                          |           | Trust & Agency Payment - STLAWSCU | 23.07        |            |
| TA 023           |         |            |           | GARNISHMENTS                             |                     |             | Trust & Agency Payment - STLAWSCU  | BU40670J1 - RADEL, TINAM |           |                                   | 40.00        |            |
| Check Total:     |         |            |           |  |                     |             |                                    |                          |           |                                   | 23.07        |            |
| Warrant Total:   |         |            |           |  |                     |             |                                    |                          |           |                                   | 122,807.63   |            |
| Vendor Portion:  |         |            |           |  |                     |             |                                    |                          |           |                                   | 122,807.63   |            |
| Payroll Portion: |         |            |           |  |                     |             |                                    |                          |           |                                   | 0.00         |            |

Certification of Warrant

To The District Treasurer, I hereby certify that I have verified the above claims, 7 in number, in the total amount of \$ 122,807.63. 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.

8/29/23 [Signature] Claims Auditor  
Date Signature Title



## Check Warrant Report For TA - 6: PAYROLL #6 - 9/14/2023 TA For Dates 9/4/2023 - 9/15/2023

| Check #<br>Account | Check Date | Vendor ID | Vendor Name<br>Account Description | Explanation   | Payment Address                     | Invoice Number | Check Description<br>PO Number | Check Amount | Liquidated |
|--------------------|------------|-----------|------------------------------------|---|-------------------------------------|----------------|--------------------------------|--------------|------------|
| 1656               | 09/14/2023 |           | 2559 NEW YORK STATE INCOME TAX     | Trust & Agency Payment                                | PO BOX 1414, NEW YORK NY 10008-1414 |                | Trust & Agency Payment         | 18,194.78    |            |
| 1657               | 09/14/2023 |           | 4247 OMNI GROUP                    | 220 ALEXANDER STREET, SUITE 400<br>ROCHESTER NY 14607 |                                     |                | Trust & Agency Payment         | 18,194.78    | ✓          |
| TA 029             |            |           | EMPLOYEE TAX SHELTER ANNUITIES     | Trust & Agency Payment                                |                                     |                |                                | 125.00       |            |
| TA 029             |            |           | EMPLOYEE TAX SHELTER ANNUITIES     | Trust & Agency Payment                                |                                     |                |                                | 830.00       |            |
| TA 029             |            |           | EMPLOYEE TAX SHELTER ANNUITIES     | Trust & Agency Payment                                |                                     |                |                                | 4,326.34     |            |
| TA 029             |            |           | EMPLOYEE TAX SHELTER ANNUITIES     | Trust & Agency Payment                                |                                     |                |                                | 1,966.00     |            |
| TA 029             |            |           | EMPLOYEE TAX SHELTER ANNUITIES     | Trust & Agency Payment                                |                                     |                |                                | 720.00       |            |
| TA 029             |            |           | EMPLOYEE TAX SHELTER ANNUITIES     | Trust & Agency Payment                                |                                     |                |                                | 5,399.19     |            |
| TA 029             |            |           | EMPLOYEE TAX SHELTER ANNUITIES     | Trust & Agency Payment                                |                                     |                |                                | 2,320.48     |            |
| TA 029             |            |           | EMPLOYEE TAX SHELTER ANNUITIES     | Trust & Agency Payment                                |                                     |                |                                | 175.00       |            |
| TA 029             |            |           | EMPLOYEE TAX SHELTER ANNUITIES     | Trust & Agency Payment                                |                                     |                |                                | 1,275.00     |            |
| 1658               | 09/14/2023 | 5839      | DEPARTMENT OF THE TREASURY         | INTERNAL REVENUE SERVICE, CINCINNATI<br>OH 45999-0009 |                                     |                | Trust & Agency Payment         | 17,137.01    | ✓          |
| TA 026             |            |           | SOCIAL SECURITY WITHHOLDING        | Trust & Agency Payment                                |                                     |                |                                | 26,000.35    |            |
| TA 026             |            |           | SOCIAL SECURITY WITHHOLDING        | Trust & Agency Payment                                |                                     |                |                                | 26,000.35    |            |
| TA 022             |            |           | FEDERAL WITHHOLDING TAX            | Trust & Agency Payment                                |                                     |                |                                | 40,357.52    |            |
| TA 026             |            |           | SOCIAL SECURITY WITHHOLDING        | Trust & Agency Payment                                |                                     |                |                                | 6,080.71     |            |
| TA 026             |            |           | SOCIAL SECURITY WITHHOLDING        | Trust & Agency Payment                                |                                     |                |                                | 6,080.71     |            |
| 1659               | 09/14/2023 | 6585      | BANK OF CASTILE                    | 29 MAIN STREET, LEROY NY 14482                        |                                     |                | Trust & Agency Payment         | 104,519.64   | ✓          |
| TA 010             |            |           | CONSOLIDATED PAYROLL               | Trust & Agency Payment                                |                                     |                |                                | 300,741.17   | ✓          |
|                    |            |           |                                    |   |                                     |                | Check Total:                   | 300,741.17   |            |

# BYRON BERGEN CSD

Check Warrant Report For TA - 6: PAYROLL #6 - 9/14/2023 TA For Dates 9/14/2023 - 9/15/2023



| Check # | Account | Check Date | Vendor ID | Vendor Name                              | Account Description | Explanation                                     | Payment Address | Invoice Number             | Check Description                 | PO Number | Check Amount | Liquidated |
|---------|---------|------------|-----------|--|---------------------|---|-----------------|----------------------------|-----------------------------------|-----------|--------------|------------|
| 301314  | TA 024  | 09/14/2023 | DUES      | 305 BB FACULTY ASSOCIATION               |                     | Trust & Agency Payment - TEACHDUE               | NY              |                            | Trust & Agency Payment - TEACHDUE |           | 3,828.91     |            |
| 301315  |         | 09/14/2023 |           | 1422 GILLAM GRANT COMMUNITY CENTER       |                     | 6966 WEST BERGEN ROAD, BERGEN NY 14416          |                 |                            | Check Total: 3,828.91             |           | 3,828.91     |            |
| TA 096  |         |            |           | DONATION - GILLAM GRANT CENTER           |                     | Trust & Agency Payment - G-GRANT                |                 |                            |                                   |           | 30.00        |            |
| 301316  |         | 09/14/2023 |           | 6472 NYS CHILD SUPPORT PROCESSING CENTER |                     | PO BOX 15363, ALBANY NY 12212-5363              |                 |                            | Check Total: 30.00                |           | 30.00        |            |
| TA 023  |         |            |           | GARNISHMENTS                             |                     | Trust & Agency Payment - GENSCU                 |                 | CA91969Q1 - DOLPH, APRIL M |                                   |           | 23.07        |            |
| 301317  |         | 09/14/2023 |           | 6472 NYS CHILD SUPPORT PROCESSING CENTER |                     | PO BOX 15363, ALBANY NY 12212-5363              |                 |                            | Check Total: 23.07                |           | 23.07        |            |
| TA 023  |         |            |           | GARNISHMENTS                             |                     | Trust & Agency Payment - STLAWSCU               |                 | BU40670J1 - RADEL, TINA M  |                                   |           | 40.00        |            |
| 301318  |         | 09/14/2023 |           | 2690 NYSUT BENEFIT TRUST                 |                     | 800 TROY-SCHENECTADY ROAD, LATHAM NY 12110-2455 |                 |                            | Check Total: 40.00                |           | 40.00        |            |
| TA 033  |         |            |           | NYSUT BENEFIT TRUST                      |                     | Trust & Agency Payment - NYSUT                  |                 |                            |                                   |           | 232.56       |            |
| 301319  |         | 09/14/2023 |           | 3356 SEIU 200 UNITED                     |                     | PO BOX 1130, SYRACUSE NY 13201                  |                 |                            | Check Total: 232.56               |           | 232.56       |            |
| TA 024  |         |            |           | DUES                                     |                     | Trust & Agency Payment - UNIONDUE               |                 |                            |                                   |           | 100.00       |            |
|         |         |            |           |  |                     | Check Total: 100.00                             |                 |                            |                                   |           | 100.00       |            |



| Check #                    | Account | Check Date | Vendor ID | Vendor Name | Account Description | Explanation | Payment Address | Invoice Number | Check Description | PO Number | Check Amount | Liquidated |
|----------------------------|---------|------------|-----------|-------------|---------------------|-------------|-----------------|----------------|-------------------|-----------|--------------|------------|
| Number of Transactions: 10 |         |            |           |             |                     |             |                 |                |                   |           |              |            |
| Warrant Total: 444,847.14  |         |            |           |             |                     |             |                 |                |                   |           |              |            |
| Vendor Portion: 444,847.14 |         |            |           |             |                     |             |                 |                |                   |           |              |            |
| Payroll Portion: 0.00      |         |            |           |             |                     |             |                 |                |                   |           |              |            |

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 10 in number, in the total amount of \$ 444,847.14. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/14/23 [Signature] claims auditor  
Date Signature Title



# BYRON BERGEN CSD

Check Worksheet Report For TA - 7: PAYROLL #7 - 9/28/2023 TA For Dates 9/16/2023 - 9/30/2023



| Check # | Check Date | Vendor ID | Vendor Name                         | Account Description | Explanation            | Payment Address                                     | Invoice Number | Check Description      | PO Number | Check Amount | Liquidated |
|---------|------------|-----------|-------------------------------------|---------------------|------------------------|---|----------------|------------------------|-----------|--------------|------------|
| 1660    | 09/28/2023 |           | 2559 NEW YORK STATE INCOME TAX      |                     | Trust & Agency Payment | PO BOX 1414, NEW YORK NY 10008-1414                 |                | Trust & Agency Payment |           |              |            |
| TA 021  |            |           | NYS WITHHOLDING TAX                 |                     | Trust & Agency Payment |   |                |                        |           | 18,995.90    |            |
| 1661    | 09/28/2023 |           | 2641 NYS EMPLOYEE RETIREMENT SYSTEM |                     | Trust & Agency Payment | 110 STATE STREET, ALBANY NY 12244-0001              |                | Trust & Agency Payment |           | 18,995.90    |            |
| TA 018  |            |           | NYS EMPLOYEES' RETIREMENT           |                     | Trust & Agency Payment |   |                |                        |           |              |            |
| TA 018  |            |           | NYS EMPLOYEES' RETIREMENT           |                     | Trust & Agency Payment |   |                |                        |           | 3,531.26     |            |
| 1662    | 09/28/2023 |           | 4247 OMNI GROUP                     |                     | Trust & Agency Payment | 220 ALEXANDER STREET, SUITE 400, ROCHESTER NY 14607 |                | Trust & Agency Payment |           | 4,056.26     |            |
| TA 029  |            |           | EMPLOYEE TAX SHELTER ANNUITIES      |                     | Trust & Agency Payment |   |                |                        |           | 125.00       |            |
| TA 029  |            |           | EMPLOYEE TAX SHELTER ANNUITIES      |                     | Trust & Agency Payment |   |                |                        |           | 830.00       |            |
| TA 029  |            |           | EMPLOYEE TAX SHELTER ANNUITIES      |                     | Trust & Agency Payment |   |                |                        |           | 4,401.34     |            |
| TA 029  |            |           | EMPLOYEE TAX SHELTER ANNUITIES      |                     | Trust & Agency Payment |   |                |                        |           | 2,025.00     |            |
| TA 029  |            |           | EMPLOYEE TAX SHELTER ANNUITIES      |                     | Trust & Agency Payment |   |                |                        |           | 720.00       |            |
| TA 029  |            |           | EMPLOYEE TAX SHELTER ANNUITIES      |                     | Trust & Agency Payment |   |                |                        |           | 5,499.19     |            |
| TA 029  |            |           | EMPLOYEE TAX SHELTER ANNUITIES      |                     | Trust & Agency Payment |   |                |                        |           | 2,420.48     |            |
| TA 029  |            |           | EMPLOYEE TAX SHELTER ANNUITIES      |                     | Trust & Agency Payment |   |                |                        |           | 175.00       |            |
| TA 029  |            |           | EMPLOYEE TAX SHELTER ANNUITIES      |                     | Trust & Agency Payment |   |                |                        |           | 1,250.00     |            |
| 1663    | 09/28/2023 |           | 5839 DEPARTMENT OF THE TREASURY     |                     | Trust & Agency Payment | INTERNAL REVENUE SERVICE CINCINNATI OH 45999-0009   |                | Trust & Agency Payment |           | 17,446.01    |            |
| TA 026  |            |           | SOCIAL SECURITY WITHHOLDING         |                     | Trust & Agency Payment |   |                |                        |           | 27,384.41    |            |
| TA 026  |            |           | SOCIAL SECURITY WITHHOLDING         |                     | Trust & Agency Payment |   |                |                        |           | 27,384.41    |            |
| TA 022  |            |           | FEDERAL WITHHOLDING TAX             |                     | Trust & Agency Payment |   |                |                        |           | 41,994.61    |            |
| TA 026  |            |           | SOCIAL SECURITY WITHHOLDING         |                     | Trust & Agency Payment |   |                |                        |           | 6,404.42     |            |



## BYRON BERGEN CSD

Check Warrant Report For TA - 7: PAYROLL #7 - 9/28/2023 TA For Dates 9/10/2023 - 9/30/2023



| Check # | Account                          | Check Date | Vendor ID                           | Vendor Name   | Account Description               | Explanation            | Payment Address | Invoice Number             | PO Number | Check Description                              | Check Amount | Liquidated |
|---------|----------------------------------|------------|-------------------------------------|---|-----------------------------------|------------------------|-----------------|----------------------------|-----------|--|--------------|------------|
| TA 026  | SOCIAL SECURITY WITHHOLDING      |            |                                     |   |                                   | Trust & Agency Payment |                 |                            |           |  | 6,404.42     |            |
| 1664    | 09/28/2023                       | 6585       | BANK OF CASTILE                     | 29 MAIN STREET, LEROY NY 14482                                  | Trust & Agency Payment            |                        |                 |                            |           | Check Total: Trust & Agency Payment            | 109,572.27   |            |
| TA 010  | CONSOLIDATED PAYROLL             |            |                                     |   | Trust & Agency Payment            |                        |                 |                            |           |  | 318,085.78   |            |
| 301320  | 09/28/2023                       | 4420       | AFLAC NEW YORK                      | REMITTANCE PROCESSING 1932 WYNNTON ROAD, COLUMBUS GA 31909-6005 | Trust & Agency Payment - AFLAC-PR |                        |                 |                            |           | Check Total: Trust & Agency Payment - AFLAC-PR | 318,085.78   |            |
| TA 050  | AFLAC                            |            |                                     |   | Trust & Agency Payment - AFLAC-AF |                        |                 |                            |           |  | 441.60       |            |
| TA 050  | AFLAC                            |            |                                     |   | Trust & Agency Payment - AFLAC-PR |                        |                 |                            |           |  | 695.44       |            |
| 301321  | 09/28/2023                       | 305        | BB FACULTY ASSOCIATION              | NY  | Trust & Agency Payment - TEACHDUE |                        |                 |                            |           | Check Total: Trust & Agency Payment - TEACHDUE | 1,137.04     |            |
| TA 024  | DUES                             |            |                                     |   | Trust & Agency Payment - TEACHDUE |                        |                 |                            |           |  | 3,828.91     |            |
| 301322  | 09/28/2023                       | 1422       | GILLAM GRANT COMMUNITY CENTER       | 6966 WEST BERGEN ROAD, BERGEN NY 14416                          | Trust & Agency Payment - G-GRANT  |                        |                 |                            |           | Check Total: Trust & Agency Payment - G-GRANT  | 3,828.91     |            |
| TA 096  | DONATION - GILLAM GRANT CENTER   |            |                                     |   | Trust & Agency Payment - G-GRANT  |                        |                 |                            |           |  | 30.00        |            |
| 301323  | 09/28/2023                       | 6472       | NYS CHILD SUPPORT PROCESSING CENTER | PO BOX 15363, ALBANY NY 12212-5363                              | Trust & Agency Payment - GENSCU   |                        |                 |                            |           | Check Total: Trust & Agency Payment - GENSCU   | 30.00        |            |
| TA 023  | GARNISHMENTS                     |            |                                     |   | Trust & Agency Payment - GENSCU   |                        |                 | CA91969Q1 - DOLPH, APRIL M |           |  | 23.07        |            |
| 301324  | 09/28/2023                       | 6472       | NYS CHILD SUPPORT PROCESSING CENTER | PO BOX 15363, ALBANY NY 12212-5363                              | Trust & Agency Payment - STLAWSCU |                        |                 |                            |           | Check Total: Trust & Agency Payment - STLAWSCU | 23.07        |            |
| TA 023  | GARNISHMENTS                     |            |                                     |   | Trust & Agency Payment - STLAWSCU |                        |                 | BU40670J1 - RADEL, TINA M  |           |  | 40.00        |            |
| 301325  | 09/28/2023                       | 2651       | NYS TEACHER RETIREMENT SYSTEM       | PO BOX 5522, BINGHAMTON NY 13902-5522                           | Trust & Agency Payment - TRSLN    |                        |                 |                            |           | Check Total: Trust & Agency Payment - TRSLN    | 40.00        |            |
| TA 027  | TEACHERS' RETIREMENT SYSTEM LOAN |            |                                     |   | Trust & Agency Payment - TRSLN    |                        |                 |                            |           |  | 2,341.00     |            |
| 301326  | 09/28/2023                       | 2690       | NYSUT BENEFIT TRUST                 | 800 TROY SCHENECTADY ROAD, LATHAM NY 12110-2455                 | Trust & Agency Payment - NYSUT    |                        |                 |                            |           | Check Total: Trust & Agency Payment - NYSUT    | 2,341.00     |            |
| TA 033  | NYSUT BENEFIT TRUST              |            |                                     |   | Trust & Agency Payment - NYSUT    |                        |                 |                            |           |  | 168.19       |            |

# BYRON BERGEN CSD

Check Warrant Report For TA - 7: PAYROLL #7 - 9/28/2023 TA For Dates 9/10/2023 - 9/30/2023

| Check #                    | Account | Check Date | Vendor ID | Vendor Name         | Account Description | Explanation   | Payment Address                 | Invoice Number | Check Description                                 | PO Number | Check Amount     | Liquidated |
|----------------------------|---------|------------|-----------|---------------------|---------------------|---|---------------------------------|----------------|---|-----------|------------------|------------|
| 301327                     | TA 024  | 09/28/2023 | 3356      | SEIU 200 UNITED     | DUES                | Trust & Agency Payment - UNIONDUE                         | PO BOX 1130 , SYRACUSE NY 13201 |                | Check Total:<br>Trust & Agency Payment - UNIONDUE |           | 168.19           |            |
| 301328                     |         | 09/28/2023 | 3936      | VOTE - COPE         |                     | VOTE-COPE 800 TROY-SCHENECTADY ROAD, LATHAM NY 12110-2455 |                                 |                | Check Total:                                      |           | 117.50           |            |
| TA 034                     |         |            |           | VOTE/COPE DEDUCTION |                     | Trust & Agency Payment - V-COPE                           |                                 |                | Check Total:                                      |           | 209.80           |            |
| Number of Transactions: 14 |         |            |           |                     |                     |   |                                 |                |   |           | Warrant Total:   | 476,051.73 |
|                            |         |            |           |                     |                     |   |                                 |                |   |           | Vendor Portion:  | 476,051.73 |
|                            |         |            |           |                     |                     |   |                                 |                |   |           | Payroll Portion: | 0.00       |

## Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 14 in number, in the total amount of \$ 476,051.73. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

9/28/23 [Signature] claims auditor  
Date Signature Title

## CIVIL SERVICE POSITION RECOMMENDATION

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

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

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

The rate of pay will be \$ 15.00 per ☒ hour ☐ annum (will be pro-rated if hired after start of fiscal school year) (check one). All other terms and conditions are per the below applicable employment contract (check one):

☒ Office Personnel & Teachers' Aides Association

☐ Bus Driver's Association

☐ Service Employees International Union Local 200 United

☐ None Applicable

Additional Information/Comments: eff 9/25/23

[Signature]  
Supervisor Signature

9/22/23  
Date

### FOR BUSINESS/DISTRICT OFFICE USE ONLY

For BOE Meeting on: 10/19/23 Candidate Start Date: 9/25/23  
Replaces: \_\_\_\_\_ Payroll Budget Code: A 2250-160-03-0000

#### Attachments Required for Board Recommendation:

☒ Civil Service Application  
☒ Civil Service Approval

☐ Reference Information  
☒ Fingerprint Clearance



## INTEROFFICE MEMORANDUM

TO: PATRICK McGEE  
FROM: BETSY BROWN *bb*  
SUBJECT: MENTOR APPOINTMENTS  
DATE: SEPTEMBER 25, 2023

Pat,

I am recommending the following teachers to be mentors for this following 1<sup>st</sup> year teacher during the 2023-24 school year.

**SCHOOL YEAR: 2023-24**

| Name             | Mentor to a      | Mentee Name   | Position                             |
|------------------|------------------|---------------|--------------------------------------|
| Heather Painting | 1st Year Teacher | Heather Close | Elementary Special Education Teacher |

Betsy Brown  
Director of Instructional Services  
Byron-Bergen Central School



Byron-Bergen Jr/Sr High School  
Board of Education Recommendation

Oct 2, 2023



Dear Board of Education Members,

It is my pleasure to recommend Nicole Whiteford as a third advisor for the Alliance for Equity club. Nicole is being added as a third advisor so senior high students have an advisor to work with during their lunch period. The addition of an advisor was requested and agreed upon by the other two advisors; Heather Painting and Janet Williams.

Sincerely,

*Carol Stehm*

Carol Stehm

Interim Jr/Sr High School Principal

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BYRON-BERGEN CENTRAL SCHOOL DISTRICT  
DEPARTMENT OF ATHLETICS



INTEROFFICE MEMORANDUM

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**TO:** PATRICK MCGEE; BOARD OF EDUCATION  
**FROM:** RICH HANNAN, ATHLETIC DIRECTOR; ASHLEY GRILLO HS PRINCIPAL  
**SUBJECT:** RECOMMENDATION MEMO  
**DATE:** OCTOBER 5, 2023  
**cc:** Carol Stehm

I would like to recommend the following people serve as Coach / Advisor for the 2023-24 School year.

**Wrestling**

**Varsity – Rich Hannan .5 / Matt Ellis .5**

**JV – Josh Brabon**

**Modified – Rich Hannan .5 / Matt Ellis .5**

**Volunteer – Brian Tatar**

**Volunteer – Zach Hannan**

**Boys Basketball**

**Varsity – Roxanne Noeth**

**JV – Chris Chapman**

**Modified Elliot Flint**

**Girls Basketball**

**Varsity – Rick Krznewski**

**JV – Nick Muhlenkamp**

**Modified – Elliot Flint**

**Swim**

**Varsity – Sara Stockwell**

**JV – Eric Fix**

**Cheer – Kristina Bird**

CIVIL SERVICE POSITION  
RECOMMENDATION

61

Under my recommendation, Kathleen Booth (candidate name) is hereby recommended to be appointed to the ☐ provisional\* ☐ probationary\*\* ☐ permanent (check one) Civil Service ☒ substitute ☐ parttime ☐ full-time (check one) position of Bus Driver (Civil Service job title).

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

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

The rate of pay will be \$ 21.50 per ☒ hour ☐ annum (will be pro-rated if hired after start of fiscal school year) (check one). All other terms and conditions are per the below applicable employment contract (check one):

☐ Office Personnel & Teachers' Aides Association

☐ Bus Driver's Association

☐ Service Employees International Union Local 200 United

☒ None Applicable

Additional Information/Comments: \_\_\_\_\_

[Signature]  
Supervisor Signature

10/10/23  
Date

FOR BUSINESS/DISTRICT OFFICE USE ONLY

For BOE Meeting on: 10/19/23 Candidate Start Date: 10/21/23

Replaces: \_\_\_\_\_ Payroll Budget Code: A 5510

Attachments Required for Board Recommendation:

☐ Civil Service Application

☐ Reference Information

☐ Civil Service Approval

☐ Fingerprint Clearance

CIVIL SERVICE POSITION  
RECOMMENDATION

62

U my recommendation, Charlene Buzewski (candidate name) is hereby recommended to be appointed to the ☐ provisional\* ☐ probationary\*\* ☐ permanent (check one) Civil Service ☒ substitute ☐ parttime ☐ full-time (check one) position of Bus Driver (Civil Service job title).

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

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

The rate of pay will be \$ 21.50 per ☒ hour ☐ annum (will be pro-rated if hired after start of fiscal school year) (check one). All other terms and conditions are per the below applicable employment contract (check one):

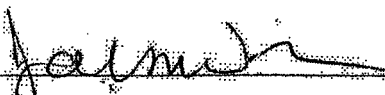
☐ Office Personnel & Teachers' Aides Association

☐ Bus Driver's Association

☐ Service Employees International Union Local 200 United

☒ None Applicable

Additional Information/Comments: \_\_\_\_\_

  
Supervisor Signature

10/10/23  
Date

FOR BUSINESS/DISTRICT OFFICE USE ONLY

For BOE Meeting on: 10/19/23 Candidate Start Date: 10/3/23

Replaces: \_\_\_\_\_ Payroll Budget Code: A5510

Attachments Required for Board Recommendation:

☐ Civil Service Application

☐ Reference Information

☐ Civil Service Approval

☐ Fingerprint Clearance



# CIVIL SERVICE POSITION RECOMMENDATION

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

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

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

The rate of pay will be \$ 14.20 per ☒ hour ☐ annum (will be pro-rated if hired after start of fiscal school year) (check one). All other terms and conditions are per the below applicable employment contract (check one):

☐ Office Personnel & Teachers' Aides Association

☐ Bus Driver's Association

☐ Service Employees International Union Local 200United

☒ None Applicable

Additional Information/Comments: \_\_\_\_\_

  
Supervisor Signature

10-10-23  
Date

## FOR BUSINESS/DISTRICT OFFICE USE ONLY

For BOE Meeting on: 10/19/23 Candidate Start Date: \_\_\_\_\_

Replaces: \_\_\_\_\_ Payroll Budget Code: C

### Attachments Required for Board Recommendation:

- ☐ Civil Service Application  
☐ Civil Service Approval

- ☐ Reference Information  
☐ Fingerprint Clearance

# CIVIL SERVICE POSITION RECOMMENDATION

Upon my recommendation, CALIANN ELLIOT (candidate name) is hereby recommended to be appointed to the ☐ provisional\* ☒ probationary\*\* ☐ permanent (check one) Civil Service ☐ substitute ☐ parttime ☒ full-time (check one) position of CLEANER (Civil Service job title).

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

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

The rate of pay will be \$ 14.80 per ☒ hour ☐ annum (will be pro-rated if hired after start of fiscal school year) (check one). All other terms and conditions are per the below applicable employment contract (check one):

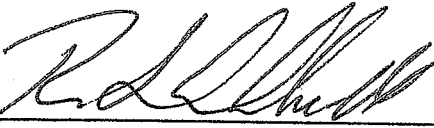
☐ Office Personnel & Teachers' Aides Association

☐ Bus Driver's Association

☒ Service Employees International Union Local 200United

☐ None Applicable

Additional Information/Comments: eff 10/20/23

  
Supervisor Signature

10/12/23  
Date

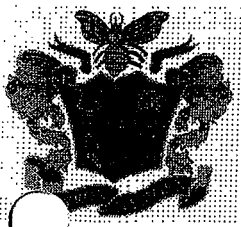
## FOR BUSINESS/DISTRICT OFFICE USE ONLY

For BOE Meeting on: 10/19/23 Candidate Start Date: 10/20/23  
Replaces: \_\_\_\_\_ Payroll Budget Code: A1620-160-

### Attachments Required for Board Recommendation:

- ☐ Civil Service Application  
☐ Civil Service Approval

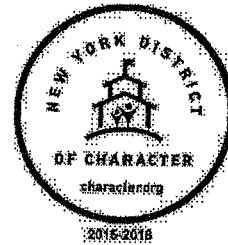
- ☐ Reference Information  
☐ Fingerprint Clearance



# 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  
Principal – Kristin Loftus

To: Patrick McGee  
Superintendent

From: Kristin Loftus  
Principal

Re: Recommendation for Substitute Teacher

Date: October 11, 2023

I am recommending Lauren Berger for the position of Substitute Teacher at Byron-Bergen Central School effective upon board approval. Ms. Berger is looking forward to starting to gain more experience with teaching in a school setting.

*Kristin Loftus*

Elementary Principal  
KL/kb



Byron-Bergen Central School District's MISSION is to inspire, prepare, and support using the VALUES of compassion, humility, kindness, and persistence with the VISION to change the world.

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



**TO:** PATRICK MCGEE  
**FROM:** LORI PRINZ  
**SUBJECT:** DAY AUTOMATION CONTRACT APPROVAL  
**DATE:** SEPTEMBER 25, 2023  
**CC:** RACHEL STEVENS; ROGER CALDWELL

**Recommendation** – The Board of Education approve three contracts with Day Automation Systems Inc. for the completion of safety and security measures the District is undertaking utilizing SMART Bond money previously allocated to Byron Bergen Central School District by New York State. The first contract is for camera equipment for the Bus Garage/Maintenance Building. The second contract is for camera equipment and a server for the Soccer Stadium. The third contract is for equipment, software upgrade and replacement of electronic door accessing systems on exterior doors throughout all four school buildings.

Contract #1: Cameras for Bus Garage  
Day Automation Systems Inc.  
7931 Rae Boulevard  
Victor, NY 14564-8931

Total Proposed Contract Amount: \$28,036.83

Contract #2: Cameras/Server for Soccer Stadium  
Day Automation Systems Inc.  
7931 Rae Boulevard  
Victor, NY 14564-8931

Total Proposed Contract Amount: \$20,311.19

Contract #3: Door Controller Systems throughout the entire campus  
Day Automation Systems Inc.  
7931 Rae Boulevard  
Victor, NY 14564-8931

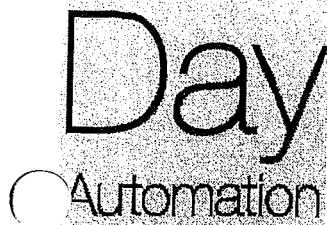
Total Proposed Contract Amount: \$68,445.57



**Background** – Byron Bergen CSD submitted and received approval from NYS for our SMART Bond Plan - Phase 2. The Phase 2 Plan consisted of new switches for the Jr/Sr High School, Cameras for the Bus Garage/Maintenance Building, Cameras for the Soccer Stadium, new electronic door access systems for all four school buildings and new telephone system for a total of approximately \$335,000.

The new switches were purchased through WFL BOCES and installation started during the February break 2023 and finished the last week of June 2023 so there was no technology disruption for faculty and students. Next we are looking to purchase and install the cameras/server and electronic door accessing systems. The final project will be the replacement of the analog telephones.

Day Automation Systems Inc. has already submitted and received New York State Department OGS approval of this type of contract work (PT68783). Governmental entities (this includes public schools) are able to "Piggyback" onto NYS approved contracts. This means Byron Bergen is able to contract directly with Day Automation without advertising and holding a bid opening. In addition, Day Automation has supplied all of our camera/server equipment in our SMART Bond - Phase 1 project so we know this newer equipment will integrate seamlessly with all of our existing technology.



Physical Security | Temperature Control | Energy Services

January 13, 2023

Mr. Roger Caldwell  
Director of Facilities  
Byron-Bergen CSD  
6917 County Road 31  
Bergen, New York 14416

**Re: Additional cameras for the Byron Bergen CSD Bus Garage/ Maintenance Building.**

Mr. Caldwell,

Day Automation is pleased to provide the following proposal for your review and approval.

**Project Summary:**

Day Automation Proposes (11) Additional cameras for the Byron Bergen Central School District. All proposed cameras are for the Byron Bergen Transportation Building.

\*See accompanying drawing detailing camera locations.

**Scope of Work**

**Bus Garage (11 cameras)**

- Supply and setup (3) exterior triple head 8mp 270 degree corner mount cameras.
- Supply and setup (1) exterior triple head 3mp 270 degree corner mount cameras.
- Supply and setup (3) exterior 4mp wall mount dome camera.
- Supply and setup (4) interior 4mp cameras.
- All proposed cameras include required Avigilon camera connection licenses.

**Clarifications and Exclusions:**

- All required programming, testing, and system commissioning performed by Day Automation.
- All cable to be furnished, installed, terminated, and tested by district. Day Automation will provide cable specifications.
- All field devices to be furnished by Day Automation and installed by district.
- All network switch/ switches furnished and installed by district.
- All network connectivity and static IP addresses will be provided by district.
- All required 120vac for system power requirements will be furnished by the customer.
- All work to be performed during regular business hours (7:00AM to 3:30PM, Monday – Friday, excluding holidays).
- Day Automation technicians assume either free access or escorted access to all required areas of the facility during the installation.
- Includes 1-year warranty.
- Prices quoted herein will be honored for a period of 60 days.
- Sales or use tax not included
- Premium time not included

**System Engineering to include the following:**

- Submittals to include site specific riser diagrams, termination details, floor plans showing device locations and spec sheets. Day Automation requires the customer to furnish facility drawings in order to provide system As-Built drawings.
- Warranty, Close-Out Documentation.

**Project management / Field Implementation:**

- Coordinate the implementation of the project with the customer.
- Programming.
- Field testing.

**Headquarters**  
7931 Rae Blvd.  
Victor, NY  
14564

**Central NY**  
6801 Old Collamer Rd.  
East Syracuse, NY  
13057

**Southern Tier**  
707C Chemung St  
Horseheads, NY  
14845

**North Country**  
828 Proctor Ave  
Ogdensburg, NY  
13669

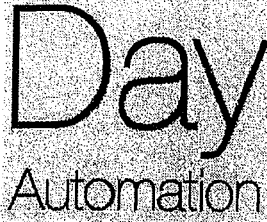
**Capital Region**  
21 Aviation Rd.  
Albany, NY  
12205

**Hudson Valley**  
594 Route 299  
Highland, NY  
12528

**585-924-4630**

**800-836-0969**

**Fax 585-924-4698**



**Total Project Cost.....\$28,036.83**

This proposal was prepared and is in strict accordance with the requirements of Day Automation Systems' NYS OGS contract PT-68783.

This proposal has been prepared prior to final project engineering and design. As such, the selection of the equipment is preliminary and may change based upon project design.

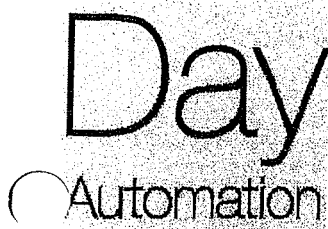
Technical Services and installation may also change as a function of these modifications however the project pricing is firm and fixed unless these adjustments ultimately result in an overall lower cost for the project.

The project will be progress billed monthly.

Please contact me if you have any questions or would like additional information.

Sincerely,

***Eric Hylbert***  
***Day Automation***  
***Account Executive***  
***(585)851-1532 Cell***  
***[eric.hylbert@dayautomation.com](mailto:eric.hylbert@dayautomation.com)***



Physical Security | Temperature Control | Energy Services

January 13, 2023

Mr. Roger Caldwell  
Director of Facilities  
Byron-Bergen CSD  
6917 County Road 31  
Bergen, New York 14416

**Re: Standalone video server and cameras for the BBCSD Concession Building/Field House.**

Mr. Caldwell,

Day Automation is pleased to provide the following proposal for your review and approval.

**Project Summary:**

Day Automation proposes (6) cameras and (1) 8 port 8tb Standalone video server for the Byron Bergen CSD Concession Building.

**Scope of Work**

- Furnish and install (1) Avigilon 8 port 8tb Standalone video server
- Supply and commission (2) exterior triple head 8mp 180 degree wall mount cameras
- Supply and commission (2) exterior triple head 3mp 270 degree corner mount cameras.
- Supply and commission (2) exterior rated 4mp surface mount cameras for inside the concession building.

**Clarifications and Exclusions:**

- All required programming, testing, and system commissioning performed by Day Automation.
- All cable furnished and installed by district personnel.
- All Day Automation supplied field devices to be installed by district personnel.
- All network connectivity and static IP addresses will be provided by the customer.
- All required 120vac for system power requirements will be furnished by the customer.
- All work to be performed during regular business hours (7:00AM to 3:30PM, Monday – Friday, excluding holidays).
- Day Automation technicians assume either free access or escorted access to all required areas of the facility during the installation.
- Includes 1-year warranty.
- Prices quoted herein will be honored for a period of 60 days.
- Sales or use tax not included

**System Engineering to include the following:**

- Submittals to include site specific riser diagrams, termination details, floor plans showing device locations and spec sheets. Day Automation requires the customer to furnish facility drawings in order to provide system As-Built drawings.
- Warranty, Close-Out Documentation.

**Project management / Field Implementation:**

- Coordinate the implementation of the project with the customer.
- Programming.
- Field testing.
- User Training Session

**Total Project Cost.....\$20,311.19**

This proposal was prepared and is in strict accordance with the requirements of Day Automation Systems' NYS OGS contract PT-68783.

This proposal has been prepared prior to final project engineering and design. As such, the selection of the equipment is preliminary and may change based upon project design.

**Headquarters**  
7931 Rae Blvd.  
Victor, NY  
14564

**Central NY**  
6801 Old Collamer Rd.  
East Syracuse, NY  
13057

**Southern Tier**  
707C Chemung St  
Horseheads, NY  
14845

**North Country**  
828 Proctor Ave  
Ogdensburg, NY  
13669

**Capital Region**  
21 Aviation Rd.  
Albany, NY  
12205

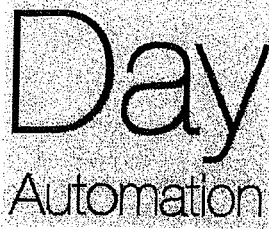
**Hudson Valley**  
594 Route 299  
Highland, NY  
12528

**585-924-4630**

**800-836-0969**

**Fax 585-924-4698**





Technical Services and installation may also change as a function of these modifications however the project pricing is firm and fixed unless these adjustments ultimately result in an overall lower cost for the project.

The project will be progress billed monthly.

Please contact me if you have any questions or would like additional information.

Sincerely,

***Eric Hylbert***  
***Day Automation***  
***Account Executive***  
***(585)851-1532 Cell***  
***[eric.hylbert@dayautomation.com](mailto:eric.hylbert@dayautomation.com)***

January 25, 2023

Mr. Roger Caldwell  
Director of Facilities  
Byron-Bergen CSD  
6917 County Road 31  
Bergen, New York 14416

**Re: Byron-Bergen CSD- ACM Upgrade  
DAY-011391**

Mr. Caldwell,

Day Automation is pleased to provide the following proposal for your review and approval.

**Project Summary:** Day Automation is proposing to furnish and install the below equipment to convert the current access control system to Avigilon.

### Scope of Work

- **Middle/High School (28 doors)**
  - Furnish and install (6) 1502 door controller to include:
    - (10) MR52 for additional outputs
  - Full conversion on (28) existing doors
  - Furnish Avigilon licensing for up to (64) doors
  - Furnish (1) double sided badge printer to include:
    - badging software
    - cleaning kit
    - printer ribbon
- **Elementary School (16 Doors)**
  - Furnish and install (2) 1502 door controller to include:
    - (6) MR52 for additional outputs
  - Full conversion on (16) existing doors
- **Pool (2 Doors)**
  - Furnish and install (1) 1502 door controller
  - Full conversion on (2) existing doors
- **Bus Garage (8 Doors)**
  - Furnish and install (1) 1502 door controller to include:
    - (3) MR52 for additional outputs
  - Full conversion on (8) existing doors

**All current door controller enclosures will be reused for this ACM upgrade.**

### Clarifications and Exclusions:

- All required system programming, testing, and system commissioning performed by Day Automation.
- All cable existing and assumed in working condition.
- All network connectivity and static IP addresses will be provided by the customer.
- All field terminations by Day automation
- All door hardware existing and assumed in working condition.
- All work to be performed during regular business hours (7:00AM to 3:30PM, Monday – Friday, excluding holidays).
- Day Automation technicians assume either free access or escorted access to all required areas of the facility during the installation.
- Includes 1-year warranty. Warranty does not apply to existing equipment/cable.
- Prices quoted herein will be honored for a period of 30 days.

- Not included
  - Performance and Payment Bond
  - Contingency for unforeseen circumstances
  - Hazardous material abatement
  - Sales or use tax
  - Premium time

**System Engineering to include the following:**

- Submittals to include site specific riser diagrams, termination details, floor plans showing device locations and spec sheets. Day Automation requires the customer to furnish facility drawings in order to provide system As-Built drawings.
- Warranty, Close-Out Documentation.

**Project management / Field Implementation:**

- Coordinate the implementation of the project with the customer.
- Programming.
- Field testing.

**Pricing Detail:**

|                        | Non-NYSC Equipment | NYSC Equipment     | Day Technical Services | Subcontractor     | Total              |
|------------------------|--------------------|--------------------|------------------------|-------------------|--------------------|
| ACM Upgrade (54 Doors) | \$121.32           | \$37,003.00        | \$29,468.75            | \$1,852.50        | \$68,445.57        |
| <b>Totals</b>          | <b>\$121.32</b>    | <b>\$37,003.00</b> | <b>\$29,468.75</b>     | <b>\$1,852.50</b> | <b>\$68,445.57</b> |

**Project Cost.....\$68,445.57**

**Price includes \$121.32 in non-NYSC equipment**

*Please be advised that this proposal was prepared and is in strict accordance with the requirements of Day Automation Systems' NYS OGS contract PT-68783.*

*This proposal has been prepared prior to final project engineering and design. As such, the selection of the equipment is preliminary and may change based upon project design. Technical Services and installation may also change as a function of these modifications however the project pricing is firm and fixed unless these adjustments ultimately result in an overall lower cost for the project.*

*The project will be progress billed monthly.*

Please contact me if you have any questions or would like additional information.

Sincerely,

**Eric Hylbert**

Account Executive

**Day Automation**

m: 585-851-1532

e: [eric.hylbert@dayautomation.com](mailto:eric.hylbert@dayautomation.com)

Open Book New York  
Office of the State Comptroller  
Thomas P. DiNapoli, State Comptroller  
Contract Search Results  
Vendor Name begins with DAY

| Vendor Name                | Department/Facility                               | Contract Number | Current Contract Amount | Spending to Date | Contract Start Date | Contract End Date | Contract Description   | Contract Type                          | Original Contract Approved/Filed Date |
|----------------------------|---|-----------------|-------------------------|------------------|---------------------|-------------------|--|--|---------------------------------------|
| DAY AUTOMATION SYSTEMS INC | Dormitory Authority of the State of New York      | D221894         | \$3,306,513.00          | \$0.00           | 01/11/2023          | 12/31/2023        | Replace Building Management System Elmira Psychiatric Center Chemung County                        | Construction - Building                | 03/15/2023                            |
| DAY AUTOMATION SYSTEMS INC | Rockland Psychiatric Center                       | C201175         | \$251,700.87            | \$0.00           | 10/01/2021          | 09/30/2026        | Preventative Maintenance for Building Management system (BMS) and Ancillary equipment              | Service - Other/ Misc. Services        | 06/10/2021                            |
| DAY AUTOMATION SYSTEMS INC | Office of General Services - Purchasing Contracts | PT64059         | \$83,828,000.00         | \$4,417,109.71   | 09/29/2008          | 08/26/2019        | SECURITY SYSTEMS & SOLUTIONS (ALL STATE AGYS & POL SUBS)   | Service - Building Services            | 09/29/2008                            |
| DAY AUTOMATION SYSTEMS INC | Dormitory Authority of the State of New York      | D221611         | \$1,624,627.00          | \$0.00           | 01/17/2023          | 12/15/2023        | Replace Building Management System Greater Binghamton Health Center Bldgs 2 37 75 77 Broome County | Construction - Building                | 02/23/2023                            |
| DAY AUTOMATION SYSTEMS INC | Office of Mental Health                           | T008417         | \$49,500.00             | \$49,500.00      | 06/01/2010          | 03/31/2011        | BUILDING MANAGMENT SYSTEM UPGRADE  | Contracts Not Subject to OSC Pre-Audit | 07/22/2010                            |
| DAY AUTOMATION SYSTEMS INC | Office of General Services - Purchasing Contracts | PT68783         | \$46,250,000.00         | \$1,112,632.93   | 08/27/2019          | 08/26/2024        | Security Systems & Solutions   | Contracts Not Subject to OSC Pre-Audit | 08/22/2019                            |
| DAY AUTOMATION SYSTEMS INC | Elmira Psychiatric Center                         | C200657         | \$462,364.14            | \$165,025.87     | 11/01/2019          | 10/31/2024        | Preventative Maintenance for Building Management System & Ancillary Equipment                      | Equipment - Other                      | 11/22/2019                            |
| DAY AUTOMATION SYSTEMS INC | Office of Mental Health                           | T201892         | \$37,180.00             | \$0.00           | 05/01/2023          | 04/30/2024        | Preventative Maintenance for Bui   | Contracts Not Subject to OSC Pre-Audit | 06/02/2023                            |



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BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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**TO:** PATRICK MCGEE  
**FROM:** LORI PRINZ  
**SUBJECT:** 2022-23 AUDITED FINANCIAL STATEMENTS  
**DATE:** OCTOBER 2, 2023  
**CC:** RACHEL STEVENS

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Attached you will find the audited Financial Statements, the audited Extraclassroom Activity Financial Statements, the Communication with Those Charged with Governance letter and the Management Letter for the 2022-23 school fiscal year. Sara Dayton, Managing Partner with Lumsden & McCormick, met with the audit committee on Thursday, September 21, 2023 and reviewed a summary of the audited financial statements and the two comments in the Management Letter. As in the past, the audited financial statements are required to be submitted to the New York State Comptroller's Office via the NYSED portal by October 15<sup>th</sup> and proof of Board of Education approval must be submitted once received.

The auditors report states that:

*In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of the District as of June 30, 2023, and the respective changes in financial position and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).*

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

My recommendation is that the Board of Education approve the 2022-23 Byron Bergen Central School audited financial statements as presented to the audit committee on Thursday, September 21, 2023 for submittal to NYSED.

**BYRON-BERGEN CENTRAL SCHOOL DISTRICT**

**FINANCIAL STATEMENTS**

**JUNE 30, 2023**

## BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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June 30, 2023

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CERTIFIED PUBLIC ACCOUNTANTS

Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202

p: 716.856.3300 | f: 716.856.2524 | [www.LumsdenCPA.com](http://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, 2023, 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, 2023, and the respective changes in financial position and budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

***Basis for Opinions***

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

***Responsibilities of Management for the Financial Statements***

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

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



### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

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 GAAP, 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 21, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



September 21, 2023

## BYRON-BERGEN CENTRAL SCHOOL DISTRICT

### Management's Discussion and Analysis (unaudited)

June 30, 2023

#### 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, 2023. 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.

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.

| <b>Condensed Statement of Net Position</b> |                      |                      |                     | Change         |  |
|--|----------------------|----------------------|---------------------|----------------|--|
|  | 2023                 | 2022                 | \$                  | %              |  |
| Current and other assets                   | \$ 26,767,000        | \$ 25,258,000        | \$ 1,509,000        | 6.0%           |  |
| Capital assets                             | 44,049,000           | 42,747,000           | 1,302,000           | 3.0%           |  |
| <b>Total assets</b>                        | <b>70,816,000</b>    | <b>68,005,000</b>    | <b>2,811,000</b>    | <b>4.1%</b>    |  |
| <b>Deferred outflows of resources</b>      | <b>7,261,000</b>     | <b>6,311,000</b>     | <b>950,000</b>      | <b>15.1%</b>   |  |
| Long-term liabilities                      | 26,963,000           | 26,177,000           | 786,000             | 3.0%           |  |
| Other liabilities                          | 10,479,000           | 2,131,000            | 8,348,000           | 391.7%         |  |
| <b>Total liabilities</b>                   | <b>37,442,000</b>    | <b>28,308,000</b>    | <b>9,134,000</b>    | <b>32.3%</b>   |  |
| <b>Deferred inflows of resources</b>       | <b>1,227,000</b>     | <b>10,834,000</b>    | <b>(9,607,000)</b>  | <b>(88.7%)</b> |  |
| <b>Net position</b>                        |                      |                      |                     |                |  |
| Net investment in capital assets           | 27,872,000           | 26,697,000           | 1,175,000           | 4.4%           |  |
| Restricted                                 | 11,641,000           | 6,303,000            | 5,338,000           | 84.7%          |  |
| Unrestricted                               | (105,000)            | 2,174,000            | (2,279,000)         | (104.8%)       |  |
| <b>Total net position</b>                  | <b>\$ 39,408,000</b> | <b>\$ 35,174,000</b> | <b>\$ 4,234,000</b> | <b>12.0%</b>   |  |

Net position amounted to \$39,408,000 and \$35,174,000 as of June 30, 2023 and 2022, respectively. The largest portion of the District's net position reflects its investment in capital assets consisting of land, buildings and improvements, and furniture and equipment, less outstanding debt used to acquire or lease those assets. The District uses capital assets to provide services to students; consequently, these assets are not available for future spending.

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

Current and other assets increased by \$1,509,000 (\$11,253,000 or 80.3% increase in 2022) primarily as a result of bond anticipation notes (BAN) proceeds and positive operating results that caused an increase in cash and investments of \$9,579,000, offset by the District's proportionate share of the TRS and ERS net pension position resulting in a liability of \$2,383,000 compared to an asset of \$7,862,000 in 2022. Capital assets increased \$1,302,000 (\$1,117,000 or 2.5% decrease in 2022) due to capital spending of \$3,733,000 exceeding depreciation, amortization, and disposals.

Long-term liabilities increased by \$786,000 (\$3,127,000 or 10.7% decrease in 2022) due to the increase of \$2,383,000 in the TRS and ERS net pension liability and an increase of \$1,034,000 in the total OPEB liability, offset by principal payments on bonds and leases outstanding. The increase in other liabilities of \$8,348,000 (\$6,000 or 0.3% decrease in 2022) primarily due to an increase in BANs of \$7,538,000, which will be converted to permanent financing when the ongoing 2021 Capital Improvements Project is completed, and an increase in accounts payable of \$815,000 due to timing of capital project payments at year end.

Changes in deferred outflows and deferred inflows of resources include changes in pension activity at the State level which are required to be reflected in the District's financial statements. Deferred outflows of resources include contributions paid by the District to the State pension systems after the measurement date. Deferred outflows and deferred inflows of resources also reflect variances from actuarial assumptions, actual results of investment earnings compared to projected earnings, and changes of assumptions. The District has no control or authority over these transactions. 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.



| <b>Condensed Statement of Activities</b>       |           | <b>2023</b>       |           | <b>2022</b>       |           | <b>Change</b>    |              |
|--|-----------|-------------------|-----------|-------------------|-----------|------------------|--------------|
|  |           |                   |           |                   |           | \$               | %            |
| <b>Revenues</b>                                |           |                   |           |                   |           |                  |              |
| Program revenues                               |           |                   |           |                   |           |                  |              |
| Charges for services                           | \$        | 419,000           | \$        | 228,000           | \$        | 191,000          | 83.8%        |
| Operating and capital grants and contributions |           | 2,955,000         |           | 3,383,000         |           | (428,000)        | (12.7%)      |
| General revenues                               |           |                   |           |                   |           |                  |              |
| Property taxes and sales tax                   |           | 9,485,000         |           | 9,322,000         |           | 163,000          | 1.7%         |
| State aid                                      |           | 15,019,000        |           | 14,739,000        |           | 280,000          | 1.9%         |
| Other  |           | 915,000           |           | 343,000           |           | 572,000          | 166.8%       |
| <b>Total revenues</b>                          |           | <b>28,793,000</b> |           | <b>28,015,000</b> |           | <b>778,000</b>   | <b>2.8%</b>  |
| <b>Expenses</b>                                |           |                   |           |                   |           |                  |              |
| Instruction                                    |           | 17,426,000        |           | 16,235,000        |           | 1,191,000        | 7.3%         |
| Support services                               |           |                   |           |                   |           |                  |              |
| General support                                |           | 4,457,000         |           | 3,788,000         |           | 669,000          | 17.7%        |
| Pupil transportation                           |           | 1,712,000         |           | 1,544,000         |           | 168,000          | 10.9%        |
| Food service                                   |           | 603,000           |           | 541,000           |           | 62,000           | 11.5%        |
| Interest                                       |           | 361,000           |           | 403,000           |           | (42,000)         | (10.4%)      |
| <b>Total expenses</b>                          |           | <b>24,559,000</b> |           | <b>22,511,000</b> |           | <b>2,048,000</b> | <b>9.1%</b>  |
| Change in net position                         |           | 4,234,000         |           | 5,504,000         |           | (1,270,000)      | (23.1%)      |
| Net position – beginning                       |           | 35,174,000        |           | 29,670,000        |           | 5,504,000        | 18.6%        |
| <b>Net position – ending</b>                   | <b>\$</b> | <b>39,408,000</b> | <b>\$</b> | <b>35,174,000</b> | <b>\$</b> | <b>4,234,000</b> | <b>12.0%</b> |

District revenues increased \$778,000 in 2023 (6.6% or \$1,728,000 increase in 2022). The increase in other revenues of \$572,000 (decrease of 21.1% or \$92,000 in 2022) is due to \$488,000 more interest income received in 2023 as the District was able to take advantage of increased cash balances and higher investment interest rates. State aid increased \$280,000 (\$501,000 or 3.5% increase in 2022) primarily from increases in general aid. The decrease of \$428,000 in operating and capital grants and contributions (\$1,201,000 or 55.0% increase in 2022) was primarily due to a decrease in grants received from the Education Stabilization Fund of \$619,000 as well as a decrease in Federal reimbursement from the Child Nutrition Cluster of \$254,000, offset by increases in reimbursement received for the Smart School Bond Act of \$331,000.

Total expenses increased \$2,048,000 (\$44,000 or 0.2% increase in 2022). Payroll remained consistent with an increase of \$13,000 or 0.1% (\$758,000 or 7.6% increase in 2022) due to retirements exceeding the cost of new hires and contractual salary increases. The District recognized ERS and TRS pension expense of \$1,647,000, as compared to net pension income of \$336,000 in 2022, which is reflected as a negative expense. In addition, OPEB expense increased \$146,000 due to changes in actuarial estimates.

### Financial Analysis of the District's Funds

Total fund balances for the governmental funds increased \$1,034,000 from \$15,286,000 to \$16,320,000 as follows:

- Total fund revenue increased \$711,000 or 2.5% (increase of \$1,803,000 or 6.9% in 2022) and total fund expenditures increased by \$3,017,000 or 11.9% (decrease of \$250,000 or 1.0% in 2022). The overall revenue increase is due to increases in interest income, State aid, and Smart Schools Bond Act revenue, offset by decreases in Federal aid in the Education Stabilization Fund and Child Nutrition Cluster, as previously mentioned. The overall increase in expenditures is due to an increase in capital outlay by \$2,942,000 or 382.4% (\$1,948,000 or 71.7% decrease in 2022) as the 2021 Capital Improvements Project was under way for the entire year.
- The general fund experienced an increase in fund balance of \$3,474,000, compared to a decrease in fund balance of \$109,000 in 2022. This change was attributable to a decrease in net transfers to other funds of \$3,467,000.

## General Fund Budgetary Highlights

The revenue budget for 2023 was \$25,099,000, with actual revenues amounting to \$25,548,000, a favorable variance of \$449,000 or 1.8%. This was primarily caused by interest earnings in excess of those anticipated.

Actual expenditures and carryover encumbrances were less than the final budget by \$3,617,000 or 15.9%. 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 employee benefits.

## Capital Assets

|                                    | 2023                 | 2022                 |
|------------------------------------|----------------------|----------------------|
| Land                               | \$ 139,000           | \$ 139,000           |
| Construction in progress           | 4,076,000            | 650,000              |
| Buildings and improvements         | 61,388,000           | 61,292,000           |
| Machinery and equipment            | 4,355,000            | 4,782,000            |
|                                    | <u>69,958,000</u>    | <u>66,863,000</u>    |
| Accumulated depreciation           | (26,144,000)         | (24,445,000)         |
|                                    | <u>43,814,000</u>    | <u>42,418,000</u>    |
| Right-to-use leased equipment, net | 235,000              | 329,000              |
|                                    | <u>\$ 44,049,000</u> | <u>\$ 42,747,000</u> |

Current year additions of \$3,733,000 were offset by depreciation expense, amortization expense, and disposals of \$2,431,000.

## Debt

At June 30, 2023, the District had \$16,091,000 in bonds and leases outstanding, with \$2,431,000 due within one year (\$18,459,000 of bonds and leases outstanding at June 30, 2022). Outstanding compensated absences payable were \$5,306,000, with \$832,000 expected to be paid within one year (\$5,442,000 outstanding at June 30, 2022).

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

## Current Financial Issues and Concerns

Federal revenue sources 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.

## BYRON-BERGEN CENTRAL SCHOOL DISTRICT

**Statement of Net Position**

June 30, 2023

(With comparative totals as of June 30, 2022)

|  | 2023                 | 2022                 |
|--|----------------------|----------------------|
| <b>Assets</b>                                      |                      |                      |
| Cash   | \$ 6,142,169         | \$ 5,901,925         |
| Due from other governments                         | 912,515              | 863,475              |
| State and federal aid receivable                   | 1,134,395            | 1,403,190            |
| Investments  | 18,544,356           | 9,205,484            |
| Inventory  | 34,028               | 22,371               |
| Net pension asset                                  | -                    | 7,861,745            |
| Capital assets (Note 5)                            | 70,714,979           | 67,537,505           |
| Accumulated depreciation and amortization          | (26,666,135)         | (24,790,142)         |
| <b>Total assets</b>                                | <b>70,816,307</b>    | <b>68,005,553</b>    |
| <b>Deferred Outflows of Resources</b>              |                      |                      |
| Defeasance loss                                    | 55,503               | 74,004               |
| Deferred outflows of resources related to pensions | 5,661,447            | 5,475,825            |
| Deferred outflows of resources related to OPEB     | 1,543,926            | 760,678              |
| <b>Total deferred outflows of resources</b>        | <b>7,260,876</b>     | <b>6,310,507</b>     |
| <b>Liabilities</b>                                 |                      |                      |
| Accounts payable                                   | 1,232,995            | 417,708              |
| Accrued liabilities                                | 131,997              | 196,910              |
| Due to retirement systems                          | 1,007,781            | 934,322              |
| Unearned revenue                                   | 106,023              | 119,701              |
| Bond anticipation notes                            | 8,000,000            | 462,258              |
| Long-term liabilities                              |                      |                      |
| Due within one year:                               |                      |                      |
| Leases   | 145,843              | 149,661              |
| Bonds  | 2,285,000            | 2,295,000            |
| Compensated absences                               | 832,000              | 852,000              |
| Due beyond one year:                               |                      |                      |
| Leases   | 110,531              | 179,777              |
| Bonds and related premiums                         | 14,051,880           | 16,465,058           |
| Compensated absences                               | 4,474,000            | 4,590,000            |
| Net pension liability                              | 2,383,463            | -                    |
| Total OPEB liability                               | 2,680,041            | 1,645,789            |
| <b>Total liabilities</b>                           | <b>37,441,554</b>    | <b>28,308,184</b>    |
| <b>Deferred Inflows of Resources</b>               |                      |                      |
| Deferred inflows of resources related to pensions  | 568,384              | 10,055,936           |
| Deferred inflows of resources related to OPEB      | 658,858              | 778,306              |
| <b>Total deferred inflows of resources</b>         | <b>1,227,242</b>     | <b>10,834,242</b>    |
| <b>Net Position</b>                                |                      |                      |
| Net investment in capital assets                   | 27,872,737           | 26,697,100           |
| Restricted   | 11,640,749           | 6,302,813            |
| Unrestricted                                       | (105,099)            | 2,173,721            |
| <b>Total net position</b>                          | <b>\$ 39,408,387</b> | <b>\$ 35,173,634</b> |

See accompanying notes.

## BYRON-BERGEN CENTRAL SCHOOL DISTRICT

**Statement of Activities**

For the year ended June 30, 2023

(With summarized comparative totals as of June 30, 2022)

| Functions/Programs             | Expenses             | Program Revenues     |                                    |                                  | Net (Expense) Revenue |                      |
|--------------------------------|----------------------|----------------------|------------------------------------|----------------------------------|-----------------------|----------------------|
|                                |                      | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | 2023                  | 2022                 |
| <b>Governmental activities</b> |                      |                      |                                    |                                  |                       |                      |
| General support                | \$ 4,457,272         | \$ 72,290            | \$ -                               | \$ -                             | \$ (4,384,982)        | \$ (3,734,202)       |
| Instruction                    | 17,425,574           | 182,130              | 2,134,924                          | 331,136                          | (14,777,384)          | (13,471,068)         |
| Pupil transportation           | 1,711,979            | -                    | -                                  | -                                | (1,711,979)           | (1,544,288)          |
| Interest expense               | 361,110              | -                    | -                                  | -                                | (361,110)             | (403,060)            |
| School food service            | 602,489              | 164,824              | 489,256                            | -                                | 51,591                | 252,637              |
|                                | <u>\$ 24,558,424</u> | <u>\$ 419,244</u>    | <u>\$ 2,624,180</u>                | <u>\$ 331,136</u>                | <u>(21,183,864)</u>   | <u>(18,899,981)</u>  |
| <b>General revenues</b>        |                      |                      |                                    |                                  |                       |                      |
| Real property and sales taxes  |                      |                      |                                    |                                  | 9,485,067             | 9,322,215            |
| Miscellaneous                  |                      |                      |                                    |                                  | 914,956               | 343,096              |
| State aid                      |                      |                      |                                    |                                  | 15,018,594            | 14,738,593           |
| <b>Total general revenues</b>  |                      |                      |                                    |                                  | <u>25,418,617</u>     | <u>24,403,904</u>    |
| Change in net position         |                      |                      |                                    |                                  | 4,234,753             | 5,503,923            |
| Net position - beginning       |                      |                      |                                    |                                  | 35,173,634            | 29,669,711           |
| <b>Net position - ending</b>   |                      |                      |                                    |                                  | <u>\$ 39,408,387</u>  | <u>\$ 35,173,634</u> |

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2023

(With summarized comparative totals as of June 30, 2022)

|  | Miscellaneous        |                     |                     |                   |                   |                   | Total Governmental Funds |                      |
|--|----------------------|---------------------|---------------------|-------------------|-------------------|-------------------|--------------------------|----------------------|
|  | General              | Capital Projects    | Special Aid         | Debt Service      | Food Service      | Special Revenue   | 2023                     | 2022                 |
| <b>Assets</b>                              |                      |                     |                     |                   |                   |                   |                          |                      |
| Cash                                       | \$ 3,240,447         | \$ 929,519          | \$ 399,786          | \$ 975,262        | \$ 588,515        | \$ 8,640          | \$ 6,142,169             | \$ 5,901,925         |
| Due from other governments                 | 912,515              | -                   | -                   | -                 | -                 | -                 | 912,515                  | 863,475              |
| State and federal aid receivable           | 242,752              | -                   | 867,618             | -                 | 24,025            | -                 | 1,134,395                | 1,403,190            |
| Due from other funds, net                  | 1,208,313            | -                   | -                   | 13,143            | -                 | -                 | 1,221,456                | 1,123,532            |
| Investments                                | 9,366,409            | 8,458,865           | -                   | -                 | -                 | 719,082           | 18,544,356               | 9,205,484            |
| Inventory                                  | -                    | -                   | -                   | -                 | 34,028            | -                 | 34,028                   | 22,371               |
| <b>Total assets</b>                        | <b>\$ 14,970,436</b> | <b>\$ 9,388,384</b> | <b>\$ 1,267,404</b> | <b>\$ 988,405</b> | <b>\$ 646,568</b> | <b>\$ 727,722</b> | <b>\$ 27,988,919</b>     | <b>\$ 18,519,977</b> |
| <b>Liabilities</b>                         |                      |                     |                     |                   |                   |                   |                          |                      |
| Accounts payable                           | \$ 226,767           | \$ 999,179          | \$ 6,096            | \$ -              | \$ 953            | \$ -              | \$ 1,232,995             | \$ 417,708           |
| Accrued liabilities                        | 92,263               | -                   | -                   | -                 | 8,334             | -                 | 100,597                  | 176,710              |
| Due to retirement systems                  | 1,002,420            | -                   | -                   | -                 | 5,361             | -                 | 1,007,781                | 934,322              |
| Due to other funds, net                    | -                    | 17,061              | 1,204,395           | -                 | -                 | -                 | 1,221,456                | 1,123,532            |
| Unearned revenue                           | 38,610               | 10,500              | 56,913              | -                 | -                 | -                 | 106,023                  | 119,701              |
| Bond anticipation notes                    | -                    | 8,000,000           | -                   | -                 | -                 | -                 | 8,000,000                | 462,258              |
| <b>Total liabilities</b>                   | <b>1,360,060</b>     | <b>9,026,740</b>    | <b>1,267,404</b>    | <b>-</b>          | <b>14,648</b>     | <b>-</b>          | <b>11,668,852</b>        | <b>3,234,231</b>     |
| <b>Fund Balances</b>                       |                      |                     |                     |                   |                   |                   |                          |                      |
| Nonspendable                               | -                    | -                   | -                   | -                 | 34,028            | 400,000           | 434,028                  | 422,371              |
| Restricted                                 | 10,324,622           | 361,644             | -                   | 988,405           | -                 | 327,722           | 12,002,393               | 9,257,542            |
| Committed                                  | 494,264              | -                   | -                   | -                 | -                 | -                 | 494,264                  | 444,023              |
| Assigned                                   | 652,309              | -                   | -                   | -                 | 597,892           | -                 | 1,250,201                | 1,186,839            |
| Unassigned                                 | 2,139,181            | -                   | -                   | -                 | -                 | -                 | 2,139,181                | 3,974,971            |
| <b>Total fund balances</b>                 | <b>13,610,376</b>    | <b>361,644</b>      | <b>-</b>            | <b>988,405</b>    | <b>631,920</b>    | <b>727,722</b>    | <b>16,320,067</b>        | <b>15,285,746</b>    |
| <b>Total liabilities and fund balances</b> | <b>\$ 14,970,436</b> | <b>\$ 9,388,384</b> | <b>\$ 1,267,404</b> | <b>\$ 988,405</b> | <b>\$ 646,568</b> | <b>\$ 727,722</b> | <b>\$ 27,988,919</b>     | <b>\$ 18,519,977</b> |

See accompanying notes.



# BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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

June 30, 2023

**Total fund balances - governmental funds** \$ 16,320,067

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 44,048,844

Defeasance losses associated with bond refundings are recognized as deferred outflows of resources in the government-wide statements. 55,503

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-wide statements and include:

|  |                  |           |
|--|------------------|-----------|
| Deferred outflows of resources related to pensions | 5,661,447        |           |
| Net pension liability                              | (2,383,463)      |           |
| Deferred inflows of resources related to pensions  | <u>(568,384)</u> | 2,709,600 |

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

|  |                  |             |
|--|------------------|-------------|
| Deferred outflows of resources related to OPEB | 1,543,926        |             |
| Total OPEB liability                           | (2,680,041)      |             |
| Deferred inflows of resources related to OPEB  | <u>(658,858)</u> | (1,794,973) |

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

|                            |                    |              |
|----------------------------|--------------------|--------------|
| Leases                     | (256,374)          |              |
| Bonds and related premiums | (16,336,880)       |              |
| Accrued interest           | (31,400)           |              |
| Compensated absences       | <u>(5,306,000)</u> | (21,930,654) |

**Net position - governmental activities** \$ 39,408,387

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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

For the year ended June 30, 2023  
(With summarized comparative totals as of June 30, 2022)

|  | General       | Capital<br>Projects | Special<br>Aid | Debt<br>Service | Food<br>Service | Miscellaneous<br>Special Revenue | Total Governmental Funds |
|--|---------------|---------------------|----------------|-----------------|-----------------|----------------------------------|--------------------------|
|  |               |                     |                |                 |                 |                                  | 2023                     |
| Revenues                                   |               |                     |                |                 |                 |                                  | 2022                     |
| Real property taxes                        | \$ 7,812,824  | \$ -                | \$ -           | \$ -            | \$ -            | \$ -                             | \$ 7,812,824             |
| Real property tax items                    | 1,594,975     | -                   | -              | -               | -               | -                                | 1,594,975                |
| Nonproperty taxes                          | 77,268        | -                   | -              | -               | -               | -                                | 77,268                   |
| Charges for services                       | 167,207       | -                   | -              | -               | -               | -                                | 167,207                  |
| Use of money and property                  | 475,693       | 64,433              | -              | 76,708          | -               | -                                | 642,062                  |
| Sale of property and compensation for loss | 98,963        | -                   | -              | -               | -               | 25,228                           | 124,191                  |
| Miscellaneous                              | 262,463       | -                   | -              | -               | 737             | 6,525                            | 269,725                  |
| State sources                              | 15,018,594    | 331,136             | 696,082        | -               | 82,513          | -                                | 16,128,325               |
| Federal sources                            | 40,387        | -                   | 1,398,455      | -               | 406,743         | -                                | 1,845,585                |
| Sales                                      | -             | -                   | -              | -               | 164,087         | -                                | 164,087                  |
| Total revenues                             | 25,548,374    | 395,569             | 2,094,537      | 76,708          | 654,080         | 31,753                           | 28,801,021               |
| Expenditures                               |               |                     |                |                 |                 |                                  |                          |
| General support                            | 2,734,097     | -                   | -              | -               | 121,421         | -                                | 2,855,518                |
| Instruction                                | 10,706,220    | -                   | 1,805,875      | -               | -               | 4,401                            | 12,516,496               |
| Pupil transportation                       | 1,246,852     | 25,572              | 11,959         | -               | -               | -                                | 1,284,383                |
| Employee benefits                          | 3,917,835     | -                   | 276,703        | -               | 37,646          | -                                | 4,232,184                |
| Debt service                               |               |                     |                |                 |                 |                                  |                          |
| Principal                                  | 156,220       | -                   | -              | 2,757,258       | -               | -                                | 2,913,478                |
| Interest                                   | 2,915         | -                   | -              | 456,672         | -               | -                                | 459,587                  |
| Cost of sales                              | -             | -                   | -              | -               | -               | -                                | 338,842                  |
| Capital outlay                             | -             | 3,604,578           | -              | -               | 107,048         | -                                | 3,711,626                |
| Total expenditures                         | 18,764,139    | 3,630,150           | 2,094,537      | 3,213,930       | 604,957         | 4,401                            | 28,312,114               |
| Excess revenues (expenditures)             | 6,784,235     | (3,234,581)         | -              | (3,137,222)     | 49,123          | 27,352                           | 488,907                  |
| Other financing sources (uses)             |               |                     |                |                 |                 |                                  |                          |
| Lease proceeds                             | -             | 83,156              | -              | -               | -               | -                                | 83,156                   |
| BANs redeemed from appropriations          | -             | 462,258             | -              | -               | -               | -                                | 462,258                  |
| Operating transfers, net                   | (3,310,012)   | 96,082              | -              | 3,213,930       | -               | -                                | -                        |
| Total other financing sources (uses)       | (3,310,012)   | 641,496             | -              | 3,213,930       | -               | -                                | 545,414                  |
| Net change in fund balances                | 3,474,223     | (2,593,085)         | -              | 76,708          | 49,123          | 27,352                           | 1,034,321                |
| Fund balances - beginning                  | 10,136,153    | 2,954,729           | -              | 911,697         | 582,797         | 700,370                          | 15,285,746               |
| Fund balances - ending                     | \$ 13,610,376 | \$ 361,644          | \$ -           | \$ 988,405      | \$ 631,920      | \$ 727,722                       | \$ 16,320,067            |

See accompanying notes.

**BYRON-BERGEN CENTRAL SCHOOL DISTRICT**
**Reconciliation of the Governmental Funds Statement of Revenues,  
Expenditures, and Changes in Fund Balances to the Statement of Activities**

For the year ended June 30, 2023

**Total net change in fund balances - governmental funds** **\$ 1,034,321**

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 capital outlays exceed depreciation and amortization expense and disposals. 1,301,481

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:

|                                |                  |           |
|--------------------------------|------------------|-----------|
| 2023 TRS and ERS contributions | 1,049,430        |           |
| 2023 ERS accrued contribution  | 110,859          |           |
| 2022 ERS accrued contribution  | (85,802)         |           |
| 2023 TRS pension expense       | (1,069,573)      |           |
| 2023 ERS pension expense       | <u>(576,948)</u> | (572,034) |

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. (131,556)

Leases are recorded as other financing sources in the governmental funds but increase long-term liabilities in the statement of net position. (83,156)

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. 2,451,220

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  | (11,200)       |         |
| Compensated absences                              | <u>136,000</u> | 234,477 |

**Change in net position - governmental activities** **\$ 4,234,753**

## BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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

For the year ended June 30, 2023

|  | Budgeted Amounts   |                    | Actual<br>(Budgetary<br>Basis) | Encumbrances        | Variance with<br>Final Budget<br>Over/(Under) |
|--|--------------------|--------------------|--------------------------------|---------------------|---|
|  | Original           | Final              |                                |                     |   |
| <b>Revenues</b>  |                    |                    |                                |                     |   |
| Local sources  |                    |                    |                                |                     |   |
| Real property taxes  | \$ 7,758,231       | \$ 7,758,231       | \$ 7,812,824                   |                     | \$ 54,593                                     |
| Real property tax items  | 1,670,025          | 1,670,025          | 1,594,975                      |                     | (75,050)                                      |
| Nonproperty taxes  | 35,000             | 35,000             | 77,268                         |                     | 42,268  |
| Charges for services   | 42,000             | 42,000             | 167,207                        |                     | 125,207                                       |
| Use of money and property  | 87,000             | 87,000             | 475,693                        |                     | 388,693                                       |
| Sale of property and compensation for loss                                   | 5,000              | 5,000              | 98,963                         |                     | 93,963  |
| Miscellaneous  | 145,800            | 145,800            | 262,463                        |                     | 116,663                                       |
| State sources  | 15,126,037         | 15,126,037         | 15,018,594                     |                     | (107,443)                                     |
| Federal sources  | 230,000            | 230,000            | 40,387                         |                     | (189,613)                                     |
| <b>Total revenues</b>  | <b>25,099,093</b>  | <b>25,099,093</b>  | <b>25,548,374</b>              |                     | <b>449,281</b>                                |
| <b>Expenditures</b>  |                    |                    |                                |                     |   |
| General support  |                    |                    |                                |                     |   |
| Board of education   | 28,850             | 31,350             | 27,059                         | -                   | (4,291)                                       |
| Central administration   | 246,893            | 249,241            | 239,753                        | -                   | (9,488)                                       |
| Finance  | 373,106            | 377,128            | 303,926                        | -                   | (73,202)                                      |
| Staff  | 139,600            | 140,400            | 118,297                        | -                   | (22,103)                                      |
| Central services   | 2,193,036          | 2,183,836          | 1,632,180                      | 20,088              | (531,568)                                     |
| Special items  | 425,807            | 431,007            | 412,882                        | -                   | (18,125)                                      |
| Instruction  |                    |                    |                                |                     |   |
| Instruction, administration, and improvement                                 | 699,946            | 724,279            | 587,090                        | 600                 | (136,589)                                     |
| Teaching - regular school  | 6,360,860          | 6,306,155          | 5,430,186                      | 72,699              | (803,270)                                     |
| Programs for children with handicapping conditions                           | 3,097,684          | 3,123,364          | 2,333,062                      | -                   | (790,302)                                     |
| Occupational education   | 809,050            | 809,610            | 676,733                        | -                   | (132,877)                                     |
| Teaching - special schools   | 48,400             | 48,400             | 26,400                         | -                   | (22,000)                                      |
| Instructional media  | 783,014            | 703,926            | 630,179                        | 7,306               | (66,441)                                      |
| Pupil services   | 1,171,841          | 1,247,142          | 1,022,570                      | 112                 | (224,460)                                     |
| Pupil transportation   | 1,269,065          | 1,599,190          | 1,246,852                      | 251,504             | (100,834)                                     |
| Employee benefits  | 4,764,425          | 4,579,548          | 3,917,835                      | -                   | (661,713)                                     |
| Debt service   |                    |                    |                                |                     |   |
| Principal  | -                  | 169,000            | 156,220                        | -                   | (12,780)                                      |
| Interest   | -                  | 3,000              | 2,915                          | -                   | (85)  |
| <b>Total expenditures</b>  | <b>22,411,577</b>  | <b>22,726,576</b>  | <b>18,764,139</b>              | <b>352,309</b>      | <b>(3,610,128)</b>                            |
| Excess revenues (expenditures)   | 2,687,516          | 2,372,517          | 6,784,235                      | (352,309)           | 4,059,409                                     |
| <b>Other financing sources (uses)</b>  |                    |                    |                                |                     |   |
| Operating transfers in   | -                  | -                  | 3,918                          |                     | 3,918   |
| Operating transfers out  | (3,313,929)        | (3,313,930)        | (3,313,930)                    |                     | -   |
| Appropriated fund balance, reserves, and<br>carryover encumbrances           | 626,413            | 941,413            | -                              |                     | (941,413)                                     |
| <b>Total other financing sources (uses)</b>                                  | <b>(2,687,516)</b> | <b>(2,372,517)</b> | <b>(3,310,012)</b>             |                     | <b>(937,495)</b>                              |
| <b>Excess revenues (expenditures)<br/>and other financing sources (uses)</b> | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 3,474,223</b>            | <b>\$ (352,309)</b> | <b>\$ 3,121,914</b>                           |

See accompanying notes.

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**BYRON-BERGEN CENTRAL SCHOOL DISTRICT**


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**Statement of Fiduciary Net Position - Custodial Fund**
**June 30, 2023**


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**Assets**

|      |            |
|------|------------|
| Cash | \$ 106,871 |
|------|------------|

**Net Position**

|                                  |            |
|----------------------------------|------------|
| Extraclassroom activity balances | \$ 106,871 |
|----------------------------------|------------|

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**BYRON-BERGEN CENTRAL SCHOOL DISTRICT**


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**Statement of Changes in Fiduciary Net Position - Custodial Fund**
**For the year ended June 30, 2023**


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**Additions**

|                           |            |
|---------------------------|------------|
| Student activity receipts | \$ 122,410 |
|---------------------------|------------|

**Deductions**

|                                |         |
|--------------------------------|---------|
| Student activity disbursements | 109,274 |
|--------------------------------|---------|

|                        |        |
|------------------------|--------|
| Change in net position | 13,136 |
|------------------------|--------|

|                          |        |
|--------------------------|--------|
| Net position - beginning | 93,735 |
|--------------------------|--------|

|                              |                   |
|------------------------------|-------------------|
| <b>Net position - ending</b> | <b>\$ 106,871</b> |
|------------------------------|-------------------|

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## BYRON-BERGEN CENTRAL SCHOOL DISTRICT

### Notes to Financial Statements

#### 1. Summary of Significant Accounting Policies

##### Reporting Entity

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

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

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

##### Joint Venture

The District is one of 22 participating school districts in the Genesee Valley 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, 2023, the District was billed \$3,415,000 for BOCES administrative and program costs and recognized revenue of \$161,000 as a refund from prior year expenditures paid to BOCES and \$72,000 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 10.

## Basis of Presentation

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

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

- Direct expenses are those that are specifically associated with a program or are clearly identifiable to a particular function. Indirect expenses relate to the administration and support of the District's programs, including personnel, overall administration, and finance. Employee benefits are allocated to functional expenses as a percentage of related payroll expense.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational requirements of a particular program, and (c) 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 accumulated for future principal and interest payments 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 its student activity accounts.

The financial statements include certain prior year summarized comparative information in total but not by separate governmental activities and major funds. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

## **Basis of Accounting and Measurement Focus**

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District receives value directly without giving equal value in exchange, include property 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 GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

## **Property Taxes**

The District levies real property taxes no later than September 1. For the year ended June 30, 2023, the tax lien was issued on August 1, 2022 for collection from September 1, 2022 through October 31, 2022. Thereafter, uncollected amounts became the responsibility of Monroe, Orleans, and Genesee Counties. Such amounts were submitted to the District by April 1<sup>st</sup> of the following year as required by law.

The District is subject to tax abatements granted by the Genesee County Industrial Development Agency (GCIDA), a public benefit corporation created by an act of the New York State Legislature to promote and assist private sector industrial and business development. Through GCIDA, companies promise to expand or maintain facilities or employment within the communities served by the District, to establish a new business, or to relocate an existing business to the communities. Economic development agreements entered into by GCIDA can include the abatement of county, town, and school district taxes, in addition to other assistance. In the case of the District, these abatements have resulted in reductions of property taxes, which the District administers as temporary reductions in the assessed value of the properties involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100%. For the year ended June 30, 2023, the District's taxes were abated \$62,000 under these agreements.

## **Budget Process, Amendments, and Encumbrances**

District administration prepares a proposed budget for the general fund requiring approval by the Board. A public hearing is held upon completion and filing of the tentative budget. Subsequently, the budget is adopted by the Board. The proposed budget is then presented to voters of the District. The budget for the fiscal year beginning July 1, 2022 was approved by a majority of the voters in a general election held on May 17, 2022.

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 collateralized bank deposits, 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 initial lease liability. Contributed assets are recorded at fair value at the time received. Depreciation and amortization are provided in the government-wide statements over estimated useful lives using the straight-line method. Maintenance and repairs are expensed as incurred; significant improvements are capitalized.

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

|                            | Capitalization<br>Policy | Estimated Useful<br>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 9) have been measured on the same basis as reported by the plan. Benefit payments are due and payable in accordance with benefit terms.

## Compensated Absences

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

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

## Equity Classifications

### Government-Wide Statements

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

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

### Governmental Fund Statements

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



Fund balance is categorized as follows:

|                                    |                      |
|------------------------------------|----------------------|
| Nonspendable:                      |                      |
| Inventory                          | \$ 34,028            |
| Scholarships                       | 400,000              |
| Restricted:                        |                      |
| Debt service                       | 988,405              |
| Liability                          | 713,328              |
| Unemployment insurance             | 252,004              |
| Capital                            | 3,406,826            |
| Employee benefit accrued liability | 2,096,217            |
| Insurance                          | 806,422              |
| Retirement contribution            | 2,891,741            |
| Workers' compensation              | 519,728              |
| Scholarships                       | 327,722              |
| Committed                          | 494,264              |
| Assigned:                          |                      |
| Designated for subsequent years    | 300,000              |
| Encumbrances                       | 352,309              |
| Food service                       | 597,892              |
| Unassigned                         | 2,139,181            |
|                                    | <u>\$ 16,320,067</u> |

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

- **Debt service** – is used to account for proceeds from the sale of property that was financed by obligations still outstanding, interest and earnings on outstanding obligations (including bond and BAN premiums), and remaining bond proceeds not needed for their original purpose as required under §165 of Finance Law. This reserve must be used to pay the debt service obligations for which the original money was generated.
- **Liability** – is used to pay for liability claims incurred. Annual funding of this reserve may not exceed 3% of the budget.
- **Unemployment insurance** – is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants as the District has elected to use the benefit reimbursement method.
- **Capital** – is used to accumulate funds to finance all or a portion of future capital projects for which bonds may be issued. Voter authorization is required for both the establishment of the reserve and payments from the reserve. In 2019 and 2023, voters approved the establishment of three reserves, with funding not to exceed \$1,000,000, \$2,000,000, and \$4,000,000 plus interest, respectively, over a 10-year period. The 2019 reserve has been fully funded. To date, \$2,007,170 has been allocated to the two 2023 reserves. Amounts remaining and available for use in the general fund at June 30, 2023 total \$3,045,182.
- **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, 2023, the retirement contribution reserve includes \$791,157 for TRS and \$2,100,584 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.

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. Stewardship and Compliance**

The District's unassigned fund balance in the general fund exceeds 4% of the 2024 budget, which is a limitation imposed by New York State Real Property Tax Law §1318.

## **3. 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, 2023, 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 S&P Global Ratings.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In order to limit its exposure, the District's external investment pool limits the maturity dates of its investments. The dollar weighted average days to maturity (WAM) at June 30, 2023 is 33 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 74 days.

#### 4. Interfund Transactions – Fund Financial Statements

| Fund             | Receivable          | Payable             | Transfers           |                     |
|------------------|---------------------|---------------------|---------------------|---------------------|
|                  |                     |                     | In                  | Out                 |
| General          | \$ 1,208,313        | \$ -                | \$ 3,918            | \$ 3,313,930        |
| Capital projects | -                   | 17,061              | 100,000             | 3,918               |
| Special aid      | -                   | 1,204,395           | -                   | -                   |
| Debt service     | 13,143              | -                   | 3,213,930           | -                   |
|                  | <u>\$ 1,221,456</u> | <u>\$ 1,221,456</u> | <u>\$ 3,317,848</u> | <u>\$ 3,317,848</u> |

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 for a capital project and to the debt service fund for principal and interest payments. The capital projects fund made a permanent transfer to the general fund to repay unused project proceeds.

#### 5. Capital Assets

|  | July 1, 2022         | Increases           | Retirements/<br>Reclassifications | June 30, 2023        |
|--|----------------------|---------------------|-----------------------------------|----------------------|
| <b>Non-depreciable and non-amortizable capital assets:</b> |                      |                     |                                   |                      |
| Land   | \$ 139,383           | \$ -                | \$ -                              | \$ 139,383           |
| Construction in progress                                   | 650,562              | 3,521,422           | (96,082)                          | 4,075,902            |
| Total non-depreciable and non-amortizable assets           | <u>789,945</u>       | <u>3,521,422</u>    | <u>(96,082)</u>                   | <u>4,215,285</u>     |
| <b>Depreciable capital assets:</b>                         |                      |                     |                                   |                      |
| Buildings and improvements                                 | 61,292,041           | -                   | 96,082                            | 61,388,123           |
| Machinery and equipment                                    | 4,781,986            | 128,513             | (555,617)                         | 4,354,882            |
| Total depreciable assets                                   | <u>66,074,027</u>    | <u>128,513</u>      | <u>(459,535)</u>                  | <u>65,743,005</u>    |
| <b>Accumulated depreciation:</b>                           |                      |                     |                                   |                      |
| Buildings and improvements                                 | (21,547,922)         | (1,877,267)         | -                                 | (23,425,189)         |
| Machinery and equipment                                    | (2,897,519)          | (369,410)           | 547,773                           | (2,719,156)          |
| Total accumulated depreciation                             | <u>(24,445,441)</u>  | <u>(2,246,677)</u>  | <u>547,773</u>                    | <u>(26,144,345)</u>  |
| Total depreciable assets, net                              | <u>41,628,586</u>    | <u>(2,118,164)</u>  | <u>88,238</u>                     | <u>39,598,660</u>    |
| <b>Right-to-use lease assets:</b>                          |                      |                     |                                   |                      |
| Equipment  | 673,533              | 83,156              | -                                 | 756,689              |
| Accumulated amortization                                   | (344,701)            | (177,089)           | -                                 | (521,790)            |
| Total right-to-use assets, net                             | <u>328,832</u>       | <u>(93,933)</u>     | <u>-</u>                          | <u>234,899</u>       |
|  | <u>\$ 42,747,363</u> | <u>\$ 1,309,325</u> | <u>\$ (7,844)</u>                 | <u>\$ 44,048,844</u> |

Depreciation and amortization expense have been allocated to the following functions: general support \$263,513, instruction \$1,956,740, pupil transportation \$179,418, and food service \$24,095.

At June 30, 2023, net investment in capital assets consists of the following:

|  |                      |
|--|----------------------|
| Capital assets, net of accumulated depreciation and amortization | \$ 44,048,844        |
| Defeasance loss  | 55,503               |
| Lease liability  | (256,374)            |
| BANs, bonds, and related premiums, net of unspent proceeds       | (15,975,236)         |
|  | <u>\$ 27,872,737</u> |

## 6. Short-Term Debt

Aggregate bond anticipation notes (BANs) outstanding at June 30, 2023 amounted to \$8,000,000 (\$462,258 as of June 30, 2022) and carried interest at 4.75% (0.34% as of June 30, 2022). In 2023, BANs of \$8,000,000 were issued and \$462,258 were redeemed from appropriations.

## 7. Long-Term Liabilities

|                      | July 1,<br>2022      | Increases        | Decreases           | June 30,<br>2023     | Amount<br>Due in<br>One Year |
|----------------------|----------------------|------------------|---------------------|----------------------|------------------------------|
| Leases               | \$ 329,438           | \$ 83,156        | \$ 156,220          | \$ 256,374           | \$ 145,843                   |
| Bonds                | 18,130,000           | -                | 2,295,000           | 15,835,000           | 2,285,000                    |
| Bond premiums        | 630,058              | -                | 128,178             | 501,880              | -                            |
| Compensated absences | 5,442,000            | -                | 136,000             | 5,306,000            | 832,000                      |
|                      | <u>\$ 24,531,496</u> | <u>\$ 83,156</u> | <u>\$ 2,715,398</u> | <u>\$ 21,899,254</u> | <u>\$ 3,262,843</u>          |

### Existing Obligations

| Description            | Maturity      | Rate  | Balance              |
|------------------------|---------------|-------|----------------------|
| Serial bonds – 2020    | June 2035     | 2%    | \$ 12,515,000        |
| Refunding bonds – 2020 | June 2026     | 1%-4% | 3,320,000            |
| Equipment lease – 2019 | January 2024  | 2.58% | 1,705                |
| Equipment lease – 2019 | March 2024    | 1.58% | 12,240               |
| Equipment lease – 2020 | October 2024  | 1.78% | 17,697               |
| Equipment lease – 2021 | October 2025  | 0.93% | 22,340               |
| Equipment lease – 2021 | February 2024 | 0.93% | 32,491               |
| Equipment lease – 2022 | November 2024 | 0.34% | 54,528               |
| Equipment lease – 2022 | November 2026 | 0.34% | 38,775               |
| Equipment lease – 2023 | March 2026    | 3.00% | 76,598               |
|                        |               |       | <u>\$ 16,091,374</u> |

### Debt Service Requirements

| Years ending June 30, | Bonds                |                     | Leases            |                 |
|-----------------------|----------------------|---------------------|-------------------|-----------------|
|                       | Principal            | Interest            | Principal         | Interest        |
| 2024                  | \$ 2,285,000         | \$ 383,100          | \$ 145,843        | \$ 3,379        |
| 2025                  | 2,360,000            | 310,300             | 69,454            | 1,652           |
| 2026                  | 1,520,000            | 234,900             | 36,326            | 404             |
| 2027                  | 985,000              | 193,400             | 4,751             | 4               |
| 2028                  | 1,005,000            | 173,700             | -                 | -               |
| 2029 – 2033           | 5,450,000            | 555,200             | -                 | -               |
| 2034 – 2035           | 2,230,000            | 65,900              | -                 | -               |
|                       | <u>\$ 15,835,000</u> | <u>\$ 1,916,500</u> | <u>\$ 256,374</u> | <u>\$ 5,439</u> |

## 8. Pension Plans

### Plan Descriptions

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

- TRS is administered by the New York State Teachers' Retirement Board and provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained from the New York State Teachers' Retirement System at [www.nystrs.org](http://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](http://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 10.29% for 2023. 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 2023, these rates ranged from 8.3% - 17.5%.

The amount outstanding and payable to TRS for the year ended June 30, 2023 was \$804,921. A liability to ERS of \$110,859 is accrued based on the District's legally required contribution for employee services rendered from April 1 through June 30, 2023.

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

At June 30, 2023, the District reported a liability of \$851,867 for its proportionate share of the TRS net pension position and a liability of \$1,531,596 for its proportionate share of the ERS net pension position.

The TRS total pension liability at the June 30, 2022 measurement date was determined by an actuarial valuation as of June 30, 2021, with update procedures applied to roll forward the total pension liability to June 30, 2022. 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, 2022, the District's proportion was 0.044394%, an increase of 0.002229 from its proportion measured as of June 30, 2021.

The ERS total pension liability at the March 31, 2023 measurement date was determined by an actuarial valuation as of April 1, 2022, with update procedures applied to roll forward the total pension liability to March 31, 2023. 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, 2023, the District's proportion was 0.0071423%, an increase of 0.0003542 from its proportion measured as of March 31, 2022.

For the year ended June 30, 2023, the District recognized pension expense of \$1,646,521 on the government-wide statements (TRS expense of \$1,069,573 and ERS expense of \$576,948). At June 30, 2023, the District reported deferred outflows and deferred inflows of resources as follows:

|  | TRS                            |                               | ERS                            |                               |
|--|--------------------------------|-------------------------------|--------------------------------|-------------------------------|
|  | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience   | \$ 892,649                     | \$ (17,070)                   | \$ 163,127                     | \$ (43,013)                   |
| Changes of assumptions   | 1,652,478                      | (343,156)                     | 743,842                        | (8,221)                       |
| Net difference between projected and actual earnings on pension plan investments                     | 1,100,693                      | -                             | -                              | (8,998)                       |
| Changes in proportion and differences between contributions and proportionate share of contributions | 111,618                        | (142,598)                     | 81,260                         | (5,328)                       |
| District contributions subsequent to the measurement date  | 804,921                        | -                             | 110,859                        | -                             |
|  | <u>\$ 4,562,359</u>            | <u>\$ (502,824)</u>           | <u>\$ 1,099,088</u>            | <u>\$ (65,560)</u>            |

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

| Years ending June 30, | TRS                 | ERS               |
|-----------------------|---------------------|-------------------|
| 2024                  | \$ 621,078          | \$ 232,694        |
| 2025                  | 336,328             | (59,853)          |
| 2026                  | (135,156)           | 327,542           |
| 2027                  | 2,164,189           | 422,286           |
| 2028                  | 267,715             | -                 |
| Thereafter            | 460                 | -                 |
|                       | <u>\$ 3,254,614</u> | <u>\$ 922,669</u> |

### Actuarial Assumptions

For TRS, the actuarial assumptions used in the June 30, 2021 valuation, with update procedures used to roll forward the total pension liability to June 30, 2022, were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2020. These assumptions are:

*Inflation* – 2.4%

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

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

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

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

*Discount rate* – 6.95%

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

For ERS, the actuarial assumptions used in the April 1, 2022 valuation, with update procedures used to roll forward the total pension liability to March 31, 2023, were based on the results of an actuarial experience study for the period April 1, 2015 to March 31, 2020. These assumptions are:

*Inflation* – 2.9%

*Salary increases* – 4.4%

*COLA* – 1.5% annually

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

*Mortality* – Society of Actuaries' Scale MP-2021

*Discount rate* – 5.9%

The long-term expected rate of return on ERS pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.



## Investment Asset Allocation

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

| Asset Class                       | TRS               |  | ERS               |  |
|-----------------------------------|-------------------|--|-------------------|--|
|                                   | Target Allocation | Long-Term Expected Real Rate of Return | Target Allocation | Long-Term Expected Real Rate of Return |
| Domestic equities                 | 33%               | 6.5%                                   | 32%               | 4.3%                                   |
| Global and international equities | 20%               | 6.9%-7.2%                              | 15%               | 6.9%                                   |
| Private equities                  | 8%                | 9.9%                                   | 10%               | 7.5%                                   |
| Real estate equities              | 11%               | 6.2%                                   | 9%                | 4.6%                                   |
| Domestic fixed income securities  | 16%               | 1.1%                                   | 23%               | 1.5%                                   |
| Global fixed income securities    | 2%                | 0.6%                                   | -                 | -                                      |
| Bonds and mortgages               | 6%                | 2.4%                                   | -                 | -                                      |
| Short-term                        | 1%                | (0.3)%                                 | 1%                | -                                      |
| Other                             | 3%                | 3.3%-5.3%                              | 10%               | 5.4%-5.8%                              |
|                                   | <u>100%</u>       |  | <u>100%</u>       |  |

## Discount Rate

The discount rate projection of cash flows assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

|   | At Current     |                |               |
|---|----------------|----------------|---------------|
|   | 1.0% Decrease  | Discount Rate  | 1.0% Increase |
| District's proportionate share of the TRS net pension asset (liability) | \$ (7,854,614) | \$ (851,867)   | \$ 5,037,397  |
| District's proportionate share of the ERS net pension asset (liability) | \$ (3,701,212) | \$ (1,531,596) | \$ 281,369    |

## 9. OPEB

### Plan Description

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

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

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

## Total OPEB Liability

The District's total OPEB liability of \$2,680,041 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022, with update procedures to roll forward the total OPEB liability to June 30, 2023.

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

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

*Salary increases* – 2.4%

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

*Discount rate* – 3.65% based on the Bond Buyer General Obligation 20-Bond Municipal Index as of the measurement date

*Inflation rate* – 2.4%

## Changes in the Total OPEB Liability

|  | Total OPEB<br>Liability |
|--|-------------------------|
| Balance at June 30, 2022                           | \$ 1,645,789            |
| Changes for the year:                              |                         |
| Service cost                                       | 87,326                  |
| Interest   | 58,457                  |
| Changes of benefit terms                           | -                       |
| Differences between expected and actual experience | 587,863                 |
| Changes of assumptions or other inputs             | 465,579                 |
| Benefit payments                                   | (164,973)               |
| Net changes  | 1,034,252               |
| Balance at June 30, 2023                           | \$ 2,680,041            |

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<br>(2.65%) | Discount Rate<br>(3.65%) | 1.0% Increase<br>(4.65%) |
|----------------------|--------------------------|--------------------------|--------------------------|
| Total OPEB liability | \$ (2,904,186)           | \$ (2,680,041)           | \$ (2,471,811)           |

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:

|                      | 1.0% Decrease<br>(4.8% to 2.8%) | Healthcare Cost<br>Trend Rate<br>(5.8% to 3.8%) | 1.0% Increase<br>(6.8% to 4.8%) |
|----------------------|---------------------------------|---|---------------------------------|
| Total OPEB liability | \$ (2,368,487)                  | \$ (2,680,041)                                  | \$ (3,049,059)                  |

## OPEB Expense and Deferred Outflows and Deferred Inflows of Resources

For the year ended June 30, 2023, the District recognized OPEB expense of \$296,529. At June 30, 2023, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 672,096                           | \$ (611,516)                        |
| Changes of assumptions or other inputs             | 871,830                              | (47,342)                            |
|  | \$ 1,543,926                         | \$ (658,858)                        |

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, |            |    |         |
|-----------------------|------------|----|---------|
|                       | 2024       | \$ | 150,746 |
|                       | 2025       |    | 150,746 |
|                       | 2026       |    | 150,746 |
|                       | 2027       |    | 132,587 |
|                       | 2028       |    | 63,508  |
|                       | Thereafter |    | 236,735 |
|                       |            | \$ | 885,068 |

## 10. Risk Management

### General Liability

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

### Health Insurance

The District participates in the Genesee Area Healthcare Plan (the Plan). The Plan has been established to administer a health insurance program to lower the costs of such coverage to the 24 participating members as of June 30, 2022 (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, 2022, which can be obtained from Genesee Valley BOCES, 80 Munson Street, LeRoy New York 14482.

### Workers' Compensation

The District participates in the Genesee County Self-Insurance Workers' Compensation Plan (the Plan) sponsored by Genesee County. The Plan administers a workers' compensation insurance fund pursuant to Article 5 of the Workers' Compensation Law to finance the liability and risk related to workers' compensation claims and to lower the costs of coverage to the participating members. The Plan includes 47 members as of December 31, 2022 (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, 2022 which can be obtained from Genesee County Self-Insurance Workers' Compensation Plan, 15 Main Street, Batavia, New York 14020.

## **11. Commitments and Contingencies**

### **Grants**

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

### **Commitments**

The District's taxpayers have approved a capital improvement project that remains in progress at year end and is expected to cost \$17,108,000. As of June 30, 2023, \$3,836,000 has been expended on the project and numerous open contracts are in place.

### **Litigation**

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

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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,  | 2022         | 2021         | 2020           | 2019         | 2018         | 2017         | 2016         | 2015         | 2014         | 2013         |
|---|--------------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| District's proportion of the net pension position   | 0.044394%    | 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)                               | \$ (851,867) | \$ 7,306,843 | \$ (1,231,847) | \$ 1,175,563 | \$ 826,614   | \$ 352,039   | \$ (473,160) | \$ 4,610,808 | \$ 4,896,911 | \$ 302,339   |
| 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 |
| District's proportionate share of the net pension position as a percentage of its covered payroll | 10.83%       | 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                        | 98.57%       | 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                             | 2.4%        | 2.4%        | 2.2%        | 2.2%        | 2.25%       | 2.5%        | 2.5%        | 3.0%       | 3.0%       | 3.0%       |
| Salary increases                      | 1.95%-5.18% | 1.95%-5.18% | 1.90%-4.72% | 1.90%-4.72% | 1.90%-4.72% | 1.90%-4.72% | 1.90%-4.72% | 4.0%-10.9% | 4.0%-10.9% | 4.0%-10.9% |
| Cost of living adjustments            | 1.3%        | 1.3%        | 1.3%        | 1.3%        | 1.5%        | 1.5%        | 1.5%        | 1.625%     | 1.625%     | 1.625%     |
| Investment rate of return             | 6.95%       | 6.95%       | 7.1%        | 7.1%        | 7.25%       | 7.25%       | 7.5%        | 8.0%       | 8.0%       | 8.0%       |
| Discount rate                         | 6.95%       | 6.95%       | 7.1%        | 7.1%        | 7.25%       | 7.25%       | 7.5%        | 8.0%       | 8.0%       | 8.0%       |
| Society of Actuaries' mortality scale | MP-2021     | MP-2020     | MP-2019     | MP-2018     | MP-2014     | MP-2014     | MP-2014     | AA         | AA         | AA         |

BYRON-BERGEN CENTRAL-SCHOOL DISTRICT

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

| For the years ended June 30,  | 2023         | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         | 2014         |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Contractually required contribution                                 | \$ 804,921   | \$ 770,718   | \$ 682,043   | \$ 670,394   | \$ 802,101   | \$ 729,723   | \$ 860,175   | \$ 903,940   | \$ 1,168,923 | \$ 1,055,215 |
| Contribution in relation to the contractually required contribution | (804,921)    | (770,718)    | (682,043)    | (670,394)    | (802,101)    | (729,723)    | (860,175)    | (903,940)    | (1,168,923)  | (1,055,215)  |
| Contribution deficiency (excess)                                    | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| District's covered payroll  | \$ 7,822,362 | \$ 7,864,469 | \$ 7,156,800 | \$ 7,566,524 | \$ 7,552,740 | \$ 7,446,153 | \$ 7,339,377 | \$ 6,817,044 | \$ 6,805,183 | \$ 6,580,736 |
| Contributions as a percentage of covered payroll                    | 10.29%       | 9.80%        | 9.53%        | 8.86%        | 10.62%       | 9.80%        | 11.72%       | 13.26%       | 17.18%       | 16.03%       |



BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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

| As of the measurement date of March 31,   | 2023           | 2022         | 2021         | 2020           | 2019         | 2018         | 2017         | 2016           | 2015         |
|---|----------------|--------------|--------------|----------------|--------------|--------------|--------------|----------------|--------------|
| District's proportion of the net pension position   | 0.0071423%     | 0.0067881%   | 0.0066437%   | 0.0067468%     | 0.0068015%   | 0.0068749%   | 0.0068653%   | 0.0070527%     | 0.0066416%   |
| District's proportionate share of the net pension asset (liability)                               | \$ (1,531,596) | \$ 554,902   | \$ (6,615)   | \$ (1,786,596) | \$ (481,904) | \$ (221,884) | \$ (645,081) | \$ (1,131,975) | \$ (224,368) |
| District's covered payroll  | \$ 2,281,792   | \$ 2,224,998 | \$ 2,293,915 | \$ 2,336,602   | \$ 2,240,209 | \$ 2,331,766 | \$ 2,308,649 | \$ 2,075,859   | \$ 1,916,607 |
| District's proportionate share of the net pension position as a percentage of its covered payroll | 67.12%         | 24.94%       | 0.29%        | 76.46%         | 21.51%       | 9.52%        | 27.94%       | 54.53%         | 11.71%       |
| Plan fiduciary net position as a percentage of the total pension liability                        | 90.78%         | 103.65%      | 99.95%       | 86.39%         | 96.27%       | 98.24%       | 94.70%       | 90.70%         | 97.90%       |

The following is a summary of changes of assumptions:

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

Data prior to 2015 is unavailable.

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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

| For the years ended June 30,  | 2023         | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         | 2014         |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Contractually required contribution                                 | \$ 244,509   | \$ 339,906   | \$ 315,908   | \$ 320,694   | \$ 313,085   | \$ 338,197   | \$ 346,515   | \$ 409,084   | \$ 365,998   | \$ 417,270   |
| Contribution in relation to the contractually required contribution | (244,509)    | (339,906)    | (315,908)    | (320,694)    | (313,085)    | (338,197)    | (346,515)    | (409,084)    | (365,998)    | (417,270)    |
| Contribution deficiency (excess)                                    | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| District's covered payroll  | \$ 2,281,792 | \$ 2,224,998 | \$ 2,293,915 | \$ 2,336,602 | \$ 2,240,209 | \$ 2,331,766 | \$ 2,308,649 | \$ 2,075,859 | \$ 1,916,607 | \$ 1,974,974 |
| Contributions as a percentage of covered payroll                    | 10.72%       | 15.28%       | 13.77%       | 13.72%       | 13.98%       | 14.50%       | 15.01%       | 19.71%       | 19.10%       | 21.13%       |

BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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

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

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

Differences between expected and actual experience for 2023 reflect removal of current and future post-65 retirees that will be or are paying 100% of the benefit; such employees had a negative liability and removal from the Plan therefore increases the liability. 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:

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

Data prior to 2018 is unavailable.

## BYRON-BERGEN CENTRAL SCHOOL DISTRICT

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

For the year ended June 30, 2023

|   |                      |
|---|----------------------|
| Original expenditure budget               | \$ 25,524,093        |
| Encumbrances carried over from prior year | 201,413              |
| Proposition #2 - purchase of three buses  | <u>315,000</u>       |
| Revised expenditure budget                | <u>\$ 26,040,506</u> |

\* \* \*

## Unrestricted Fund Balance

|            |                  |
|------------|------------------|
| Assigned   | \$ 652,309       |
| Unassigned | <u>2,139,181</u> |
|            | <u>2,791,490</u> |

|  |                  |
|--|------------------|
| Encumbrances included in assigned fund balance | (352,309)        |
| Appropriated fund balance used for tax levy    | <u>(300,000)</u> |

|  |                     |
|--|---------------------|
| Amount subject to 4% limit pursuant to Real Property Tax Law §1318 | <u>\$ 2,139,181</u> |
|--|---------------------|

## §1318 of Real Property Tax Law - unrestricted fund balance limit calculation

|                                     |                  |
|-------------------------------------|------------------|
| 2024 expenditure budget (unaudited) | \$ 25,972,402    |
| 4% of budget                        | <u>1,038,896</u> |

|  |             |
|--|-------------|
| Actual percentage of 2024 expenditure budget | <u>8.2%</u> |
|--|-------------|

## BYRON-BERGEN CENTRAL SCHOOL DISTRICT

**Supplementary Information**  
**Schedule of Capital Project Expenditures**

June 30, 2023

| Project Title                     | Original<br>Budget   | Expenditures        |                     |                     | Unexpended<br>Balance |
|-----------------------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|
|                                   |                      | Prior<br>Years      | Current<br>Year     | Total               |                       |
| 2021 Capital Improvements Project | \$ 17,107,802        | \$ 476,711          | \$ 3,359,397        | \$ 3,836,108        | \$ 13,271,694         |
| 2022-2023 Capital Outlay Project  | 100,000              | -                   | 100,000             | 100,000             | -                     |
| Smart Schools Bond Act            | 1,060,464            | 708,040             | 62,025              | 770,065             | 290,399               |
|                                   | <u>\$ 18,268,266</u> | <u>\$ 1,184,751</u> | <u>\$ 3,521,422</u> | <u>\$ 4,706,173</u> | <u>\$ 13,562,093</u>  |

## BYRON-BERGEN CENTRAL SCHOOL DISTRICT

**Supplementary Information**  
**Schedule of Expenditures of Federal Awards**

For the year ended June 30, 2023

| Federal Grantor/Pass-Through Grantor/Program Title                                     | Assistance<br>Listing<br>Number | Grantor<br>Number | Expenditures         |
|--|---------------------------------|-------------------|----------------------|
| <b>U.S. Department of Homeland Security:</b>   |                                 |                   |                      |
| Passed Through New York State Division of Homeland Security and<br>Emergency Services: |                                 |                   |                      |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)                | 97.036                          | 4480DR-NY         | \$ 13,330            |
| <b>U.S. Department of Education:</b>   |                                 |                   |                      |
| Passed Through New York State Education Department:                                    |                                 |                   |                      |
| Special Education Cluster:   |                                 |                   |                      |
| Special Education Grants to States   | 84.027                          | 0032-23-0278      | \$ 271,064           |
| Special Education Preschool Grants   | 84.173                          | 0033-23-0278      | 13,130               |
| Total Special Education Cluster  |                                 |                   | 284,194              |
| Title I Grants to Local Educational Agencies   | 84.010                          | 0021-23-1005      | 148,500              |
| Supporting Effective Instruction State Grants  | 84.367                          | 0147-23-1005      | 24,411               |
| Student Support and Academic Enrichment Program  | 84.424                          | 0204-23-1005      | 13,488               |
| Education Stabilization Fund:  |                                 |                   |                      |
| American Rescue Plan Elementary and Secondary School<br>Emergency Relief Fund          | 84.425U                         | 5880-21-1005      | 621,592              |
| American Rescue Plan Elementary and Secondary School<br>Emergency Relief Fund          | 84.425U                         | 5883-21-1005      | 6,884                |
| American Rescue Plan Elementary and Secondary School<br>Emergency Relief Fund          | 84.425U                         | 5884-21-1005      | 299,386              |
| Total Education Stabilization Fund   |                                 |                   | 927,862              |
| Total U.S. Department of Education   |                                 |                   | 1,398,455            |
| <b>U.S. Department of Agriculture:</b>   |                                 |                   |                      |
| Passed Through New York State Education Department:                                    |                                 |                   |                      |
| Child Nutrition Cluster:   |                                 |                   |                      |
| School Breakfast Program   | 10.553                          | N/A               | 69,200 <sup>1</sup>  |
| National School Lunch Program  | 10.555                          | N/A               | 264,180 <sup>1</sup> |
| Summer Food Service Program for Children   | 10.559                          | N/A               | 42,540 <sup>1</sup>  |
| Pandemic EBT Administrative Costs  | 10.649                          | N/A               | 1,256                |
| Passed Through New York State Office of General Services:                              |                                 |                   |                      |
| Child Nutrition Cluster:   |                                 |                   |                      |
| National School Lunch Program  | 10.555                          | N/A               | 29,567 <sup>1</sup>  |
| Total U.S. Department of Agriculture   |                                 |                   | 406,743              |
| Total Expenditures of Federal Awards   |                                 |                   | \$ 1,818,528         |

<sup>1</sup> Total Child Nutrition Cluster - \$405,487



**BYRON-BERGEN CENTRAL SCHOOL DISTRICT**

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**Notes to Schedule of Expenditures of Federal Awards**

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

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

**Basis of Accounting**

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

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

**Indirect Costs**

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

**Non-Monetary Federal Program**

The District is the recipient of a federal award program that does not result in cash receipts or disbursements, termed a "non-monetary program." During the year ended June 30, 2023, the District used \$29,567 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

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Education  
Byron-Bergen Central School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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, 2023, 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 21, 2023.

**Report on Internal Control over Financial Reporting**

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

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

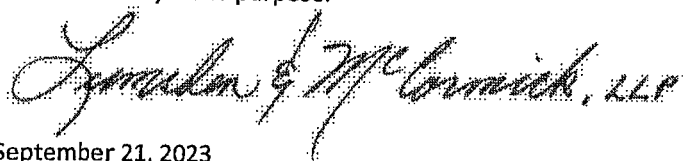
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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



September 21, 2023



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

The Board of Education  
Byron-Bergen Central School District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Byron-Bergen Central School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. 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, 2023.

***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.

*Samuel & McCormick, LLC*

September 21, 2023



# BYRON-BERGEN CENTRAL SCHOOL DISTRICT

## Schedule of Findings and Questioned Costs

For the year ended June 30, 2023

### Section I. Summary of Auditors' Results

#### Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? No

#### Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

| Name of Federal Program or Cluster | Assistance<br>Listing<br>Number | Amount            |
|------------------------------------|---------------------------------|-------------------|
| Education Stabilization Fund       | 84,425                          | <u>\$ 927,862</u> |

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, 2023**



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## **INDEPENDENT AUDITORS' REPORT**

The Board of Education  
Byron-Bergen Central School District

### **Qualified Opinion**

We have audited the accompanying schedule of additions and deductions of Byron-Bergen Central School District (the District) Extraclassroom Activity for the year ended June 30, 2023, 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, 2023, in accordance with accounting principles generally accepted in the United States of America (GAAP).

### **Basis for Qualified Opinion**

Certain accounting records of Byron-Bergen Central School District Extraclassroom Activity accounts were not adequate for us to form an opinion regarding the completeness of additions in the accompanying schedule stated at \$122,410.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### **Responsibilities of Management for the Schedule**

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

### **Auditors' Responsibilities for the Audit of the Schedule**

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

*Lyman & McCormick, LLP*

September 21, 2023

# BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY

## Schedule of Additions and Deductions

For the year ended June 30, 2023

|  | July 1, 2022     | Additions         | Deductions        | June 30, 2023    |
|--|------------------|-------------------|-------------------|------------------|
| <b>Junior/Senior High School:</b>      |                  |                   |                   |                  |
| <b>Class Clubs:</b>                    |                  |                   |                   |                  |
| 2022                                   | \$ 1,573         | \$ 428            | \$ 1,767          | \$ 234           |
| 2023                                   | 3,941            | 32,002            | 33,632            | 2,311            |
| 2024                                   | 1,738            | 2,811             | 531               | 4,018            |
| 2025                                   | 2,558            | 3,593             | 2,549             | 3,602            |
| 2026                                   | 1,418            | 1,360             | 783               | 1,995            |
| 2027                                   | 13,743           | 268               | 1,504             | 12,507           |
| Apiary Club                            | 4,813            | 377               | 99                | 5,091            |
| Baseball Club                          | 1,612            | 325               | 165               | 1,772            |
| BB Ink Club                            | 122              | -                 | 122               | -                |
| Boys Basketball Club                   | 1,103            | 3,368             | 1,734             | 2,737            |
| Boys Soccer Club                       | 946              | 3,922             | 2,780             | 2,088            |
| Cheerleading Club                      | 59               | 199               | 168               | 90               |
| Cross Country Club                     | 3,621            | 7,831             | 5,658             | 5,794            |
| Future Farmers of America Club         | 3,666            | 9,119             | 10,952            | 1,833            |
| HS Drama Club                          | 1,789            | -                 | -                 | 1,789            |
| Girls Basketball Club                  | 830              | 1,706             | 584               | 1,952            |
| Girls Soccer Club                      | 260              | -                 | -                 | 260              |
| Golf Club                              | 173              | -                 | -                 | 173              |
| Junior Honor Society Club              | 739              | 2,900             | 3,053             | 586              |
| Outdoor Adventure Club                 | 298              | 3,907             | 2,900             | 1,305            |
| Robotics Club                          | 1,194            | -                 | -                 | 1,194            |
| Students Against Drunk Driving Club    | 3,671            | -                 | 332               | 3,339            |
| Science Olympiad Club                  | -                | 1,669             | 1,099             | 570              |
| Senior Art Club                        | 474              | -                 | -                 | 474              |
| Senior Band Club                       | 118              | -                 | 50                | 68               |
| Senior Chorale Club                    | 11,402           | 14,275            | 17,530            | 8,147            |
| Senior Council Club                    | 4,302            | 9,585             | 8,068             | 5,819            |
| Senior Honor Society Club              | 606              | -                 | -                 | 606              |
| Ski Club                               | 1,019            | -                 | 18                | 1,001            |
| Softball Club                          | 177              | -                 | 168               | 9                |
| Steppin Up Club                        | 282              | -                 | 41                | 241              |
| HS Spanish Club                        | 835              | -                 | 319               | 516              |
| Swimming Club                          | 327              | -                 | -                 | 327              |
| Track & Field Club                     | 3,597            | 7,300             | 5,148             | 5,749            |
| Wrestling Club                         | -                | 1,064             | 994               | 70               |
| Volleyball Club                        | 713              | -                 | -                 | 713              |
| Varsity Club                           | 2,067            | 429               | -                 | 2,496            |
| <b>Total Junior/Senior High School</b> | <b>\$ 75,786</b> | <b>\$ 108,438</b> | <b>\$ 102,748</b> | <b>\$ 81,476</b> |

See accompanying notes.

# BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACLASROOM ACTIVITY

## **Schedule of Additions and Deductions (continued)**

For the year ended June 30, 2023

|                           | July 1, 2022     | Additions        | Deductions      | June 30, 2023    |
|---------------------------|------------------|------------------|-----------------|------------------|
| <b>Elementary School:</b> |                  |                  |                 |                  |
| Class Clubs:              |                  |                  |                 |                  |
| 2028                      | \$ 106           | \$ 5,318         | \$ 3,625        | \$ 1,799         |
| 2029                      | -                | 170              | 134             | 36               |
| Elementary Council        | 17,673           | 7,865            | 2,162           | 23,376           |
| Yearbook Club             | 170              | 619              | 605             | 184              |
| Total Elementary School   | <u>\$ 17,949</u> | <u>\$ 13,972</u> | <u>\$ 6,526</u> | <u>\$ 25,395</u> |
| <br>Totals                | <br>\$ 93,735    | <br>\$ 122,410   | <br>\$ 109,274  | <br>\$ 106,871   |



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**BYRON-BERGEN CENTRAL SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY**

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**Notes to the Schedule**

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

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



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## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

September 21, 2023

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, 2023 and have issued our report thereon dated September 21, 2023. 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 April 27, 2023, 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 All Ethics Requirements Regarding Independence**

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

## **Qualitative Aspects of the District's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District are included in Note 1 to the financial statements. No new accounting standards were adopted and the application of existing policies was not changed during 2023. 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 – Stewardship and Compliance, Note 7 – Long-Term Liabilities, Note 8 – Pension Plans, and Note 9 – OPEB. These disclosures present the compliance requirements with State law and the existing long-term obligations of the District, including the actuarially determined net pension position in the State's pension plans and the actuarial accrued liability for the District's OPEB. We evaluated all disclosures in relation to the financial statements as a whole and determined that they are reasonable.

### **Significant Difficulties Encountered During the Audit**

We encountered no 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 responsibility for all adjustments required to convert the fund basis financial statements to the government-wide basis.

### **Disagreements with Management**

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

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

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

### **Representations Requested from Management**

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

### **Management's Consultations with Other Accountants**

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

### **Other Significant Matters, Findings, or Issues**

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

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

We were engaged to report on the schedule of expenditures of federal awards and other supplementary information which accompanies the financial statements and is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with 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.

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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.





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p: 716.856.3300 | f: 716.856.2524 | [www.LumsdenCPA.com](http://www.LumsdenCPA.com)**MANAGEMENT LETTER**

September 21, 2023

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, 2023, 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.

**OBSERVATIONS****Unassigned fund balance over 4%**

The unassigned fund balance in the general fund was approximately \$2,139,000 at June 30, 2023 and represents 8.2% of the 2024 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 2024, with any excess being funded into reserves in accordance with the District's long-range plan.

**Excess fund balance in the food service fund**

In accordance with regulations of the New York State Education Department, fund balance in the food service fund should not exceed three months' average expenditures, as defined, at any time. As a result of the COVID-related shutdowns and additional funding, the District exceeded this limit at year end. During 2023, District management submitted a plan to the Child Nutrition Program Administration detailing its plans to use the excess balance. Although the District did spend over \$107,000 on cafeteria equipment in 2023, at June 30, 2023, fund balance in the food service fund remained in excess of the required amount. We remind management to continue to use excess fund balance in accordance with its plan. Allowable uses include improving the quality of food served or purchasing needed supplies, services, or equipment.

**ACCOUNTING STANDARDS UPDATE**

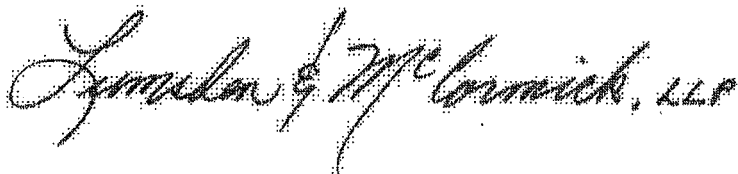
GASB Statement No. 100, *Accounting Changes and Error Corrections*, is effective for the District's year ending June 30, 2024. This statement defines four categories of accounting changes and error corrections along with the required reporting requirements, which include the following: (1) *Change in 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.

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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.



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**BYRON-BERGEN CENTRAL SCHOOL DISTRICT**

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**TO:** PATRICK MCGEE, SUPERINTENDENT  
**FROM:** LORI PRINZ  
**SUBJECT:** 2022-23 CORRECTIVE ACTION PLAN  
**DATE:** OCTOBER 2, 2023  
**CC:** RACHEL STEVENS

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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, 2023. A CAP is required to be written, approved by the Board and submitted to the New York State Comptroller's Office via the NYSSSED portal. For the 2022-23 audit, the District only received two management comments. Both of the auditor comments discuss unrestricted fund balance as of June 30, 2023 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  
2022-23 External Audit  
Corrective Action Plan

| Management Letter Comments  | Resolution  | Action to Date  | Anticipated Action Needed to Complete/Completion Date |
|---|---|---|---|
| <b>1</b><br>The unassigned fund balance in the general fund was approximately \$2,139,000 at June 30, 2023 and represents 8.2% of the 2024 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 2024, with any excess being funded into reserves in accordance with the District's long-range plan.  | These funds were going to be utilized when NYS implemented reductions in State Aid. However, the federal government provided Stimulus monies to the State specifically for schools to use for Learning Loss, Summer School and After-School Learning. The District intends to utilize these excess funds to provide academic support for learning loss, social/emotional support, summer school, replacement of technology and renovation of school facilities to provide a safer environment for staff and students. Excess funds will be added to reserves in accordance with the District's long-range plan. | Funds have been utilized to provide academic support for learning loss, social/emotional support and provided summer school for grades K through 6 in-person on premises and grades 9 -12 at GVEP BOCES. ESY students have attended summer school in person at a facility which best suited their needs. In addition, the District has replaced Chromebooks, switches and purchased 27 new ViewSonic Boards. The District will be continuing to provide academic support, social/emotional support and summer school as well as purchasing more ViewSonic Boards. | June 30, 2025   |
| <b>2</b><br>In accordance with regulations of the New York State Education Department, fund balance 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. During 2023, District management submitted a plan to the Child Nutrition Program Administration detailing its plan to use the excess balance. Although the District did spend \$107,000 on cafeteria equipment in 2023, at June 30, 2023, fund balance in the food service fund remained in excess of the required amount. We remind management to continue to use excess fund balance in accordance with its plan. Allowable uses include improving the quality of food served or purchasing needed supplies, services, or equipment. | To use excess balance towards improving the quality of food and purchasing of supplies, services and equipment. The cost of food has increased significantly due to the increase in fuel prices/inflation rates and the District anticipates a significant increase in labor costs once contract negotiations are completed. In addition, the District has not increased meal prices for the past three years and will not be increasing student meal prices for the 2023-24 school year.   | Utilizing funds to pay food and supply costs. Did not increase student meal prices.   | June 30, 2025   |