

The University of the State of New York  
THE STATE EDUCATION DEPARTMENT

PROPOSED BUDGET FOR A  
FEDERAL OR STATE PROJECT  
FS-10 (03/15)

= Required Field

Local Agency Information		
Funding Source:	ARP-ESSER	
Report Prepared By:	Mitchell Toleson	
Agency Name:	Port Byron CSD	
Mailing Address:	30 Maple Avenue	
	Street	
	Port Byron	NY 13140
	City	State Zip Code
Telephone # of Report Preparer:	315-776-5728	County: Cayuga
E-mail Address:	<a href="mailto:mtoleson@pbcschools.org">mtoleson@pbcschools.org</a>	
Project Funding Dates:	6/1/21	30-Aug-24
	Start	End

Received  
NOV 05 2021  
Office of Accountability

**INSTRUCTIONS**

- Submit the original FS-10 Budget and the required number of copies along with the completed application directly to the appropriate State Education Department office as indicated in the application instructions for the grant program for which you are applying. DO NOT submit this form to Grants Finance.
- The Chief Administrator's Certification on the Budget Summary worksheet must be signed by the agency's Chief Administrative Officer or properly authorized designee.
- An approved copy of the FS-10 Budget will be returned to the contact person noted above. A window envelope will be used; please make sure that the contact information is accurate and confined to the address field without altering the formatting.
- For information on budgeting refer to the Fiscal Guidelines for Federal and State Aided Grants at <http://www.oms.nysed.gov/cafe/guidance/>.

**RECEIVED**  
FEB 08 2022  
PORT BYRON C.S.D.  
TREASURER



SALARIES FOR PROFESSIONAL STAFF			
Subtotal - Code 15			\$628,356
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Music Teacher Yr 1	.14 FTE	\$49,264	\$6,897
Music Teacher Yr 2	.21 FTE	\$50,157	\$10,533
Music Teacher Yr 3	1.0 FTE	\$59,038	\$59,038
Director of Curriculum Yr 1	1.0 FTE	\$93,500	\$93,500
Director of Curriculum Yr 2	1.0 FTE	\$96,193	\$96,193
Director of Curriculum Yr 3	1.0 FTE	\$98,963	\$98,963
Kindergarten Readiness Stipend Yr 1	3.00	\$1,000	\$3,000
Kindergarten Readiness Stipend Yr 2	3.00	\$1,000	\$3,000
Kindergarten Readiness Stipend Yr 3	3.00	\$1,000	\$3,000
Professional Development Yr 1	322.58 Hours	\$31	\$10,000
Professional Development Yr 2	322.58 Hours	\$31	\$10,000
Professional Development Yr 3	322.58 Hours	\$31	\$10,000
4th Grade Teacher Yr 1	1.0 FTE	\$62,886	\$62,886
4th Grade Teacher Yr 2	1.0 FTE	\$64,697	\$64,697
4th Grade Teacher Yr 3	1.0 FTE	\$66,638	\$66,638
After School Program Salaries	1,250.46 Hours	\$24/Hour	\$30,011

Yr. 1 (21-22)

Yr 2 (22-23)

Yr 3 (23-24)

SALARIES FOR SUPPORT STAFF			
Subtotal - Code 16			\$98,815
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Cleaner Yr 1	1.0 FTE	\$31,970.00	\$31,970
Cleaner Yr 2	1.0 FTE	\$32,929.00	\$32,929
Cleaner Yr 3	1.0 FTE	\$33,916.00	\$33,916

PURCHASED SERVICES			
Subtotal - Code 40			\$40,500
Description of Item	Provider of Services	Calculation of Cost	Proposed Expenditure
Staff Wellness (Family Fitness Center Memberships) Yr 1	Port Byron Fitness Center	\$108 x 91= \$9,828	\$9,828
Staff Wellness (Single Fitness Center Memberships) Yr 1	Port Byron Fitness Center	\$72x 51= \$3,672	\$3,672
Staff Wellness (Family Fitness Center Memberships) Yr 2	Port Byron Fitness Center	\$108 x 91= \$9,828	\$9,828
Staff Wellness (Single Fitness Center Memberships) Yr 2	Port Byron Fitness Center	\$72x 51= \$3,672	\$3,672
Staff Wellness (Family Fitness Center Memberships) Yr 3	Port Byron Fitness Center	\$108 x 91= \$9,828	\$9,828
Staff Wellness (Single Fitness Center Memberships) Yr 3	Port Byron Fitness Center	\$72x 51= \$3,672	\$3,672

SUPPLIES AND MATERIALS			
Subtotal - Code 45			\$328,230
Description of Item	Quantity	Unit Cost	Proposed Expenditure
Chromebooks Yr 1	200.00	\$800.00	\$160,000
Hotspots for Connectivity Yr 1	62.34	\$50/month	\$3,117
Chromebooks Yr 2	168.00	\$800.00	\$134,400
Hotspots for Connectivity Yr 2	95.34	\$50/month	\$4,767
Chromebooks Yr 3	30.00	\$800.00	\$24,000
Hotspots for Connectivity Yr 3	38.92	\$50/month	\$1,946

Employee Benefits		
Subtotal - Code 80		\$259,144
Benefit		Proposed Expenditure
Social Security		\$49,016
Retirement	New York State Teachers	\$53,235
	New York State Employees	\$9,763
	Other - Pension	
Health Insurance		\$147,130
Worker's Compensation		
Unemployment Insurance		
Other(Identify)		

PURCHASED SERVICES WITH BOCES			
Subtotal - Code 49			\$277,788
Description of Services	Name of BOCES	Calculation of Cost	Proposed Expenditure
Responsive Classroom Training	OCM BOCES	30 Participants @ \$875/session	\$26,250
Technology Integration Specialist Yr 1	CNY RIC/OCM BOCES	80 days @ \$398/day	\$31,840
Professional Development Yr 1	Cayuga BOCES	162.17 days @ \$246.65/day	\$40,000
Technology Integration Specialist Yr 2	CNY RIC/OCM BOCES	80 days @ \$405.96/day	\$32,477
Technology Integration Specialist Yr 3	CNY RIC/OCM BOCES	80 days @ \$414.08/day	\$33,127
Professional Development Yr 2	Cayuga BOCES	150.01 days @ \$246.65/day	\$37,000
Professional Development Yr 3	Cayuga BOCES	141.9 days @ \$246.65/day	\$35,000
Summer Programming Yr 3	Cayuga BOCES	K-8 Teacher Stipends: 9.41 FTE stipends at \$2,688 =\$25,294 and 4 FTE HS Stipends at \$4,200 = \$16,800 Total for both stipends = \$42,094	\$42,094



CF121  
 ENTRY DATE 02/02/22  
 PROJECT 5880210300  
 SED CODE 051101040000  
 NYC DOC #

GRANTS FINANCE  
 PROJECT STATUS REPORT  
 ARP ESSER 3  
 PORT BYRON CSD

RUN DATE 02/02/22

BUDGET DETAIL INFORMATION

PROF SALARY	15	628,356.00	BEGIN DATE	03/13/20
NON PROF SALARY	16	98,815.00	END DATE	09/30/24
PURCH SERVICES	40	40,500.00	AMENDMENT #	
SUPP & MATERIAL	45	328,230.00	CONTRACT #	
TRAVEL EXPENSE	46	0.00	STOP DATE	
EMP BENEFITS	80	259,144.00	REFUND CHECK #	
INDIRECT COST	90	0.00	IND COST RATE	12.1
BOCES SERVICES	49	277,788.00	INT ELIG	N
REMODELING	30	0.00		
EQUIPMENT	20	0.00		

BUDGET SUMMARY INFORMATION

FUNDYEAR	BUDGET SPLITS	PAID TO DATE	OUTSTANDING ENC
588021	1,632,833.00	163,283.00	1,469,550.00
588020	0.00	0.00	0.00
588019	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
<b>TOTAL</b>	<b>1,632,833.00</b>	<b>163,283.00</b>	<b>1,469,550.00</b>

LOG AND CONTRACT DATES

	RECEIVED	ENTERED	CONTRACT	APPROVED
BUDGET	01/27/22	01/31/22		
INTERIM				
FINAL				

CASH DETAIL

ENTRY	DOC #	TRANS	ENC	RPT	LINE	AMOUNT	FUNDYR	MIR	PD DT	STAT
020222	561857F	INIT	000	02/22	01	163,283.00	588021	012722		ENT

THIS BUDGET HAS BEEN PROCESSED BY THE NEW YORK STATE  
 EDUCATION DEPARTMENT. THIS SUMMARY REPLACES THE SIGNED COPY.





Grants Finance  
Room 510W, Education Building  
Tel. (518) 474-4815

## **Reminder: Record Keeping and Retention**

*This document is intended as a reminder to local agencies on proper record keeping and retention.*

Generally, local agencies must have a proper financial management system in place, along with strong internal controls and written procedures, to properly account for funds received through a grant/grant-contract awarded by NYSED. Additionally, program as well as financial records, including supporting and source documentation, must be maintained and available for review by State and federal representatives or their duly authorized representatives.

In order to meet the requirements of both State and federally funded programs, these records must be kept for a period of six years after the last payment was made unless specified by program requirements or otherwise stated in the grant agreement.<sup>1</sup> Audit or litigation will “freeze the clock” for records retention purposes until the issue is resolved.

Information on records retention may be found in:

- 2 CFR 200.333-337 of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards for awards made on/after 12/26/14.
- Parts 74 & 80 of the Education Department General Administrative Regulations (EDGAR), specifically 34 CFR 74.53 & 34 CFR 80.42, for federal awards made prior to 12/26/14.
- Part 76 of the Education Department General Administrative Regulations (EDGAR), specifically 34 CFR 76.730-731.
- Records Retention and Disposition Schedules published by the New York State Archives ([http://www.archives.nysed.gov/records/mr\\_retention.shtml](http://www.archives.nysed.gov/records/mr_retention.shtml))

Local agencies must retain records<sup>2</sup> that show the amount of funds by grant, including total cost, how the awardee used the funds, authorizations, obligations, share of costs provided from other sources, as well as compliance with program requirements. In addition, source documents are required to support all transactions entered into the grantee's record keeping system. Source documents that authorize the disbursement of grant funds may consist of purchase orders, contracts, time & effort records, delivery receipts, vendor invoices, travel documentation, and payment documents, including check stubs. More information and examples of the types of documents used to support payment for other types of costs (such as goods, services, travel, utilities, and property leases) may be found in Chapter XII, Section 3 and Section 4.B.1 of the Guide to Financial Operations published by the NYS Office of the Comptroller (<https://www.osc.state.ny.us/agencies/guide/MyWebHelp/>).

<sup>1</sup> For projects awarded under a multi-year grant-contract, all project and contract-related documents (including the contract itself as well as the annual budgets) need to be retained for 6 years following the end of the contract.

<sup>2</sup> Please refer to 2 CFR 200.302 for a discussion of how federal awards are to be identified and accounted for in the financial management system. Proper accounting of federal funds will help ensure that appropriate and accurate documentation from this system can be provided if/when needed.



# PORT BYRON CENTRAL SCHOOL DISTRICT

## Budget Journal Entry

Journal Entry Number 51

Journal Type: Beginning Balance  
 Budget Type: GL Budget w/Trans 2021-2022

Memo: To record beginning balances for ARP ESSER 21-22 approved budget

GL Entry Date: 02/11/2022      User ID: jpodolak      Originator: jpodolak      Reference: BEGINNING BALANCES      Voucher: 0

Line #	Account	Description	Debit	Credit
1	FW.1620.06.03.00162.588022	ARP ESSER Custodian/Cleaner Salaries	\$31,970.00	\$0.00
2	FW.2070.05.01.00490.588022	ARP ESSER BOCES Various Inservice Training	\$26,250.00	\$0.00
3	FW.2110.01.02.00120.588022	ARP ESSER Teacher Salaries K-3	\$6,333.34	\$0.00
4	FW.2110.01.02.00121.588022	ARP ESSER Teacher Salaries 4-6	\$66,219.33	\$0.00
5	FW.2110.03.02.00130.588022	ARP ESSER Teacher Salaries 7-12	\$10,230.33	\$0.00
6	FW.2110.04.02.00400.588022	ARP ESSER Contractual	\$13,500.00	\$0.00
7	FW.2110.05.02.00490.588022	ARP ESSER BOCES Instructional Services	\$40,000.00	\$0.00
8	FW.2330.00.02.00150.588022	ARP ESSER Instructional Salaries	\$5,500.00	\$0.00
9	FW.2610.05.02.00490.588022	ARP ESSER BOCES Instruct Media Services	\$31,840.00	\$0.00
10	FW.9010.04.00.00800.588022	ARP ESSER Employee Retirement	\$3,159.00	\$0.00
11	FW.9020.04.00.00800.588022	ARP ESSER Teacher Retirement	\$15,561.00	\$0.00
12	FW.9030.00.00.00800.588022	EMPLOYEE BENEFITS	\$14,937.00	\$0.00
13	FW.9060.04.00.00800.588022	ARP ESSER Health/Dental Insurance	\$33,473.00	\$0.00
14	FW.2010.00.01.00150.588022	ARP ESSER Curriculum Development Instr. Salaries	\$93,500.00	\$0.00
15	FW.2630.00.00.00450.588022	ARP ESSER Materials & Supplies	\$163,117.00	\$0.00
			\$555,590.00	\$0.00

Total Items Printed: 15

### Master Account Entries

Fund	Debits	Credits
FW	555,590.00	0.00
<b>Totals:</b>	555,590.00	0.00

End of Report



**PORT BYRON CENTRAL SCHOOL DISTRICT**

**Budget Journal Entry**

Fiscal Year: 2021-2022

GL Entry Date: 04/18/2022

Memo:

To update initial budget lines for ARP ESSER FW grant, based on corresponding account codes in OA fund

User ID: jpodolak

Originator: jpodolak

Journal Entry Number 60

Journal Type: Beginning Balance

Budget Type: GL Budget w/Trans 2021-2022

Reference: BUDGET ADJUSTMENTS Voucher: 0

Line #	Account	Description	Debit	Credit
1	FW.2070.05.01.00490.588022	ARP ESSER BOCES Various Inservice Training	\$13,750.00	\$0.00
2	FW.2110.05.02.00490.588022	ARP ESSER BOCES Instructional Services	\$0.00	(\$40,000.00)
3	FW.2610.05.02.00490.588022	ARP ESSER BOCES Instruct Media Services	\$0.00	(\$31,840.00)
4	FW.1680.05.01.00490.588022	ARP ESSER BOCES Central Data Processing	\$31,840.00	\$0.00
5	FW.2060.05.01.00490.588022	ARP ESSER BOCES School Improvement	\$26,250.00	\$0.00
Total Items Printed:			\$71,840.00	(\$71,840.00)

**Master Account Entries**

Fund	Debits	Credits
FW	71,840.00	(71,840.00)
<b>Totals:</b>	71,840.00	(71,840.00)

End of Report

