

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

Grants Finance, Rm. 510W EB
Albany, New York 12234

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**PORT BYRON C.S.D.
TREASURER**

**FINAL EXPENDITURE REPORT FOR A
FEDERAL OR STATE PROJECT
FS-10-F Long Form (03/15)**

☐ = Required Field

Local Agency Information

Funding Source: ARP SLR Learning Loss 5884-21-0300

Report Prepared By: Julie Podolak

Agency Name: Port Byron Central School District

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: jpodolak@pbcschools.org

INSTRUCTIONS

- For State grants, final expenditure reports are generally due within 30 days after the grant's end date. Reports for federal projects are generally due within 90 days after the grant's end date. See the Grant Award Notice to verify the due date. However, the Department program office may impose an earlier due date.
- Agencies should use only the FS-10-F Long Form to report actual project expenditures.
- Agencies must maintain complete and accurate records and may be requested to provide additional detail to support reported expenditures.
- All encumbrances must have taken place within the grant's approved funding dates, which can be found on the FS-10 or FS-20 budget form and on the Grant Award Notice.
- The Chief Administrator's Certification on the Final Summary page must be signed by the agency's Chief Administrative Officer or properly authorized designee.
- Submit one report with original signature and one copy directly to Grants Finance, New York State Education Department, Room 510W EB, Albany, NY 12234.
- For special legislative projects, submit one report with original signature and two copies, along with a final program narrative report.
- For additional information, please refer to Fiscal Guidelines for Federal and State Grants at <http://www.oms.nysed.gov/cafe/guidance/>.

SALARIES FOR PROFESSIONAL STAFF

Subtotal - Code 15			\$198,442
Name	Position Title	Beginning and End Dates of Work	Salary Paid
Musso, Tracy	Principal	7/1/21-6/30/22	\$4,067
Brown, Kim	Principal	7/1/21-6/30/22	\$5,677
Mosley, Laurie	Coordinator	7/1/21-6/30/22	\$800
Barber, Kevin	Counselor	7/1/21-6/30/22	\$2,127
Pirozzolo, Tracy	Counselor	7/1/21-6/30/22	\$2,288
Markewich, Madelyn	Teacher	7/1/22-6/30/23	\$51,598
Mosley, Laurie	Coordinator	7/1/22-6/30/23	\$800
Musso, Tracy	Principal	7/1/22-6/30/23	\$4,810
Brown, Kim	Principal	7/1/22-6/30/23	\$5,878
Barber, Kevin	Counselor	7/1/22-6/30/23	\$1,826
Pirozzolo, Tracy	Counselor	7/1/22-6/30/23	\$1,576
Markewich, Madelyn	Teacher	7/1/23-6/30/24	\$54,547
Kudla, Christopher	Teacher	7/1/23-6/30/24	\$62,448

SALARIES FOR SUPPORT STAFF			
Subtotal - Code 16			\$145,606
Name	Position Title	Beginning and End Dates of Work	Salary Paid
Leader, Jennifer	Secretary	7/1/21-6/30/22	\$1,457
Pelc, Carol	Secretary	7/1/21-6/30/22	\$2,504
Clarke, Kelly	Secretary	7/1/21-6/30/22	\$1,669
Barrette, Henry	Cleaner	7/1/21-6/30/22	\$462
Doyle, Michael	Custodian	7/1/21-6/30/22	\$463
Geremia, John	Custodian	7/1/21-6/30/22	\$463
Miller, Johnny	Cleaner	7/1/21-6/30/22	\$462
Nesci, Lisa	Custodian	7/1/21-6/30/22	\$463
Nowlin, Eric	Custodian	7/1/21-6/30/22	\$463
Otvos-Lincoln, Gabriella	Cleaner	7/1/21-6/30/22	\$462
Recckio, Dawn	Secretary	7/1/22-6/30/23	\$1,649
Pelc, Carol	Secretary	7/1/22-6/30/23	\$2,650
Clarke, Kelly	Secretary	7/1/22-6/30/23	\$1,561
Austin-Root, Stacy	Mental Health Therapist	7/1/23-6/30/24	\$64,621
Sayre, Margaret	Mental Health Therapist	7/1/23-6/30/24	\$66,257

Employee Benefits			
Subtotal - Code 80			\$93,464
Benefit	Salaries (from codes 15 and 16)	Rate	Amount Expended
Teacher Retirement	\$198,442.00	9.76-10.29%	\$16,728
Employee Retirement	\$145,606.00	11.6-16.2%	\$15,116
Other Retirement			
Social Security	\$344,048.00	7.65%	\$26,213
Worker's Compensation			
Unemployment Insurance			
Health Insurance			\$35,407
Other(Identify)			

PURCHASED SERVICES WITH BOCES			
Subtotal - Code 49			\$87,420
Encumbrance Date	Name of BOCES	Check or Journal Entry #	Amount Expended
3/30/22	Cayuga Onondaga BOCES Summer School	JE #1225	\$34,274
6/30/22	Cayuga Onondaga BOCES Summer School	JE #1701	\$741
1/15/23	Cayuga Onondaga BOCES Summer School	JE#869 & 1159	\$41,919
1/18/24	Cayuga Onondaga BOCES Summer School	JE #940	\$10,486

CF121
 ENTRY DATE 07/23/24
 PROJECT 5884210300
 SED CODE 051101040000
 NYC DOC #

GRANTS FINANCE
 PROJECT STATUS REPORT
 ARP SLR LEARNING LOSS
 PORT BYRON CSD

RUN DATE 07/23/24

BUDGET DETAIL INFORMATION

PROF SALARY	15	198,442.00	BEGIN DATE	03/13/20
NON PROF SALARY	16	145,606.00	END DATE	09/30/24
PURCH SERVICES	40	0.00	AMENDMENT #	002
SUPP & MATERIAL	45	0.00	CONTRACT #	
TRAVEL EXPENSE	46	0.00	STOP DATE	
EMP BENEFITS	80	93,464.00	REFUND CHECK #	
INDIRECT COST	90	0.00	IND COST RATE	12.1
BOCES SERVICES	49	87,420.00	INT ELIG	N
REMODELING	30	0.00		
EQUIPMENT	20	0.00		

BUDGET SUMMARY INFORMATION

FUNDYEAR	BUDGET SPLITS	PAID TO DATE	OUTSTANDING ENC
588421	524,932.00	524,932.00	0.00
588420	0.00	0.00	0.00
588419	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
TOTAL	524,932.00	524,932.00	0.00

LOG AND CONTRACT DATES

	RECEIVED	ENTERED	APPROVED
BUDGET	02/14/22	02/23/22	CONTRACT
INTERIM			
FINAL	07/19/24	07/23/24	

CASH DETAIL

ENTRY	DOC #	TRANS	ENC	RPT	LINE	AMOUNT	FUNDYR	MIR	PD DT	STAT
022822	564342F	INIT	000	02/22	01	104,986.00	588421	022822		PAID
020923	597000F	PAY	000	01/23	02	52,625.00	588421	020923		PAID
041823	602190F	PAY	000	03/23	03	8,299.00	588421	041823		PAID
071323	610230F	PAY	000	06/23	04	26,095.00	588421	071123		PAID
021424	631437F	PAY	000	01/24	05	200,497.00	588421	021424		PAID
051424	638725F	PAY	000	05/24	06	79,879.00	588421	051424		PAID
072324	643292F	FINAL	000	07/24	07	52,551.00	588421	072324		ENT

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



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

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.¹ 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)

Local agencies must retain records² 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/>).

¹ 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.

² 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.