

AUG 03 2023

The University of the State of New York  
**THE STATE EDUCATION DEPARTMENT**  
 Grants Finance, Rm. 510W EB  
 Albany, New York 12234

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

☐ = Required Field

**Local Agency Information**

Funding Source:	CRRSA - ESSER2	
Report Prepared By:	Sue Brewer	
Agency Name:	Akron Central School District	
Mailing Address:	47 Bloomingdale Avenue	
	Street	
	Akron	NY 14001
	City	State Zip Code
Telephone # of Report Preparer:	716-542-5021	County: Erie
E-mail Address:	sbrewer@akronk12.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			\$192,837
Name	Position Title	Beginning and End Dates of Work	Salary Paid
Cailin Regan	Remote Learning Teacher	9/1/21 - 6/30/23	\$36,601
Susan Palmer	Academic Learning Center Coordinator	9/1/21 - 1/31/22	\$50,600
Emma Andrews	Preferred Substitute	9/1/22 - 6/30/23	\$29,825
Brian Hubbard	Preferred Substitute	9/1/22 - 6/30/23	\$28,275
Ryan Caisse	Preferred Substitute	9/1/22 - 6/30/23	\$26,383
Karen Martino	Preferred Substitute	9/1/22 - 6/30/23	\$21,153

PURCHASED SERVICES			
Subtotal - Code 40			\$164,080
Encumbrance Date	Provider of Service	Check or Journal Entry #	Amount Expended
7/2/21	Peter DeWitt	1420	\$8,000
8/31/21	Dyslexia Services of WNY, LLC	1449, 1469, 1495	\$8,092
11/8/21	ESGI, LLC	1447	\$959
12/23/21	Doc Deana Enterprises	1480	\$21,900
5/2/22	Friends Academy	1488	\$3,450
6/21/22	Stephanie Schreck	1499, 1516	\$3,107
7/19/22	Justin Schapp	1515, 1558, 1588, 1590	\$8,817
7/19/22	Hugh Burnam	1512, 1557, 1586, 1589	\$8,817
7/21/22	Kagan Professional Development	1528, 1553	\$18,954
7/27/22	Dyslexia Services of WNY, LLC	1552, 1581, 1619, 1626	\$18,090
8/17/22	ESGI, LLC	1525	\$2,016
8/22/22	Amplify Education, Inc.	1591	\$15,650
9/12/22	Orchard Park School District	1532	\$3,960
10/28/22	Dyslexia Services of WNY, LLC	1626	\$2,475

11/29/22	Kagan Professional Development	1582, 1594, 1611	\$33,293
5/25/23	Cross-Training Football	1621	\$6,500

SUPPLIES AND MATERIALS			
Subtotal - Code 45			\$682,962
Purchase Order Date	Vendor	Check or Journal Entry #	Amount Expended
7/21/21	SHI International Corp.	1426	\$139,416
7/21/21	BrandAdvantage, Inc.	1451	\$6,600
11/18/21	Kagan Publishing	1455	\$1,001
12/7/21	Zones, Inc.	1466	\$1,008
3/30/22	Bluum	1479	\$13,229
8/22/22	Amplify Education, Inc.	1591	\$35,295
3/13/23	Bigfoot Snowshoes	1593	\$4,199
3/30/23	Ink Labs Buffalo, LLC	1602, 1620, 1625	\$418,389
5/17/23	Dell Computer Corporation	1628	\$63,825

Employee Benefits			
Subtotal - Code 80			\$22,478
Benefit	Salaries (from codes 15 and 16)	Rate	Amount Expended
Teacher Retirement			\$4,959
Employee Retirement			
Other Retirement			
Social Security			\$3,789
Worker's Compensation			
Unemployment Insurance			
Health Insurance			\$13,730
Other(Identify)			

PURCHASED SERVICES WITH BOCES			
Subtotal - Code 49			\$87,112
Encumbrance Date	Name of BOCES	Check or Journal Entry #	Amount Expended
12/23/21	Erie 1 BOCES	1460	\$36,533
7/8/22	Erie 1 BOCES	1501, 1569, 1575, 1578, 1587, 1599, 1607, 1622	\$50,579



CF121  
 ENTRY DATE 08/01/23  
 PROJECT 5891210830  
 SED CODE 142101040000  
 NYC DOC #

GRANTS FINANCE  
 PROJECT STATUS REPORT  
 CRRSA-ESSER 2  
 AKRON CSD

RUN DATE 08/01/23

BUDGET DETAIL INFORMATION			
PROF SALARY	15	192,837.00	BEGIN DATE 03/13/20
NON PROF SALARY	16	0.00	END DATE 09/30/23
PURCH SERVICES	40	164,080.00	AMENDMENT # 005
SUPP & MATERIAL	45	682,962.00	CONTRACT #
TRAVEL EXPENSE	46	0.00	STOP DATE
EMP BENEFITS	80	22,478.00	REFUND CHECK #
INDIRECT COST	90	0.00	IND COST RATE 13.4
BOCES SERVICES	49	87,112.00	INT ELIG N
REMODELING	30	0.00	
EQUIPMENT	20	0.00	

BUDGET SUMMARY INFORMATION			
FUNDYEAR	BUDGET SPLITS	PAID TO DATE	OUTSTANDING ENC
589121	1,149,469.00	1,149,469.00	0.00
589120	0.00	0.00	0.00
589119	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
TOTAL	1,149,469.00	1,149,469.00	0.00

LOG AND CONTRACT DATES			
	RECEIVED	ENTERED	APPROVED
BUDGET	08/18/21	08/24/21	CONTRACT
INTERIM			
FINAL	07/28/23	08/01/23	

CASH DETAIL											
ENTRY	DOC #	TRANS	ENC	RPT	LINE	AMOUNT	FUNDYR	MIR	PD	DT	STAT
090121	546871F	INIT	000	09/21	01	229,893.00	589121	081821			PAID
031022	565542F	PAY	000	01/22	02	56,361.00	589121	030122			PAID
080522	578701F	PAY	000	06/22	03	36,355.00	589121	072622			PAID
102622	584607F	PAY	000	10/22	04	116,197.00	589121	101822			PAID
013123	596205F	PAY	000	12/22	05	49,306.00	589121	013123			PAID
042723	603757F	PAY	000	03/23	06	145,380.00	589121	042723			PAID
051523	605517F	PAY	000	04/23	07	323,975.00	589121	050923			PAID
080123	611771F	FINAL	000	08/23	08	192,002.00	589121	072823			ENT

THIS FINAL EXPENDITURE REPORT 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.