

BOARD OF COOPERATIVE EDUCATIONAL SERVICES
SECOND SUPERVISORY DISTRICT
COUNTIES OF MONROE AND ORLEANS

There will be a Regular Meeting of the Board of Cooperative Educational Services on Wednesday, December 15, 2021 at 6:00 p.m. at the Richard E. Ten Haken Educational Services Center, 3599 Big Ridge Road, Spencerport, New York 14559, Professional Development Center.

Anticipated Executive Session immediately following the regular board meeting to discuss the employment history of a particular person(s).

BOARD MEMBERS

Dennis Laba, President
R. Charles Phillips, Vice President
John Abbott
Cindy Dawson
Kathleen Dillon

Gerald Maar
Michael May
Mark Porter
Heather Pyke

AGENDA

1. Call the Meeting to Order
2. Pledge of Allegiance
3. Agenda Item(s) Modifications
4. Approval of Minutes: November 17, 2021 Regular Meeting Minutes
5. Public Interaction
6. Financial Reports
 1. Resolution to Accept Treasurer's Report
 2. Resolution to Accept WinCap Report
 3. Internal Claims Exception Log
7. Board Presentation(s): Preschool Program and Budget Update – Barbara Martorana and Gary Manuse
8. Old Business – Recruitment Advertisement Efforts
9. New Business
 1. Resolution to Accept Single Audit Report for Year Ended June 30, 2021. No action plan is required, as there were no findings or questionable costs
 2. Resolution to Accept Extra Classroom Activity Funds Financial Report for year ended June 30, 2021.
 3. Resolution to Accept Corrective Action Plan for the year ended June 30, 2021.
 4. Resolution to Accept Donation of \$5,000 from the Donald F. and Maxine B. Davison Foundation.
 5. Resolution to Accept Donation of dental assisting tools and materials from East Avenue Dentistry.
 6. Resolution to Accept Donation of used automotive sheet metal panels, hoods and fenders from Keystone Automotive
 7. Resolution to Accept Donation of Tecna 36 EZ spot welder from Brian Fetzner/Fetzner Collision
 8. BOCES Board Group Email Update
10. Personnel and Staffing
 1. Resolution to Approve Personnel and Staffing Agenda
 2. Resolution to Approve Substitute Teacher Per Diem Pay Rates
 3. Resolution to Approve Recruitment Incentive

11. Bids/Lease Purchases

1. Resolution to Accept Cooperative Lunch Paper and Plastic Supplies Bid
2. Resolution to Accept Electrical, Plumbing and Building Supplies Bid
3. Resolution to Accept Cooperative Plumbing Repair, Maintenance and Installation Service Bid
4. Resolution to Accept Cooperative Food Service Equipment Repair, Maintenance and Installation Service Bid

12. Executive Officer's Reports

1. Albany D.S. Report
2. Local Update

13. Committee Reports

- Labor Relations Committee (J. Abbott, K. Dillon)
- Legislative Committee (K. Dillon, C. Dawson)
- Information Exchange Committee (C. Dawson, C. Phillips)

14. Upcoming Meetings/Calendar Events

December 13	3:00-7:00 pm	Board Development with Executive Cabinet (ECS, PDC 1&2)
December 15	3:45 – 5:15 pm	Celebrating You! Employee Recognition Event
	6:00 pm	Board Meeting (ESC, PDC 1&2)
	5:45 pm	MCSBA Board Leadership Meeting (DoubleTree)
Dec. 24-31	Recess (No school)	
January 5	Noon	MCSBA Legislative Committee Meeting (DoubleTree)
	5:45 pm	MCSBA Board Leadership Meeting (DoubleTree)
January 12	Noon	MCSBA Information Exchange (DoubleTree)
	TBD	Board Officer Agenda Review (ESC, Board Room)
January 17		Martin Luther King, Jr. Observance (BOCES Closed)
January 19	Noon	MCSBA Labor Relations Committee Meeting (DoubleTree)
	6:00 pm	Board Meeting (ESC, PDC 1& 2)

15. Other Items

16. Executive Session

17. Adjournment

1. Call the Meeting to Order

2. Pledge of Allegiance

3. Agenda Item(s) Modifications

4. Approval of Minutes: November 17, 2021 Regular Meeting Minutes

**BOARD OF COOPERATIVE EDUCATIONAL
SERVICES SECOND SUPERVISORY DISTRICT
COUNTIES OF MONROE AND ORLEANS**

Minutes of the Regular Meeting of the Board of Cooperative Educational Services, Second Supervisory District of Monroe and Orleans Counties, held on November 17, 2021 at 6:00 p.m. at the Richard E. Ten Haken Educational Services Center, Spencerport, New York 14559.

Members Present:

Dennis Laba, President
Kathleen Dillon
Gerald Maar

Michael May
Heather Pyke

Absent: R. Charles Phillips, John Abbott, Cindy Dawson, Mark Porter

Staff Present:

Jo Anne Antonacci
Karen Brown, Esq.
Stephen Dawe
Tim Dobbertin
Ian Hildreth

Kelly Mutschler
Marijo Pearson
Dr. Michelle Ryan

Guests: Brian Davis

1. Call the Meeting to Order
The meeting was called to order by President Laba at 6:01 p.m.
2. Pledge of Allegiance
3. Agenda Modifications – There were no agenda modifications
4. Approval of Minutes
Resolved: To Approve the Minutes of the October 20, 2021 Regular Meeting
Minutes as presented.
Moved by M. May, seconded by G. Maar; passed unanimously
5. Public Interaction – There was no public interaction.
6. Financial Reports
Resolved: To Accept the Treasurer's Report and WinCap Report and
Contractor's report as presented
Moved by G. Maar, seconded by M. May; passed unanimously.

7. Audit Committee Update (October 20, 2021 Meeting) – There were no questions on the minutes
8. Board Presentation – Dr. Michelle Ryan provided the board with a Data Privacy and Cyber Security Update.
9. Old Business – Recruitment/Advertisement Efforts
10. New Business
 1. Resolved: To Approve the 2021 Extended School Year Lease for Churchville-Chili CSD
Moved by K. Dillon, seconded by G. Maar; passed unanimously
 2. BE IT HEREBY RESOLVED THAT THE Monroe 2 Orleans Board of Cooperative Education approves the Center for Workforce Development creating and providing the following job training programs: Medical Office Assistant, Commercial Driver’s License (CDL)-Class B and Phlebotomy in accordance with the New York State Education Department requirements to be eligible for EPE Funding; and

WHEREAS the job training programs will be in accordance with Education Law 4602; and

WHEREAS the District Superintendent is charged with the responsibility to ensure the job training programs for purposes of EPE Funding are conducted in accordance with applicable New York State Laws and Regulations.

MOTION made by G. Maar
Seconded by M. May
 3. Resolved: To Accept Donation by George Pietropaolo, Precision Properties, LLC of 2022 Ram 2500 Truck to be used for snow removal and salting for Buffalo Road Campus
Moved by M. May, seconded by K. Dillon; passed unanimously.
11. Personnel and Staffing
 1. Resolved: To Approve the Personnel and Staffing Agenda as presented
Moved by K. Dillon, seconded by G. Maar; passed unanimously
 2. Resolved: To Resolution to approve the Agreement between the District Superintendent of the Monroe 2- Orleans BOCES and the Assistant Superintendent for Instructional Programs for the period of February 1, 2022 – June 30, 2024, as presented.
Moved by G. Maar, seconded by K. Dillon; passed unanimously
 3. RESOLVED, that the Monroe 2-Orleans Board of Cooperative Educational Services hereby designates Dr. R.P. Singh, Crossbridge Office Park, 2000 Winton Road, Bldg 4-Suite 303, Rochester, New York 14618 as school medical inspector for the purpose of

preparing a psychological examination pursuant to Education Law Section 913 regarding an employee's capacity to perform his/her duties. The doctor's report shall be given to the Board in executive session after the examination is complete.

BE IT FURTHER RESOLVED that the District Superintendent is delegated the authority to coordinate such examination.

Moved by G. Maar, seconded by K. Dillon; passed unanimously.

12. Bids/Lease Purchases

Resolved: To accept the bid recommendations and awarding of the following bids and lease purchases as presented:

1. Cooperative Electrical Repair, Maintenance and Installation Bid
Rath Electric, Inc. \$20,762.75
2. HVAC Repair, Maintenance and Installation Bid
Wolf Mechanical Service \$48,500.00
3. Cooperative Electricity Supply
New Wave Energy Corporation Actual Usage

Moved by M. May, seconded by K. Dillon; passed unanimously

13. Executive Officer's Report

The Educational Foundation Celebration Fundraiser held on November 13, was successful. District Superintendent Jo Anne Antonacci thanked board president, Dennis Laba and board trustee, Dr. Heather Pyke for attending. Two prior recipients of the scholarships provided by the foundation spoke during the evening's program - 2015 Churchville Chili graduate, Sydney Gonzales and 2021 Brockport graduate, Brenna Reis.

A request for board representative to screen Make all the Difference Scholarship applications was made. Dennis Laba and Kathy Dillon volunteered.

The Kendall CSD Superintendent Search is complete. Current superintendent Julie Christensen retires effective December 31, 2021 and Nicholas Picardo will start as superintendent on January 1, 2022. Nick currently serves as the Kendall CSD Executive Director for Student Services.

District Superintendent Jo Anne Antonacci and Kathy Dillon attended the Churchville-Chili board meeting on November 9th. Dennis Laba will join Jo Anne at the Gates-Chili board meeting on December 7th.

The NYS Department of Health has given local departments of health authority to work with districts on implementing Test to Stay protocols.

To assist with hiring and recruitment efforts, BOCES 2 has placed prints ads in the Pennysaver and radio ads on WPXY and WBEE for two to four weeks as well as continuing regular recruitment efforts.

14. Committee Reports

1. Labor Relations Committee – K. Dillon reports the meeting included discussions of staff shortages, increase in retirements, and perks to aid in recruitment and retention such as benefits packages and wellness days.
2. Legislative Committee – K. Dillon reported that the group is planning to schedule meetings with local legislators and updating position papers.
3. Information Exchange Committee – District Superintendent J. Antonacci reported that the topic was a civic readiness pilot program.

15. Upcoming Meetings/Calendar Events: The various meetings for the month were listed in the agenda.

16. Other Items

1. M. May commented on the well-attended CTE open house he attended and expressed how impressed he was with the medical assisting and machining programs.
2. District Superintendent advised the board of the upcoming holiday connections. Monroe 2-Orleans BOCES staff assist many families by donating necessities and holiday gifts each year.

17. Executive Session - At 6:35 p.m. a motion was made by M. May to adjourn the meeting to Executive Session, to discuss employment history of a particular person(s) and collective negotiations pursuant to article 14 of the Civil Service Law, seconded by K. Dillon; passed unanimously.

Respectfully Submitted



Kelly Mutschler
Clerk of the Board

Members Present

Kathleen Dillon
Dennis Laba
Gerald Maar

Michael May
Heather Pyke

Absent: R. Charles Phillips, John Abbott, Cindy Dawson, Mark Porter

Staff Present

Jo Anne Antonacci
Karen Brown
Timothy Dobbertin

Marijo Pearson
Michelle Ryan

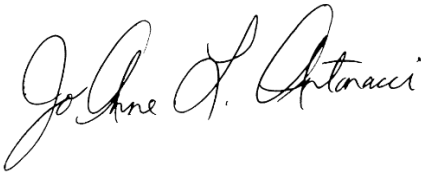
At 6:58 p.m. a motion was made by K. Dillon; seconded by G. Maar to come out of executive session; passed unanimously.

Be it so hereby resolved: That the Board approves the Agreement between the District Superintendent of Monroe 2-Orleans BOCES and the Monroe 2-Orleans BOCES Teachers' Association, for the period of July 1, 2021 – June 30, 2024, as presented.

Moved by M. May, seconded by K. Dillon; passed unanimously

18. Adjournment - At 6:59 p.m. a motion was made by K. Dillon to adjourn the meeting, seconded by G. Maar; passed unanimously.

Respectfully submitted,

A handwritten signature in black ink, reading "Jo Anne L. Antonacci". The signature is written in a cursive, flowing style.

Jo Anne L. Antonacci
Clerk Pro Tem

5. Public Interaction

6. Financial Reports

1. Resolution to Accept Treasurer's Report
2. Resolution to Accept WinCap Report
3. Internal Claims Exception Log

Monroe 2 - Orleans BOCES

Treasurer's Report

Period Ending October 31, 2021

	GENERAL FUND		SPECIAL AID FUND	
BEGINNING CASH ON HAND		21,191,946.11		199,720.28
RECEIPTS:				
Interest Earned	1,272.20		0.33	
Charges for Services	17,734,296.25		276,770.00	
Non-Contract Services	159.00		12,244.00	
Collected for Other Funds	-		-	
State, Federal and Local Aid	23,166.16		925,718.35	
Transfers from Other Funds	792,658.62		-	
Miscellaneous Funds	57,472.76		1,002.61	
TOTAL RECEIPTS	18,609,024.99	18,609,024.99	1,215,735.29	1,215,735.29
DISBURSEMENTS				
Payroll and Benefits	4,711,869.69		-	
Warrants	17,354,896.93		54,027.77	
Transfers to Other Funds			792,658.62	
Miscellaneous Disbursements	6,920.75		5.69	
TOTAL DISBURSEMENTS	22,073,687.37	(22,073,687.37)	846,692.08	(846,692.08)
ENDING CASH ON HAND:		17,727,283.73		568,763.49
GENERAL FUND CHECKING		10,565,454.46	SPECIAL AID CHKG - CHASE	559,438.49
GENERAL FUND SAVINGS		2,303,161.97	SPECIAL AID CHKG - M&T	9,325.00
PAYROLL CHECKING		27,746.39		
FLEXIBLE SPENDING CASH		-		
DENTAL ACCOUNT CASH		208,680.49		
GENERAL FUND CD		2,502,392.38		
CASH- LIABILITY RESERVE		1,179,544.20		
CASH- UNEMPLOYMENT RES		620,328.12		
CASH- CTE RESERVE		319,975.72		
		17,727,283.73		568,763.49

BEGINNING CASH ON HAND**RECEIPTS:**

Interest Earned
Component Contributions
Transfers from Other funds
Donations
Miscellaneous Funds

TOTAL RECEIPTS**DISBURSEMENTS**

Warrants
Scholarships
Transfers to Other Funds
Miscellaneous Disbursements

TOTAL DISBURSEMENTS**ENDING CASH ON HAND:****MISC SPECIAL REVENUE**

72,934.07

3.07

-

-

-

-

3.07

3.07

-

-

-

-

-

-

72,937.14

GIFT FUND SAVINGS

72,937.14

CAPITAL FUND

1,184,488.18

20.12

-

-

-

-

20.12

20.12

-

-

-

-

-

-

1,184,508.30

CAPITAL FUND CHECKING

1,184,508.30

----- CUSTODIAL FUNDS -----					
	Rochester Area School Health Plan I	Rochester Area School Health Plan II	Rochester Area School Workers' Comp Plan	Wayne Finger Lakes Workers' Comp Plan	TOTAL CUSTODIAL
BEGINNING CASH ON HAND	19,146,220.92	126,285,723.33	29,445,742.23	324,635.81	175,202,322.29
RECEIPTS:					
Interest Earned	376.18	6,301.76	974.47	-	
Contributions	1,209,294.09	21,179,802.50	1,392,213.50	175,364.19	
Miscellaneous Funds	-	-	-	2,069.76	
TOTAL RECEIPTS	1,209,670.27	21,186,104.26	1,393,187.97	177,433.95	23,966,396.45
DISBURSEMENTS					
Claims	1,349,643.11	21,119,666.09	388,127.58	274,037.50	
Admin and Other Disbursements	99,347.16	787,686.56	175.31	-	
TOTAL DISBURSEMENTS	1,448,990.27	21,907,352.65	388,302.89	274,037.50	(24,018,683.31)
ENDING CASH ON HAND:	18,906,900.92	125,564,474.94	30,450,627.31	228,032.26	175,150,035.43
RASHP I CHECKING	5,376,447.82				5,376,447.82
RASHP I SAVINGS / INVESTMENTS	13,530,453.10				13,530,453.10
RASHP II CHECKING		45,304,244.80			45,304,244.80
RASHP II SAVINGS / INVESTMENTS		80,260,230.14			80,260,230.14
RASWC CHECKING			5,878,704.65		5,878,704.65
RASWC SAVINGS / INVESTMENTS			24,571,922.66		24,571,922.66
WFL WC CHECKING				228,032.26	228,032.26
TOTAL CASH	18,906,900.92	125,564,474.94	30,450,627.31	228,032.26	175,150,035.43

Collateral Analysis	M&T Bank	Five Star Bank	Chase Bank
Bank Totals	62,192,218.70	93,029,724.38	39,481,585.01
<i>Collateral:</i>			
FDIC	500,000.00	250,000.00	250,000.00
Additional FDIC through CD Option	-	88,025,793.56	-
Collateral in Trust	-	-	41,134,781.90
Collateral held with Third Party	62,227,458.22	4,849,604.35	-
	62,727,458.22	93,125,397.91	41,384,781.90
Over / (Under) Collateralized	535,239.52	95,673.53	1,903,196.89

Treasurer's Notes:

September state aid distributed to component Districts this month.

This is to certify that I have received these balances:

Kelly Mutschler
District Clerk

J. R. [Signature]
Assistant Superintendent for Finance and Operations

Joseph Y. Lalor
Treasurer

12/9/2021
Date

11/19/21
Date

11/9/21
Date

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 11/30/2021

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
0 Administration							
100 SALARIES		1,159,495.00	0.00	1,159,495.00	495,821.26	656,445.08	7,228.66
200 EQUIPMENT		16,200.00	6,861.29	23,061.29	1,353.49	6,305.59	15,402.21
300 SUPPLIES		18,850.00	1,312.08	20,162.08	4,426.04	10,059.93	5,676.11
400 CONTRACTUAL		2,716,977.00	16,221.20	2,733,198.20	982,888.61	1,054,290.77	696,018.82
700 INTEREST ON REVENUE NOTES		8,500.00	0.00	8,500.00	0.00	0.00	8,500.00
800 EMPLOYEE BENEFITS		595,816.00	-1,500.00	594,316.00	194,234.43	233,657.80	166,423.77
899 Oth Post Retirement Benft		5,819,336.00	0.00	5,819,336.00	2,106,971.04	0.00	3,712,364.96
910 TRANSFER TO CAPITAL FUND		600,000.00	0.00	600,000.00	600,000.00	0.00	0.00
950 TRANSFER FROM O & M		67,820.00	5.00	67,825.00	5.00	0.00	67,820.00
960 TRANSFER CHARGE		264,170.00	99.00	264,269.00	99.00	0.00	264,170.00
Subtotal of 0 Administration		11,267,164.00	22,998.57	11,290,162.57	4,385,798.87	1,960,759.17	4,943,604.53
1 Career Education							
100 SALARIES		4,130,276.00	-23,700.00	4,106,576.00	1,110,096.40	2,624,370.92	372,108.68
200 EQUIPMENT		99,750.00	262,744.84	362,494.84	175,000.04	80,132.01	107,362.79
300 SUPPLIES		397,700.00	33,799.09	431,499.09	178,335.91	95,054.59	158,108.59
400 CONTRACTUAL		296,500.00	1,429.01	297,929.01	183,472.78	72,741.02	41,715.21
490 SCH DIST AND OTHER BOCES		22,951.12	-11,475.56	11,475.56	2,868.89	0.00	8,606.67
800 EMPLOYEE BENEFITS		2,041,694.00	-72,300.00	1,969,394.00	560,718.24	968,437.22	440,238.54
950 TRANSFER FROM O & M		1,343,980.00	7,477.83	1,351,457.83	7,477.83	0.00	1,343,980.00
960 TRANSFER CHARGE		601,806.00	0.00	601,806.00	0.00	0.00	601,806.00
990 TRANS CREDs FR OTHER FUND		-6,750.00	-165.00	-6,915.00	-165.00	0.00	-6,750.00
Subtotal of 1 Career Education		8,927,907.12	197,810.21	9,125,717.33	2,217,805.09	3,840,735.76	3,067,176.48
2 Special Education							
100 SALARIES		6,329,666.00	707,986.00	7,037,652.00	1,582,964.91	4,114,754.81	1,339,932.28
200 EQUIPMENT		97,685.00	62,340.00	160,025.00	35,128.81	69,428.60	55,467.59
300 SUPPLIES		83,143.00	8,980.71	92,123.71	7,022.40	8,580.90	76,520.41
400 CONTRACTUAL		1,539,264.00	2,098,596.09	3,637,860.09	35,045.66	650,832.59	2,951,981.84
490 SCH DIST AND OTHER BOCES		6,276,190.87	-842,971.82	5,433,219.05	2,226,456.92	1,895.90	3,204,866.23
800 EMPLOYEE BENEFITS		3,620,013.00	186,461.66	3,806,474.66	1,173,355.94	2,036,173.57	596,945.15
950 TRANSFER FROM O & M		355,858.00	685.87	356,543.87	685.87	0.00	355,858.00
960 TRANSFER CHARGE		13,847,546.00	7,140.96	13,854,686.96	7,140.96	0.00	13,847,546.00
970 TR CREDs FR SERVICE PROGR		0.00	-6,710.90	-6,710.90	-6,710.90	0.00	0.00
Subtotal of 2 Special Education		32,149,365.87	2,222,508.57	34,371,874.44	5,061,090.57	6,881,666.37	22,429,117.50
3 Itinerent Services							
100 SALARIES		11,081,289.00	-43,716.00	11,037,573.00	2,811,258.39	7,474,361.62	751,952.99
200 EQUIPMENT		107,126.00	0.00	107,126.00	11,468.38	13,063.33	82,594.29
300 SUPPLIES		46,779.00	22,761.10	69,540.10	8,969.69	5,973.93	54,596.48
400 CONTRACTUAL		739,821.00	645,339.73	1,385,160.73	37,797.22	46,670.91	1,300,692.60
490 SCH DIST AND OTHER BOCES		18,662.08	81,965.97	100,628.05	24,008.29	0.00	76,619.76

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 11/30/2021

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
800 EMPLOYEE BENEFITS		5,418,110.00	-17,044.00	5,401,066.00	1,762,684.31	3,099,308.79	539,072.90
950 TRANSFER FROM O & M		8,143.00	638.70	8,781.70	638.70	0.00	8,143.00
960 TRANSFER CHARGE		1,226,232.00	598.00	1,226,830.00	598.00	0.00	1,226,232.00
970 TR CREDTS FR SERVICE PROGR		-9,916,313.00	0.00	-9,916,313.00	0.00	0.00	-9,916,313.00
Subtotal of 3 Itinerent Services		8,729,849.08	690,543.50	9,420,392.58	4,657,422.98	10,639,378.58	-5,876,408.98
4 General Instruction							
100 SALARIES		1,728,870.00	-3,000.00	1,725,870.00	934,542.20	614,933.88	176,393.92
200 EQUIPMENT		5,100.00	1,240.98	6,340.98	380.00	1,240.98	4,720.00
300 SUPPLIES		10,155.00	1,717.00	11,872.00	2,544.65	1,108.62	8,218.73
400 CONTRACTUAL		1,257,024.00	316,289.04	1,573,313.04	375,632.87	69,749.56	1,127,930.61
490 SCH DIST AND OTHER BOCES		64,632.08	48,713.97	113,346.05	42,671.15	0.00	70,674.90
800 EMPLOYEE BENEFITS		611,438.00	0.00	611,438.00	241,545.56	222,291.62	147,600.82
950 TRANSFER FROM O & M		149,129.00	2,335.78	151,464.78	2,335.78	0.00	149,129.00
960 TRANSFER CHARGE		164,925.00	2,400.00	167,325.00	2,400.00	0.00	164,925.00
970 TR CREDTS FR SERVICE PROGR		-47,155.00	0.00	-47,155.00	0.00	0.00	-47,155.00
990 TRANS CREDTS FR OTHER FUND		-3,060.00	0.00	-3,060.00	0.00	0.00	-3,060.00
Subtotal of 4 General Instruction		3,941,058.08	369,696.77	4,310,754.85	1,602,052.21	909,324.66	1,799,377.98
5 Instruction Support							
100 SALARIES		5,771,294.00	-14,963.00	5,756,331.00	1,949,237.68	3,312,703.80	494,389.52
200 EQUIPMENT		3,273,696.00	2,073,452.72	5,347,148.72	1,698,643.32	1,281,608.01	2,366,897.39
300 SUPPLIES		702,333.00	87,586.76	789,919.76	210,609.66	123,019.99	456,290.11
400 CONTRACTUAL		4,840,208.00	575,507.47	5,415,715.47	3,135,901.80	534,871.13	1,744,942.54
490 SCH DIST AND OTHER BOCES		295,256.08	377,941.34	673,197.42	240,283.05	0.00	432,914.37
800 EMPLOYEE BENEFITS		2,679,326.00	-19,590.00	2,659,736.00	856,516.04	1,316,767.35	486,452.61
950 TRANSFER FROM O & M		659,547.00	400.40	659,947.40	400.40	0.00	659,547.00
960 TRANSFER CHARGE		1,040,001.00	282.20	1,040,283.20	282.20	0.00	1,040,001.00
970 TR CREDTS FR SERVICE PROGR		-2,594,403.00	-4,308.82	-2,598,711.82	-4,308.82	0.00	-2,594,403.00
990 TRANS CREDTS FR OTHER FUND		-84,794.00	-13,379.00	-98,173.00	-11,318.00	0.00	-86,855.00
Subtotal of 5 Instruction Support		16,582,464.08	3,062,930.07	19,645,394.15	8,076,247.33	6,568,970.28	5,000,176.54
6 Other Services							
100 SALARIES		2,280,676.00	4,100.00	2,284,776.00	924,565.48	1,234,714.63	125,495.89
200 EQUIPMENT		425,785.00	263,746.66	689,531.66	216,578.22	347,766.49	125,186.95
300 SUPPLIES		36,465.00	6,843.00	43,308.00	6,543.88	6,460.83	30,303.29
400 CONTRACTUAL		3,630,535.00	150,279.55	3,780,814.55	1,104,244.67	1,638,223.25	1,038,346.63
490 SCH DIST AND OTHER BOCES		7,032,583.68	-139,745.41	6,892,838.27	4,705,926.53	0.00	2,186,911.74
800 EMPLOYEE BENEFITS		1,052,168.00	820.00	1,052,988.00	353,208.21	494,248.87	205,530.92
950 TRANSFER FROM O & M		119,155.00	0.00	119,155.00	0.00	0.00	119,155.00
960 TRANSFER CHARGE		113,297.00	198.00	113,495.00	198.00	0.00	113,297.00
970 TR CREDTS FR SERVICE PROGR		-1,773,956.00	-701.95	-1,774,657.95	-701.95	0.00	-1,773,956.00
990 TRANS CREDTS FR OTHER FUND		-109,787.00	-5,128.30	-114,915.30	-5,128.30	0.00	-109,787.00

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 11/30/2021

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
Subtotal of 6 Other Services		12,806,921.68	280,411.55	13,087,333.23	7,305,434.74	3,721,414.07	2,060,484.42
7 Undefined							
100 SALARIES		3,082,933.00	0.00	3,082,933.00	1,279,703.23	1,619,806.90	183,422.87
200 EQUIPMENT		46,500.00	5,050.00	51,550.00	11,669.01	26,749.06	13,131.93
300 SUPPLIES		218,280.00	17,594.43	235,874.43	78,220.55	79,075.01	78,578.87
400 CONTRACTUAL		1,824,116.00	-11,764.13	1,812,351.87	1,019,434.27	577,791.53	215,126.07
800 EMPLOYEE BENEFITS		1,437,083.00	0.00	1,437,083.00	487,923.89	699,871.73	249,287.38
950 TRANSFER FROM O & M		579,303.00	1,607.35	580,910.35	1,607.35	0.00	579,303.00
960 TRANSFER CHARGE		1,462,923.00	1,003.51	1,463,926.51	1,003.51	0.00	1,462,923.00
970 TR CREDITS FR SERVICE PROGR		-7,672,008.00	-13,150.93	-7,685,158.93	-13,150.93	0.00	-7,672,008.00
990 TRANS CREDITS FR OTHER FUND		-979,130.00	-340.23	-979,470.23	-340.23	0.00	-979,130.00
Subtotal of 7 Undefined		0.00	0.00	0.00	2,866,070.65	3,003,294.23	-5,869,364.88
Total GENERAL FUND		94,404,729.91	6,846,899.24	101,251,629.15	36,171,922.44	37,525,543.12	27,554,163.59

7. Board Presentation(s): Preschool Program and Budget Update – Director of Exceptional Children Barbara Martorana and Assistant School Business Official Gary Manuse



Monroe 2-Orleans BOCES

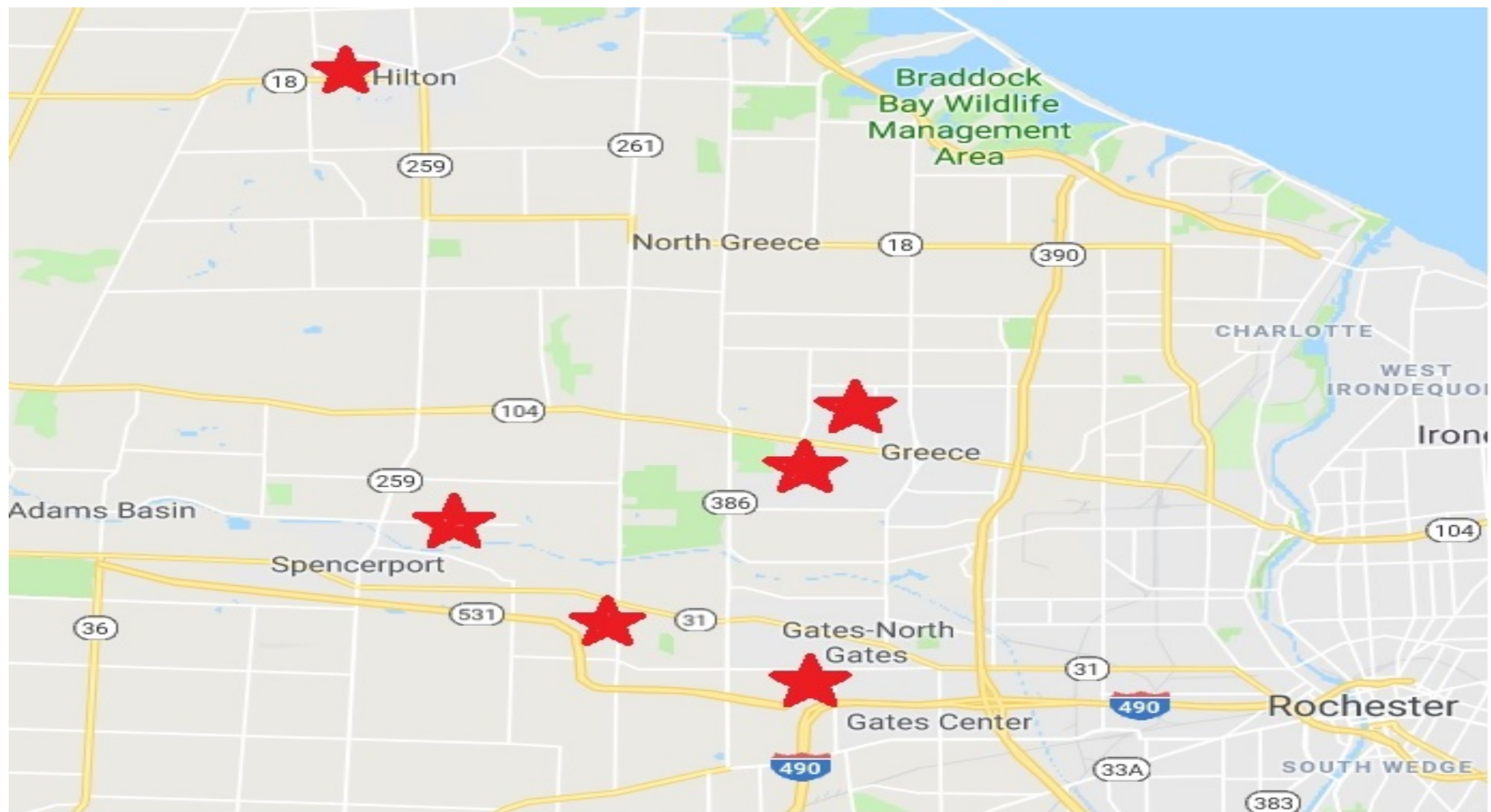
Preschool

December 15, 2021

Philosophy

- **Play based**
- **Language enriched classrooms**
- **Multi-disciplinary team**
- **Integrated**
- **UPK curriculum**





Integrated

- **Five Classrooms**
Gates Neil Armstrong
Greece Autumn Lane (2)
Hilton Village
Spencerport Terry Taylor
- **Approximately 75% of students with disabilities are educated in their home school district**
- **60 students with disabilities**
- **60 general education students**



8:1+3 Self-Contained

- **Two classrooms Greece at Craig Hill**
- **One classroom at Exceptional Children Learning Center**
- **Language enriched environment**
- **Classroom model fosters independence**
- **Classroom highlighted in The Center for AAC and Autism newsletter**



Preschool Budget

2021/22 Budget:	\$3,821,366
2020/21 Deficit:	-\$294,191
Fund Balance June 2021:	-\$515,296
Estimated Fund Balance June 2022:	-\$959,462
Estimated Net Recoveries:	\$943,034
Estimated Adjusted Fund Balance:	-\$16,428

Thank you for helping us grow



8. Old Business – Recruitment Advertisement Efforts

9. New Business

1. Resolution to Accept Single Audit Report for Year Ended June 30, 2021. No action plan is required, as there were no findings or questionable costs

**BOARD OF COOPERATIVE EDUCATIONAL
SERVICES SECOND SUPERVISORY DISTRICT OF
MONROE AND ORLEANS COUNTIES**

SPENCERPORT, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

TABLE OF CONTENTS

Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Uniform Guidance	1 – 3
Schedule of Expenditures of Federal Awards	4
Notes to Schedule of Expenditures of Federal Awards	5
Schedule of Findings and Questioned Costs	6

**Report on Compliance For Each Major Federal Program;
Report on Internal Control Over Compliance;
and Report on the Schedule of Expenditures of
Federal Awards In Accordance with the Uniform Guidance**

Independent Auditors' Report

To the Board Members
Board of Cooperative Educational Services
Second Supervisory District of
Monroe and Orleans Counties, New York

Report on Compliance for Each Major Federal Program

We have audited the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the BOCES' major federal programs for the year ended June 30, 2021. The Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York's compliance.

Opinion on Each Major Federal Program

In our opinion, the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York 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, 2021.

Report on Internal Control Over Compliance

The management of the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregated remaining fund information of the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, New York's basic financial statements. We issued our report thereon dated October 13, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
December 3, 2021

**BOARD OF COOPERATIVE EDUCATIONAL SERVICES
SECOND SUPERVISORY DISTRICT OF
MONROE AND ORLEANS COUNTIES**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR YEAR ENDED JUNE 30, 2021

<u>Grantor / Pass - Through Agency</u>	<u>Assistance Listing Number</u>	<u>Grantor Number</u>	<u>Pass-Through Agency Number</u>	<u>Total Expenditures</u>
<u>Federal Award Cluster / Program</u>				
<u>U.S. Department of Education:</u>				
<u>Direct Programs:</u>				
<u>Student Financial Assistance Program Cluster -</u>				
Federal Pell Grant Program	84.063	N/A	P063P206347	\$ 173,750
Federal Direct Student Loans	84.268	N/A	P268K216347	235,406
<i>Total Student Financial Assistance Program Cluster</i>				\$ 409,156
<u>Education Stabilization Funds -</u>				
COVID-19 HEERF-Student Aid Portion	84.425E	P425E204497	N/A	\$ 46,043 *
COVID-19 HEERF-Institutional Portion	84.425F	P425F203608	N/A	144,483 *
COVID-19 HEERF-FIPSE	84.425N	P425N200467	N/A	407,915 *
<i>Total Education Stabilization Funds</i>				\$ 598,441
Total Direct Programs				\$ 1,007,597
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
VATEA II - Perkins Grant	84.048	N/A	8000-21-0044	\$ 127,989
WIOA, Title II, ESOL Civics	84.002	N/A	0040-21-3018	111,597
Total Indirect Programs				\$ 239,586
Total U.S. Department of Education				\$ 1,247,183
<u>U.S. Department of Labor:</u>				
<u>Indirect Programs:</u>				
<u>Passed through Rochester Works -</u>				
WIOA, Youth Activities	17.259	N/A	N/A	\$ 114,730
Total U.S. Department of Labor				\$ 114,730
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 1,361,913

* Major Program

**BOARD OF COOPERATIVE EDUCATIONAL SERVICES
SECOND SUPERVISORY DISTRICT OF
MONROE AND ORLEANS COUNTIES**

Notes to Schedule of Expenditures of Federal Awards

June 30, 2021

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs administered by the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties, an entity as defined in Note 1 to the BOCES basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement's, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the BOCES, it is not intended to and does not present the financial position or changes in net position.

Note 2 - Basis of Accounting

Expenditures reported on the schedule are reported on the GAAP basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Indirect Costs

Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented.

Note 4 - Matching Costs

Matching costs, i.e., the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties share of certain program costs, are not included in the reported expenditures.

**BOARD OF COOPERATIVE EDUCATIONAL SERVICES
SECOND SUPERVISORY DISTRICT OF
MONROE AND ORLEANS COUNTIES**

Schedule of Findings and Questioned Costs

June 30, 2021

I. Summary of the Auditors' Results

Financial Statements

- | | |
|---|------------|
| a) Type of auditor's report issued | Unmodified |
| b) Internal control over financial reporting | |
| 1. Material weaknesses identified | No |
| 2. Significant deficiency(ies) identified | No |
| c) Noncompliance material to financial statements noted | No |

Federal Awards

- | | | | | | | | | | |
|--|---|---|--------------|------------------------------------|--------------|--------------------------------------|--------------|----------------------|--|
| a) Internal control over major programs | | | | | | | | | |
| 1. Material weaknesses identified | No | | | | | | | | |
| 2. Significant deficiency(ies) identified | No | | | | | | | | |
| b) Type of auditor's report issued on compliance for major programs | Unmodified | | | | | | | | |
| c) Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) | No | | | | | | | | |
| d) Identification of major programs | | | | | | | | | |
| <table border="0" style="width: 100%;"> <tr> <td style="width: 30%;"><u>CFDA Number(s)</u></td> <td style="width: 70%;"><u>Name of Federal Program or Cluster</u></td> </tr> <tr> <td>CFDA 84.425E</td> <td>COVID-19 HEERF-Student Aid Portion</td> </tr> <tr> <td>CFDA 84.425F</td> <td>COVID-19 HEERF-Institutional Portion</td> </tr> <tr> <td>CFDA 84.425N</td> <td>COVID-19 HEERF-FIPSE</td> </tr> </table> | <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> | CFDA 84.425E | COVID-19 HEERF-Student Aid Portion | CFDA 84.425F | COVID-19 HEERF-Institutional Portion | CFDA 84.425N | COVID-19 HEERF-FIPSE | |
| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> | | | | | | | | |
| CFDA 84.425E | COVID-19 HEERF-Student Aid Portion | | | | | | | | |
| CFDA 84.425F | COVID-19 HEERF-Institutional Portion | | | | | | | | |
| CFDA 84.425N | COVID-19 HEERF-FIPSE | | | | | | | | |
| e) Dollar threshold used to distinguish between Type A and Type B programs | \$750,000 | | | | | | | | |
| f) Auditee qualifies as low-risk auditee | Yes | | | | | | | | |

II. Financial Statement Findings

There were no current year findings and there were no prior year findings.

III. Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs and there were no prior year findings or questioned costs.

9. New Business

2. Resolution to Accept Extra Classroom Activity Funds Financial Report for year ended June 30, 2021.

**BOARD OF COOPERATIVE EDUCATIONAL SERVICES
SECOND SUPERVISORY DISTRICT OF
MONROE AND ORLEANS COUNTIES**

EXTRACLASSROOM ACTIVITY FUNDS

FINANCIAL REPORT

For Year Ended June 30, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

T A B L E O F C O N T E N T S

Independent Auditors' Report	1 – 2
Statement of Cash Receipts and Disbursements for year ended June 30, 2021	3
Notes to Financial Statement	4
Auditors' Findings and Evaluation	5 - 6

INDEPENDENT AUDITORS' REPORT

To the Board Members
Board of Cooperative Educational Services
Second Supervisory District of Monroe and Orleans Counties

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the BOCES' preparation and fair presentation of the financial statement 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 BOCES' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

Internal accounting controls are limited over the cash receipts from the point of collection to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties for the year ended June 30, 2021, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
December 3, 2021

**BOARD OF COOPERATIVE EDUCATIONAL SERVICES
SECOND SUPERVISORY DISTRICT OF
MONROE AND ORLEANS COUNTIES**

EXTRACLASSROOM ACTIVITY FUNDS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For Year Ended June 30, 2021

	Cash Balance		Disburse-	Cash Balance
	<u>July 1, 2020</u>	<u>Receipts</u>	<u>ments</u>	<u>June 30, 2021</u>
Skills USA	\$ 6,206	\$ 3,410	\$ 5,208	\$ 4,408
TOTAL	<u>\$ 6,206</u>	<u>\$ 3,410</u>	<u>\$ 5,208</u>	<u>\$ 4,408</u>

(See accompanying notes to financial statement)

BOARD OF COOPERATIVE EDUCATIONAL SERVICES
SECOND SUPERVISORY DISTRICT OF
MONROE AND ORLEANS COUNTIES
EXTRACLASSROOM ACTIVITY FUNDS
NOTES TO FINANCIAL STATEMENT

June 30, 2021

(Note 1) Accounting Policy:

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties. Consequently, the cash balances are included in the financial statements of the BOCES as part of the Custodial Fund.

The accounts of the Extraclassroom Activity Funds of the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under generally accepted accounting principles, and which may be material in amount, are not recognized in the accompanying financial statement.

(Note 2) Cash and Cash Equivalents:

Cash and cash equivalents is comprised of one checking account. The balance in this account is fully covered by FDIC Insurance.

(Note 3) COVID-19

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, limited activities and student involvement in the Extraclassroom activities and transactions have resulted from the date of closure through the end of the 2020-21 fiscal year.

**BOARD OF COOPERATIVE EDUCATIONAL SERVICES
SECOND SUPERVISORY DISTRICT OF
MONROE AND ORLEANS COUNTIES**

EXTRACLASSROOM ACTIVITY FUNDS

AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties Extraclassroom Activity Funds for the year ended June 30, 2021. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system. In particular, cash being handled by numerous students and faculty advisors at various functions provides an atmosphere of limited control over those receipts.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the BOCES' 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

Prior Year Deficiency Pending Corrective Action:

Reconciliations –

During the course of our examination, we noted the following fundraisers where there was no reconciliation of items sold to the total amount of cash collected:

1. WEMOCO plates
2. Mask fundraiser
3. Culinary fundraiser

We recommend a reconciliation of items sold to total cash receipts be prepared at the conclusion of each fundraiser and any losses or variances be explained.

Current Year Deficiency in Internal Control:

Bank Account –

During the course of our examination, we noted that the Skills USA Club opened an EZ Checking Account that allowed for an ATM card to be used for BOCES trips, although the card was never used this year. The BOCES has been in the process of setting up a business account without an ATM card, but the process is not complete.

We recommend that ATM cards not be used for extraclassroom fund expenditures.

Prior Year Recommendations:

We are pleased to report that the following prior year recommendations have been implemented to our satisfaction:

1. The Activity Treasurer and Faculty Advisor prepared profit and loss statements during the year under review.
2. The students are involved with filling the vending machines.

*

*

*

We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
December 3, 2021

9. New Business

3. Resolution to Accept Corrective Action Plan for the year ended June 30, 2021.



*Monroe 2-Orleans
Board of Cooperative Educational Services*

Jo Anne L. Antonacci, District Superintendent

**Finance
Office**

Steve Roland
*Assistant Superintendent
for Finance and Operations*
Tel: (585) 352-2412
Fax: (585) 352-2756
Email:
sroland@monroe2boces.org

December 10, 2021

Mr. Thomas Zuber
Mengel Metzger Barr & Co., LLP
100 Chestnut Street, Suite 1200
Rochester, NY 14604

Tom,

This letter is in response to your recommendations found in the Audit Report for the Monroe 2-Orleans BOCES' ExtraClassroom Activities Fund for the year-ending June 30, 2021.

Reconciliations

The Business Office will work with the club advisors on developing a process to ensure all fund-raisers in the future include a reconciliation.

Bank Account

The Business Office will continue to work with the bank to ensure the new account does not have an ATM card attached to it. The current card has been secured within the Business Office.

Please let me know if you have questions or concerns.

Sincerely,

Steve Roland
Assistant Superintendent
for Finance and Operations

Xc: Board
Office of Audit Services (SED)
Jennifer Talbot
Jo Anne Antonacci
Mark Laubacher

9. New Business

4. Resolution to Accept Donation of \$5,000 from the Donald F. and Maxine B. Davison Foundation.

GIFTS AND DONATIONS

Donor Information:

Company or Individual Name: The Donald F and Maxine Davison Foundation
Michael A. Baum, Trustee

If Company, Contact Person:

Address: PO Box 418 Spencerport, NY 14559

Phone Number:

E-Mail: davisonfoundation@outlook.com

Description of item(s) to be donated; if additional space is need, please add additional page and check here: ☐

Gift For Scholarships -\$5,000 scholarship check (check #828) to be awarded during the 2021-2022 school year.

Is Item(s) in Working Condition: N/A

If not, please explain:

When can BOCES 2 Staff view the item: N/A

Your signature indicates your offer to donate the above item(s). Only the Board may accept gifts of either money or merchandise. Any gifts or grants donated and accepted will be by official action through Board resolution. The Board will not accept gifts that place encumbrances on future boards or result in unreasonable additional or hidden costs. The Board will not accept a gift which constitutes a conflict of interest and/or gives the appearance of impropriety. All gifts, grants, and/or bequests shall become the sole property of the BOCES. The District Superintendent or designee will acknowledge, in writing, the receipt of the gift or donation on behalf of the Board, but does not assign a value for tax purposes.

Signature of Donor: See attached donation letter

Date: 11/17/2021

To Be Completed By BOCES 2 Staff:

Staff Member Name: Jill Slavny Dept: CTE Phone Ext: x2470

Name of Staff Member to be notified upon Board Approval: Jill Slavny/Lori Radford Supervisor Name and Review: _____

Proposed Use of Donated Item:

CTE will issue two (2) \$2500 scholarships to a student in the communications, engineering or nursing fields meeting the required Foundation guidelines.

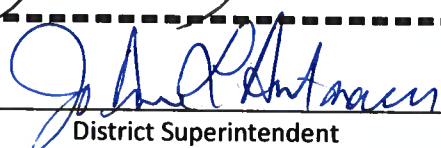
How will the Item Reduce Costs or Benefit the Program:

Board Date: December 15, 2021


Cabinet Administrator Signature

11/22/2021

Date


District Superintendent

11/30/21
Date

Board Action: Accept ☐

Board Action: Reject ☐

9. New Business

5. Resolution to Accept Donation of dental assisting tools and materials from East Avenue Dentistry.

GIFTS AND DONATIONS

Donor Information:

Company or Individual Name:

If Company, Contact Person:

East Avenue Dentistry

Malika Bensalama-Gharbi

Address: 1641 East Ave

Phone Number: 585-482-5504

E-Mail: 1641@EastAvenue.Com

Description of item(s) to be donated; if additional space is need, please add additional page and check here: ☒

Is Item(s) in Working Condition:

If not, please explain:

Yes

When can BOCES 2 Staff view the item:

Your signature indicates your offer to donate the above item(s). Only the Board may accept gifts of either money or merchandise. Any gifts or grants donated and accepted will be by official action through Board resolution. The Board will not accept gifts that place encumbrances on future boards or result in unreasonable additional or hidden costs. The Board will not accept a gift which constitutes a conflict of interest and/or gives the appearance of impropriety. All gifts, grants, and/or bequests shall become the sole property of the BOCES. The District Superintendent or designee will acknowledge, in writing, the receipt of the gift or donation on behalf of the Board, but does not assign a value for tax purposes.

Signature of Donor:

[Signature]

Date:

11-1-2021

To Be Completed By BOCES 2 Staff:

Staff Member Name: Melissa Sheldon Dept: CWD Dental Phone Ext: 2504

Name of Staff Member to be notified upon Board Approval: Stephanna Fien Supervisor Name and Review: Tom Smith

Proposed Use of Donated Item:

Clinical procedures for the dental class

How will the Item Reduce Costs or Benefit the Program:

Extra items we would not have purchased. Save the cost of some of the items for endodontics and temporary crowns

Board Date: 12/17/21

Cabinet Administrator Signature

11/17/21

Date

District Superintendent

Date

Board Action: Accept ☐

Board Action: Reject ☐



Donations for Boces 2 Workforce Development Dental Assisting Program:

- Facebow
 - Acrylics for dentures
 - Temporary Crowns
 - Thermoform mouth guard making material
 - Thermoform bleaching tray material
 - Dremel
 - Bunsen burners
 - K-files
 - Rotary files
 - Gates Glidden
 - Apex locator
 - Glass slabs
 - Gutta percha
 - Needles
 - Anesthetic
 - Instruments
 - Amalgam
 - Upper and lower impression trays
 - Amalgamator
 - Heavy body
 - Impression material dispensing guns
- \$4,000**

9. New Business

6. Resolution to Accept Donation of used automotive sheet metal panels, hoods and fenders from Keystone Automotive

GIFTS AND DONATIONS

4320F.1

Donor Information:

Company/Individual Name: Keystone Automotive

If Company, contact person: Rich Lanich

Address: 72 Spencerport Road

Phone Number: 585-797-6803

E-Mail: rlanich@lkqcorp.com

Item(s) to be donated; if additional space is need, please add additional page and check here: ☐

Damaged sheet metal panels, Hood's Fender's

Is Item(s) in Working Condition: NA

If not, please explain: _____

When can BOCES 2 Staff view the item: upon request of delivery for the panels

Your signature indicates your offer to donate the above item(s). Only the Board may accept gifts of either money or merchandise. Any gifts or grants donated and accepted will be by official action through Board resolution. The Board will not accept gifts that place encumbrances on future boards or result in unreasonable additional or hidden costs. The Board will not accept a gift which constitutes a conflict of interest and/or gives the appearance of impropriety. All gifts, grants, and/or bequests shall become the sole property of the BOCES. The District Superintendent or designee will acknowledge, in writing, the receipt of the gift or donation on behalf of the Board, but does not assign a value for tax purposes.

Signature of Donor: R. Lanich R. Lanich

Date: 11.09.2021

To Be Completed By BOCES 2 Staff:

Staff Member: DANIEL BOYLER Dept: CTE Collision Phone Ext: 352-2216

Staff Member to notify of Board Approval (if different): _____

Supervisor Approval: [Signature]

Proposed Use of Donated Item:

Student will use These panels To practice Dent Repair, Body Fillers, Refinishing and Buffing

How will the Item Reduce Costs or Benefit the Program:

The program will not have to purchase used panels to repair for the students

Board Meeting Date: 12/15/21

[Signature]
Cabinet Administrator Signature

11/10/2021
Date

[Signature]
District Superintendent

11/17/2021
Date

Board Action: Accept ☐

Board Action: Reject ☐

9. New Business

7. Resolution to Accept Donation of Tecna 36 EZ spot welder from Brian Fetzner/Fetzner Collision

GIFTS AND DONATIONS

4320F.1

Donor Information:

Company/Individual Name: Brian FETZNER / FETZNER Collision

If Company, contact person: _____

Address: 2485 Dewey Ave Rochester NY 14477

Phone Number: 585-469-3964 E-Mail: Brian @ FETZNERcollisioninc.com

Item(s) to be donated; if additional space is need, please add additional page and check here: ☐

Tecna Techniq 36 EZ Spot welder

Is Item(s) in Working Condition: yes If not, please explain: _____

When can BOCES 2 Staff view the item: 11/24/21

Your signature indicates your offer to donate the above item(s). Only the Board may accept gifts of either money or merchandise. Any gifts or grants donated and accepted will be by official action through Board resolution. The Board will not accept gifts that place encumbrances on future boards or result in unreasonable additional or hidden costs. The Board will not accept a gift which constitutes a conflict of interest and/or gives the appearance of impropriety. All gifts, grants, and/or bequests shall become the sole property of the BOCES. The District Superintendent or designee will acknowledge, in writing, the receipt of the gift or donation on behalf of the Board, but does not assign a value for tax purposes.

Signature of Donor: [Signature] Date: 11-22-21

To Be Completed By BOCES 2 Staff:

Staff Member: DANIEL BOYLER Dept: CTE Collision Phone Ext: 2216

Staff Member to notify of Board Approval (if different): _____

Supervisor Approval: [Signature]

Proposed Use of Donated Item:

STUDENTS WILL USE THIS RESISTANCE SPOT welder TO JOIN 2
PIECES OF METAL TOGETHER EXACTLY AS A TECHNICIAN IN THE INDUSTRY

How will the Item Reduce Costs or Benefit the Program:

THE SCHOOL WILL NOT HAVE TO PURCHASE A RESISTANCE SPOT
welder FOR THE COLLISION REPAIR PROGRAM

Board Meeting Date: 12/15/2021
[Signature]
Cabinet Administrator Signature

11/29/2021
Date

[Signature]
District Superintendent

11/30/21
Date

Board Action: Accept ☐

Board Action: Reject ☐

9. New Business
8. BOCES Board Group Email Update

10. Personnel and Staffing

1. Resolution to Approve Personnel and Staffing Agenda

10. Personnel and Staffing

2. Resolution to Approve Substitute Teacher Per Diem Pay Rates

Resolution to Approve Substitute Teacher Per Diem Pay Rates

That the Board approve the following substitute teacher per diem pay rates effective January 1, 2022:

Teacher substitute per diem

Uncertified teacher	\$105/day
Certified teacher	\$125/day
Uncertified teacher who is a BOCES 2 retiree	\$125/day
Certified teacher who is a BOCES 2 retiree	\$145/day

10. Personnel and Staffing

3. Resolution to Approve Recruitment Incentive

Be it so hereby resolved:

That the Board approves the payment of a \$500.00 recruitment incentive to BOCES contractual staff that refer another contractual staff member who is hired and works at least 6 months.

11. Bids/Lease Purchases

1. Resolution to Accept Cooperative Lunch Paper and Plastic Supplies Bid
2. Resolution to Accept Electrical, Plumbing and Building Supplies Bid
3. Resolution to Accept Cooperative Plumbing Repair, Maintenance and Installation Service Bid
4. Resolution to Accept Cooperative Food Service Equipment Repair, Maintenance and Installation Service Bid

BOARD OF COOPERATIVE EDUCATIONAL SERVICES
Second Supervisory District of Monroe and Orleans Counties
3599 Big Ridge Road, Spencerport, NY 14559

BID RECOMMENDATION

COOPERATIVE SCHOOL LUNCH PAPER AND PLASTIC SUPPLIES

Bid #RFB-1985-21

The following bid was opened on November 4, 2021 at 2:00 P.M.

My recommendation for the award of this contract is as follows:

Regional Distributors, Inc. \$10,415.12

Bids obtained: 15

Bids returned: 2

BID ANALYSIS

The bid for Cooperative School Lunch Paper and Plastic Supplies has been recommended for award to the lowest responsive and responsible bidder that met all required specifications. The bid for Cooperative Lunch Paper and Plastic Supply will be used by all programs for departmental needs.

Funds to be provided from the 2021-2022 All Program Budgets.

November 24, 2021
Date

Rose Brennan
Director of Procurement

BOARD OF COOPERATIVE EDUCATIONAL SERVICES
Second Supervisory District of Monroe and Orleans Counties
3599 Big Ridge Road, Spencerport, NY 14559

BID RECOMMENDATION

COOPERATIVE ELECTRICAL,
PLUMBING, AND BUILDING SUPPLIES

Bid #RFB-1986-21

The following bid was opened on November 4, 2021 at 2:00 P.M.

My recommendation for the award of this contract is as follows:

Metco Supply \$3,095.52

Cooper Friedman Electric Supply Co. \$3,202.64

Bids obtained: 9

Bids returned: 2

BID ANALYSIS

The bid for Cooperative Electrical, Plumbing, and Building Supplies has been recommended for award to the lowest responsive and responsible bidders that met all required specifications. The bid for Cooperative Electrical, Plumbing, and Building Supplies will be used by the Operation and Maintenance Department for supply needs.

Funds to be provided from the 2021-2022 & 2022-2023 O & M Budget.

November 24, 2021

Date

Rose Brennan

Director of Procurement

BOARD OF COOPERATIVE EDUCATIONAL SERVICES
Second Supervisory District of Monroe and Orleans Counties
3599 Big Ridge Road, Spencerport, NY 14559

BID RECOMMENDATION

COOPERATIVE PLUMBING REPAIR,
MAINTENANCE AND INSTALLATION SERVICE

Bid #RFB-1998-21

The following bid was opened on December 2, 2021 at 2:00 P.M.

My recommendation for the award of this contract is as follows:

Monroe Piping & Sheet Metal, LLC \$49,900.00

Bids obtained: 7 Bids returned: 3

BID ANALYSIS

The bid for Cooperative Plumbing Repair, Maintenance and Installation Service has been recommended for award to the lowest responsive and responsible bidder that met all required specifications. The bid for Cooperative Plumbing Repair, Maintenance and Installation Service will be used for overflow work by the Operation and Maintenance Department.

Funds to be provided from the 2021-2022 & 2022-2023 O & M Budget.

December 3, 2021

Date

Wendy Vergamini

Purchasing Agent

BOARD OF COOPERATIVE EDUCATIONAL SERVICES
Second Supervisory District of Monroe and Orleans Counties
3599 Big Ridge Road, Spencerport, NY 14559

BID RECOMMENDATION

**COOPERATIVE FOOD SERVICE EQUIPMENT REPAIR,
MAINTENANCE AND INSTALLATION SERVICE**

Bid #RFB-1996-21

The following bid was opened on November 4, 2021 at 2:00 P.M.

My recommendation for the award of this contract is as follows:

Wolf Mechanical Services, LLC \$10,425.00
(refrigerated)

Bids obtained: 7 Bids returned: 2

Bid #RFB-1999-21

The following Bid was opened on December 2, 2021 at 2:00 P.M.

My recommendation for the award of this contract is as follows:

Monroe Piping and Sheet Metal \$12,610.00
(non-refrigerated)

Bids obtained: 7 Bids returned: 1

BID ANALYSIS

The bid for Cooperative Food Service Equipment Repair, Maintenance and Installation Service has been recommended for award to the lowest responsive and responsible bidders that met all required specifications. The bid for Cooperative Food Service Equipment Repair, Maintenance and Installation Service will be used for repair, maintenance and installation of the CTE food service equipment.

Funds to be provided from the 2021-2022 & 2022-2023 CTE Budget.

December 6, 2021

Date

Wendy Vergamini

Purchasing Agent

12. Executive Officer's Reports

1. Albany D.S. Report
2. Local Update

13. Committee Reports

- Labor Relations Committee (J. Abbott, K. Dillon)
- Legislative Committee (K. Dillon, C. Dawson)
- Information Exchange Committee (C. Dawson, C. Phillips)

14. Upcoming Meetings/Calendar Events

December 13	3:00-7:00 pm	Board Development w/ Exec. Cabinet
December 15	3:45-5:15 pm	Celebrating You! Employee Recognition Event
	6:00 pm	Board Meeting (ESC, PDC 1&2)
Dec. 24-31		Recess (No school)
January 5	Noon	MCSBA Legislative Committee Meeting (DoubleTree)
	5:45 pm	MCSBA Board Leadership Meeting (DoubleTree)
January 12	Noon	MCSBA Information Exchange (DoubleTree)
	TBD	Board Officer Agenda Review (ESC, Board Room)
January 17		Martin Luther King, Jr. Observance (BOCES Closed)
January 19	Noon	MCSBA Labor Relations Committee Meeting (DoubleTree)
	6:00 pm	Board Meeting (ESC, PDC 1& 2)

15. Other Items

16. Executive Session

17. Adjournment