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 16, 2020 at 6:30 p.m. in the Board Room of the Richard E. Ten Haken Educational Services Center, 3599 Big Ridge Road, Spencerport, New York 14559.

Due to COVID-19, Video conference will be used (accord Executive Order 202.1) for some board members to participate via Zoom. Public participation via Zoom is also available by using the link below:

https://e2ccb-gst.zoom.us/j/99556629176 Webinar ID: 995 5662 9176 Passcode: 725126

Or Telephone: +1 646 518 9805 or +1 646 876 9923

BOARD MEMBERS

Dennis Laba, President R. Charles Phillips, Vice President John Abbott Kathleen Dillon John Heise Gerald Maar Michael May Constance Rockow Elizabeth VenVertloh

AGENDA

- 1. Call the Meeting to Order
- 2. Pledge of Allegiance
- 3. Agenda Item(s) Modifications
- 4. Approval of Minutes: November 10, 2020 Special Meeting Minutes and November 18, 2020 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. Old Business
 - 1. Capital Project Update and Cost Report (Campus Construction)
- 8. Board Presentation: Preschool Program and Budget Update (Barbara Martorana)
- 9. New Business
 - 1. First Reading of Revision to Policy # 4570 Records Management
 - 2. Conflict of Interest Disclosure Memorandum
 - 3. Resolution to Accept Extra Classroom Activity Funds Financial Report for year ended June 30, 2020.
 - 4. Resolution to Accept Corrective Action Plan for the Year Ended June 30, 2020
 - 5. Resolution to approve Precision Properties, LLC Lease Amendment
 - 6. Resolution to Accept Donation of solar panel roof system, Ironridge, Inc.
 - 7. Resolution to Accept Donation of asphalt shingles, B and L Wholesale Supply
 - 8. Resolution to Accept Donation of drywall cart, Lowes Home Improvement Center
- 10. Personnel and Staffing
 - 1. Resolution to Approve Personnel and Staffing Agenda

11. Bids/Lease Purchases

- 1. Resolution to Accept Cooperative School Lunch Paper and Plastic Supplies Bid
- 2. Resolution to Accept Cooperative Electrical, Plumbing and Building Supplies Bid
- 3. Resolution to Accept Cooperative Multimedia Audio Visual Equipment Bid

12. Executive Officer's Reports

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

13. Committee Reports

- Labor Relations Committee (J. Abbott/J. Heise)
- Legislation Committee (D. Laba/K. Dillon)
- Information Exchange Committee (R. Charles Phillips/E. VenVertloh)

14. Upcoming Meetings/Calendar Events

December 16	6:30pm Board Meeting (ESC, PDC 1&2)
Dec. 24-31	Recess (No school)
Dec. 25	BOCES 2 closed
January 1	BOCES 2 closed
January 1-3	Recess (No school)
January 6	Noon MCSBA Legislative Committee (Remote)
	5:45pm MCSBA Board Presidents Meeting (Remote)
January 12	6:30pm Gates Chili CSD Board Meeting (Gates Chili Administration Building, 3 Spartan
	Way 14624 – Subject to change) (Laba)
January 13	Noon Board Officer Agenda Review (TBD)
	Noon MCSBA Information Exchange Committee (TBD)
January 13	6:30pm Kendall CSD Board Meeting (Kendall CSD, JSHS Library, 16887 Roosevelt
	Highway, Kendall 14476 – Subject to change) (Rockow)
January 19	6pm Spencerport CSD Board Meeting (Spencerport CSD, District Office, 71 Lyell Ave,
	Spencerport 14559 – Subject to change) (May)
January 20	Noon MCSBA Labor Relations Committee (TBD)
	6:30pm Board Meeting (ESC, PDC 1&2)

15. Other Items

16. Adjournment

1. Call the Meeting to Order

2. Pledge of Allegiance

3. Agenda Item(s) Modifications

4.	Approval of Minutes: November 10, 2020 Special Meeting Minutes and November 18, 2020 Regular Meeting Minutes

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

DUE TO COVID-19, VIDEO CONFERENCING WAS UTILIZED (accord Executive Order 202.1). BOARD MEMBERS AND STAFF JOINED VIA ZOOM. THE PUBLIC WAS INVITED TO LISTEN BY DIALING 1-646-876-9923 (MEETING ID 954 7324 1054 Passcode: 146582).

Minutes of the Special Meeting of the Board of Cooperative Educational Services, Second Supervisory District of Monroe and Orleans Counties, held on November 10, 2020 at 8:00 a.m. via ZOOM Video Conferencing.

Members Present Remotely:

Dennis Laba, President Gerald Maar R. Charles Phillips, Vice President Michael May

John Abbott Elizabeth VenVertloh

Kathleen Dillon

Staff Present:

Jo Anne Antonacci Steve Roland Kelly Mutschler Ian Hildreth

1. <u>Call the Meeting to Order</u>

The meeting was called to order by President Laba at 8:04 a.m.

2. Resolution to Approve Bids for Phase II of the 2019 Capital Project

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

	Total for Award	\$403,300
	Alt. #3a – EIFS East wall in Fall	\$ 59,400
	Alt. #2a – EIFS South wall in Fall	\$108,000
	Alt. #1 – EIFS work in Fall	\$ 28,900
	Public Base Bid	\$207,000
1.	Contract No. 202 General Trades:	Testa Construction

Motion to Approve 2.1 by M. May, seconded by K. Dillon; passed unanimously.

	Total for Award	\$22,370
	Public Base Bid	\$22,370
2.	Contract No. 203 Mechanical:	Crosby Brownlie

Motion to Approve 2.2 by J. Abbott, seconded by M. May; passed unanimously.

	Total for Award	\$19,484
	Public Base Bid	\$19,484
3.	Contract No. 204 Electrical:	Mylerson Electric

Motion to Approve 2.3 by J. Abbott, seconded by K. Dillon; passed unanimously.

At 8:15 a.m. a motion was made by M. May seconded by K. Dillon, passed unanimously to adjourn the meeting

Respectfully submitted,

Kelly Mutschler Clerk of the Board

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

 $FWG''VQ'EQXKF/3; .''XKFGQ'EQPHGTGPERPI ''Y CU'WVKNK, GF'*ceeqtf''Gzgewkxg''Qtfgt''4240$+0'DQCTF'' OGO DGTUCPF''UVCHH'IQKPGF''XKC''\ QQO 0'VJ G'RWDNKE''Y CU'RY XKVGF''VQ''NKUVGP''D[''FKCNRPI'' 3/868/: 98/; ; 45'*OGGVRI''KF''; ; 7'7884'', 398'''''Rcuueqfg<math>^{2}$ 947348+0'

Minutes of the Regular Meeting of the Board of Cooperative Educational Services, Second Supervisory District of Monroe and Orleans Counties, held on November 18, 2020 at 6:30 p.m. at the Richard E. Ten Haken Educational Services Center, Spencerport, New York 14559.

Members Present:

Dennis Laba, President Gerald Maar
R. Charles Phillips, Vice President Michael May
John Abbott Constance Rockow

Kathleen Dillon-remote Elizabeth VenVertloh-remote

Members Absent:

John Heise

Staff Present:

Jo Anne AntonacciBarbara MartoranaKaren Brown, Esq.Kelly MutschlerStephen DaweSteve RolandTimothy DobbertinDr. Michelle Ryan

Nicole Littlewood

Guests:

Joseph Pallatto

1. Call the Meeting to Order

The meeting was called to order by President Laba at 6:30 p.m.

2. Pledge of Allegiance

3. Agenda/Items(s) Modifications

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4. <u>Approval of Minutes</u>

Resolved: To approve the October 21, 2020 Regular Meeting Minutes as presented.

Motion by M. May, seconded by G. Maar; passed unanimously.

5. Public Interaction

There was no public interaction.

6. <u>Financial Reports</u>

S. Roland reported on Treasurer's Report, WINCAP Report, Internal Claims Exception Log, and 2019-2020 Annual Grant Summary Review.

Resolved: To approve the Treasurer's and WINCAP Reports, and Grant Summary Review

as presented.

Motion by J. Abbott, seconded by C. Rockow; passed unanimously.

7. Old Business

- 1. Joseph Pallatto from Campus Construction gave a capital project update. He left the meeting at 6:38 p.m.
- 2. New York State School Boards Association Convention Debrief

8. <u>Audit Committee Update</u>

The October 21, 2020, Audit Committee Minutes were included in the board packet. Steve Roland provided a summary to the board.

9. Board Presentation: Work-Based Learning/Hospitality and Applied Skills (Barbara Martorana and Nicole Littlewood)

10. New Business

- 1. Resolved to Approve Donation of training engine block and stand from Ford Motor Company c/o WH Ford
- 2. Resolved to Approve Donation of \$5,000.00 from Donald F. and Maxine B. Davison Foundation.
- 3. Resolved to Approve Donation of \$100.00 from Greece Rotary Club.

Motion by J. Abbot, seconded by M. May; passed unanimously

4. Resolution to Adopt the LGS-1 Records retention schedule (Michelle Ryan)

Motion by M. Abbott, seconded by M. May; passed unanimously

11. Personnel and Staffing

1. Resolved: To approve the Personnel and Staffing Agenda as presented.

Motion by M. May seconded by J. Abbott; passed unanimously.

2. Resolution to Approve Agreement between District Superintendent and District Treasurer Manager

Motion by J. Abbott, seconded by M. May; passed unanimously

12. Bids/Lease Purchases

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

- 1. Resolution to Accept Electricity Supply Bid
- 2. Resolution to Accept Electrical Repair, Maintenance and Installation Service Bid
- 3. Resolution to Accept Plumbing Repair, Maintenance and Installation Service Bid
- 4. Resolution to Accept HVAC Repair, Maintenance and Installation Service Bid
- Resolution to Accept Food Service Equipment Repair, Maintenance and Installation Service Bid

Motion by M. May, seconded by J. Abbott; passed unanimously.

13. Executive Officer's Report

Jo Anne recognized Gerry Maar's 15 year milestone noting he is one of our biggest cheerleaders.

COVID update: Original requirement of schools in areas designated as yellow cluster zones was that 20% of staff and students were to be tested weekly. It has been revised to 20% within a 2 week period to watch the rolling average. We are proud of the relationship with our Department of Health. Dr. Mendoza is meeting with superintendents to problem solve sometimes twice per week and will be meeting with board presidents together with BOCES District Superintendents this week. There have been two forums for school medical personnel, physicians and superintendents in the county. Schools in the yellow zone have begun to test and positive rates have been extremely low vs. the community rate; proof that personal protective equipment and schools' protocols are working. Karen Brown and Tim Dobbertin have been working tirelessly with staff and families regarding the testing process and concerns. Michelle Ryan's team is helping with populating the data points for each BOCES and the districts. Less than 10% of parents are refusing consent to test their child by our team of 2 BOCES nurses.

<u>State Ed update:</u> January exams have been waived. Our Joint Management Team meeting is with Regent Norwood and Vice Chancellor Brown and RCSD Superintendent this week.

<u>Local update</u>: Component school board meeting visits have begun for this school year. Jo Anne has been to Brockport, Churchville-Chili and Wheatland with the respective board member. So far these meetings have been in person. The presentation to components this year highlights how BOCES has adjusted services and programs while adhering to COVID guidelines and restrictions.

Our traditional giving events are happening this year – Thanksgiving food drive, Holiday Connections and Toys for Tots. Our staff is being more than generous. Boxes in all locations have been filled more than once. The Kiwanis sponsored Breakfast with Santa has been modified to a drive-through event during which families will drive through and pick up a craft package and see Santa and drop of their letters to Santa.

The Foundation Celebration in person event had to be cancelled however, the online auction raised more than \$6,000.00. A final report to the board will follow.

14. Committee Reports

Labor Relations Committee (J. Abbott/J. Heise) – "Labor Relations in Catastrophic Times" – Presentation addressed issue of reductions that districts are facing and was helpful. (J. Abbott)

Legislation Committee (D. Laba/K. Dillon) – Met with regents. Participants were asked to share creative ideas with State Education Department. (K. Dillon)

Information Exchange Committee (R. Charles Phillips/E. VenVertloh) – no update.

15. <u>Upcoming Meetings/Events</u>

The various meetings for the upcoming month were listed on the agenda.

16. Other Items

Steve Roland provided an update on increased Special Ed enrollment and cost savings realized since last month (closed class in Greece, reduction in mileage and conference spending) resulting in a budget gap reduction from approximately \$3M to \$1M.

17. Adjournment

At 7:15 p.m., a motion was made by J. Abbott to adjourn the meeting, seconded by G. Maar; passed unanimously.

Respectfully submitted,

Kelly M. Mutschler Clerk of the Board 5. Public Interaction

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

Treasurer's Report

Period Ending October 31, 2020

	GENERAL FUND	MONTHLY	
CASH	BEGINNING BALANCE:	17,079,471.89	<u>17,079,471.89</u>
RECEIPTS:	CHARGES FOR SERVICES	22,451,203.80	
	NON-CONTRACT CHARGES	245,969.83	
	INTEREST EARNED	584.00	
	TRANSFERS FROM SPECIAL AID	0.00	
	TRANSFERS FROM TRUST AND AGENCY	0.00	
	TRANSFERS FROM UNEMPLOYMENT	0.00	
	STATE AID DUE DISTRICTS	0.00	
	MISCELLANEOUS RECEIPTS	28,471.68	
	TOTAL RECEIPTS:	22,726,229.31	<u>22,726,229.31</u>
DISBURSEMENTS:	PAYROLL	3,386,501.52	
	WARRANTS	17,483,419.65	
	TRANSFERS TO:		
	- Special Aid	0.00	
	- Trust & Agency	0.00	
	- Unemployment Reserve	0.00	
	- Capital	0.00	
	RAN PAYMENT	0.00	
	MISCELLANEOUS DISBURSEMENTS	0.00	
	TOTAL DISBURSEMENT:	20,869,921.17	<u>(20,869,921.17)</u>
	GENERAL FUND CHECKING	18,675,354.52	
	GENERAL FUND SAVINGS	260,425.51	
CASH	ENDING BALANCE:	18,935,780.03	<u>18,935,780.03</u>

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Treasurer's Report

	SPECIAL AID FUND	MONTHLY	
	SPECIAL AID FOND	MONTHLY	
CASH	BEGINNING BALANCE:	2,209,742.74	<u>2,209,742.74</u>
RECEIPTS:	INTEREST EARNED	19.82	
	TRANSFER FROM GENERAL	0.00	
	TRANSFER FROM TRUST AND AGENCY	0.00	
	STATE, FEDERAL & LOCAL SOURCES	0.00	
	MISCELLANEOUS RECEIPTS	311,734.31	
	TOTAL RECEIPTS:	311,754.13	<u>311,754.13</u>
DISBURSEMENTS:	WARRANTS	323,194.94	
	TRANSFER TO TRUST & AGENCY	0.00	
	TRANSFER TO GENERAL	0.00	
	MISCELLANEOUS DISBURSEMENTS	865.70	
	TOTAL DISBURSEMENTS:	324,060.64	(324,060.64)
CASH	ENDING BALANCE:	2,197,436.23	<u>2,197,436.23</u>
	RISK RETENTION FUND	MONTHLY	

	RISK RETENTION FUND	MONTHLY	
CASH	BEGINNING BALANCE:	1,583,924.00	1,583,924.00
RECEIPTS:	INTEREST EARNED	122.61	
	TRANSFER FROM GENERAL	0.00	
	MISCELLANEOUS RECEIPTS	0.00	
	TOTAL RECEIPTS:	122.61	<u>122.61</u>
DISBURSEMENTS:	WARRANTS	0.00	
	CD-INVESTMENTS	0.00	
	TRANSFER TO GENERAL	0.00	
	TRANSFER TO TRUST & AGENCY	0.00	
	TOTAL DISBURSEMENTS:	0.00	0.00
	CASH- LIABILITY RESERVE	19,338.99	
	CASH- UNEMPLOYMENT RESERVE	278,525.67	
	CD-LIABILITY RESERVE	1,159,591.62	
	CD-UNEMPLOYMENT RESERVE	126,590.33	
CASH	ENDING BALANCE:	1,584,046.61	1,584,046.61

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Treasurer's Report

Period Ending October 31, 2020

	TRUST AND AGENCY FUND	MONTHLY	
CASH	BEGINNING BALANCE:	160,554,342.59	<u>160,554,342.59</u>
RECEIPTS:	INTEREST EARNED PAYROLL	190,588.13 3,308,070.94	
	TRANSFER FROM GENERAL	0.00	
	TRANSFER FROM SPECIAL AID	0.00	
	RASHP I	2,073,158.05	
	RASHP II	23,485,737.46	
	MISCELLANEOUS RECEIPTS	4,037,371.16	
	TOTAL RECEIPTS:	33,094,925.74	33,094,925.74
DISBURSEMENTS:	WARRANTS	1,682,474.39	
	PAYROLL	3,308,070.94	
	RASHP I	1,713,511.77	
	RASHP II	21,327,839.23	
	TRANSFER TO GENERAL FUND	0.00	
	TRANSFER TO SPECIAL AID	0.00	
	MISCELLANEOUS DISBURSEMENTS	720,795.94	
	TOTAL DISBURSEMENTS:	28,752,692.27	(28,752,692.27)
	CASH-CHECKING	888,101.21	
	CASH-PAYROLL	12,772.82	
	CASH-RASWC	5,990,044.37	
	CASH-WC WFL	298,857.86	
	CASH-FSA	40,901.75	
	CASH-RASHP I	4,012,294.53	
	CASH-RASHP II	79,312,981.64	
	CASH-SELF FUNDED DENTAL	399,936.53	
	CASH-STUDENT ACCIDENT	3,889.82	
	CASH-GIFT FUNDS	100,436.47	
	CASH-EDUCATIONAL TRUST FUND	0.00	
	CASH-JOHN T. KLOCK SCHOLARSHIP	2,834.50	
	MONEY MARKET / INVESTMENTS - RASHP II	38,731,708.90	
	MONEY MARKET - RASHP II - M&T	461,046.02	
1	CERTIFICATE OF DEPOSIT-RASWC	21,960,178.10	
	CERTIFICATE OF DEPOSIT/SAVINGS - RASHP	12,680,591.54	
	CERTIFICATE OF DEPOSIT - RASHP II	0.00	
		10.555	
CASH	ENDING BALANCE:	164,896,576.06	<u>164,896,576.06</u>

Treasurer's Report

Period Ending October 31, 2020

	MONTHLY	CAPITAL FUND
<u>2,614,575.51</u>	2,614,575.51	BEGINNING BALANCE
	118.42	INTEREST EARNED
	0.00	TRANSFER FROM GENERAL
	500,000.00	COMPONENT REVENUE
	0.00	MISCELLANEOUS REVENUE
500,118.42	500,118.42	TOTAL RECEIPTS
	336,120.75	WARRANTS
	0.00	MISCELLANEOUS DISBURSEMENTS
		TRANSFER TO:
	0.00	- General Fund
	0.00	- Equipment Reserve
(336,120.75)	336,120.75	TOTAL DISBURSEMENTS
	1,876,481.71	CAPITAL FUND CHECKING
	109,173.55	CAPITAL FUND SAVINGS
	792,917.92	CAPITAL FUND CTE EQUIPMENT RESERVE
<u>2,778,573.18</u>	2,778,573.18	ENDING BALANCE:

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 11/30/2020

Fiscal Year: 2021
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance	
0 Administration								
100 SALARIES		1,146,030.00	0.00	1,146,030.00	488,723.53	621,848.63	35,457.84	
200 EQUIPMENT		15,650.00	0.00	15,650.00	598.05	714.29	14,337.66	
300 SUPPLIES		19,550.00	0.00	19,550.00	5,172.54	8,571.29	5,806.17	
400 CONTRACTUAL		2,618,415.00	-32,869.00	2,585,546.00	933,316.31	1,338,152.20	314,077.49	
700 INTEREST ON RE	EVENUE NOTES	15,000.00	-445.80	14,554.20	0.00	0.00	14,554.20	
800 EMPLOYEE BENE	FITS	579,927.00	-4,554.20	575,372.80	200,345.79	248,826.28	126,200.73	
899 Oth Post Retireme		5,652,488.00	0.00	5,652,488.00	1,697,692.77	0.00	3,954,795.23	
910 TRANSFER TO CA	APITAL FUND	500,000.00	0.00	500,000.00	500,000.00	0.00	0.00	
950 TRANSFER FROM	10 & M	66,746.00	0.00	66,746.00	0.00	0.00	66,746.00	
960 TRANSFER CHAR	RGE	257,217.00	37,869.00	295,086.00	37,869.00	0.00	257,217.00	
Subtotal of 0 Administra	ation	10,871,023.00	0.00	10,871,023.00	3,863,717.99	2,218,112.69	4,789,192.32	
1 Career Education								
100 SALARIES		3,861,872.00	0.00	3,861,872.00	1,101,514.70	2,651,262.79	109,094.51	
200 EQUIPMENT		35,000.00	348,939.91	383,939.91	349,272.76	6,558.27	28,108.88	
300 SUPPLIES		354,750.00	58,901.72	413,651.72	212,807.79	95,458.69	105,385.24	
400 CONTRACTUAL		291,250.00	1,425.42	292,675.42	148,593.33	85,652.35	58,429.74	
490 SCH DIST AND O	THER BOCES	18,120.00	4,055.20	22,175.20	5,543.80	0.00	16,631.40	
800 EMPLOYEE BENE	FITS	1,809,119.00	0.00	1,809,119.00	549,029.55	963,241.28	296,848.17	
950 TRANSFER FROM		1,294,189.00	0.00	1,294,189.00	0.00	0.00	1,294,189.00	
960 TRANSFER CHAR	RGE	553,852.00	375.00	554,227.00	375.00	0.00	553,852.00	
990 TRANS CREDS F	R OTHER FUND	-6,000.00	0.00	-6,000.00	0.00	0.00	-6,000.00	
Subtotal of 1 Career Ed	lucation	8,212,152.00	413,697.25	8,625,849.25	2,367,136.93	3,802,173.38	2,456,538.94	
2 Special Education								
100 SALARIES		6,859,672.00	149,642.03	7,009,314.03	1,792,620.17	4,706,325.22	510,368.64	
200 EQUIPMENT		78,014.00	94,795.14	172,809.14	120,527.42	1,711.02	50,570.70	
300 SUPPLIES		141,931.00	-15,603.00	126,328.00	44,210.36	7,987.79	74,129.85	
400 CONTRACTUAL		1,472,937.00	501,966.17	1,974,903.17	163,983.20	102,326.07	1,708,593.90	
490 SCH DIST AND O'	THER BOCES	5,920,930.00	436,350.43	6,357,280.43	2,414,367.59	0.00	3,942,912.84	
800 EMPLOYEE BENE	FITS	3,563,530.00	500,422.91	4,063,952.91	1,301,930.44	2,177,890.71	584,131.76	
950 TRANSFER FROM	ИО&М	335,806.00	0.00	335,806.00	0.00	0.00	335,806.00	
960 TRANSFER CHAR		16,023,321.00	271,801.00	16,295,122.00	0.00	0.00	16,295,122.00	
Subtotal of 2 Special Ed	ducation	34,396,141.00	1,939,374.68	36,335,515.68	5,837,639.18	6,996,240.81	23,501,635.69	
3 Itinerent Services								
100 SALARIES		12,240,392.00	120,046.89	12,360,438.89	3,033,394.30	8,211,567.42	1,115,477.17	
200 EQUIPMENT		206,415.00	13,926.11	220,341.11	21,049.11	100,348.00	98,944.00	
300 SUPPLIES		43,601.00	-1,073.25	42,527.75	9,904.08	7,638.82	24,984.85	
400 CONTRACTUAL		802,831.00	382,711.36	1,185,542.36	38,496.41	117,618.87	1,029,427.08	
490 SCH DIST AND O	THER BOCES	50,903.00	573,306.57	624,209.57	147,105.27	0.00	477,104.30	
800 EMPLOYEE BENE		6,176,059.00	-205,325.11	5,970,733.89	1,794,057.63	3,128,282.64	1,048,393.62	

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 11/30/2020

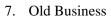
Fiscal Year: 2021
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance	
950 TRANSFER FROM O	& M	7,938.00	0.00	7,938.00	0.00	0.00	7,938.00	
960 TRANSFER CHARGE		1,209,309.00	23,484.00	1,232,793.00	0.00	0.00	1,232,793.00	
970 TR CREDS FR SERV	ICE PROGR	-11,766,756.00	4,184.00	-11,762,572.00	0.00	0.00	-11,762,572.00	
Subtotal of 3 Itinerent Serv	vices	8,970,692.00	911,260.57	9,881,952.57	5,044,006.80	11,565,455.75	-6,727,509.98	
4 General Instruction								
100 SALARIES		1,868,356.00	-312,778.62	1,555,577.38	649,240.73	648,159.64	258,177.01	
200 EQUIPMENT		5,600.00	1,618.50	7,218.50	1,577.52	0.00	5,640.98	
300 SUPPLIES		11,375.00	3,221.00	14,596.00	1,503.60	1,895.05	11,197.35	
400 CONTRACTUAL		684,335.00	179,727.73	864,062.73	289,849.30	149,558.35	424,655.08	
490 SCH DIST AND OTHE	ER BOCES	69,747.00	198,732.62	268,479.62	23,528.62	0.00	244,951.00	
800 EMPLOYEE BENEFIT	rs	722,170.00	-52,639.49	669,530.51	208,683.26	249,550.73	211,296.52	
950 TRANSFER FROM O	& M	127,696.00	0.00	127,696.00	0.00	0.00	127,696.00	
960 TRANSFER CHARGE		178,964.00	2,692.00	181,656.00	1,275.00	0.00	180,381.00	
970 TR CREDS FR SERV	ICE PROGR	-16,290.00	0.00	-16,290.00	0.00	0.00	-16,290.00	
990 TRANS CREDS FR C	THER FUND	-2,025.00	0.00	-2,025.00	0.00	0.00	-2,025.00	
Subtotal of 4 General Instr	ruction	3,649,928.00	20,573.74	3,670,501.74	1,175,658.03	1,049,163.77	1,445,679.94	
5 Instruction Support								
100 SALARIES		6,032,367.00	100,780.61	6,133,147.61	2,077,919.47	3,431,281.03	623,947.11	
200 EQUIPMENT		3,116,595.00	3,198,123.34	6,314,718.34	2,729,068.33	1,098,199.14	2,487,450.87	
300 SUPPLIES		737,361.00	95,950.35	833,311.35	264,477.90	84,597.50	484,235.95	
400 CONTRACTUAL		4,673,400.00	802,249.23	5,475,649.23	2,857,615.33	748,796.76	1,869,237.14	
490 SCH DIST AND OTHE	ER BOCES	358,709.00	-11,072.08	347,636.92	124,508.65	0.00	223,128.27	
800 EMPLOYEE BENEFIT	rs	2,819,990.00	19,630.58	2,839,620.58	945,517.82	1,416,086.44	478,016.32	
950 TRANSFER FROM O	& M	647,258.00	0.00	647,258.00	0.00	0.00	647,258.00	
960 TRANSFER CHARGE	<u> </u>	1,045,444.00	7,540.00	1,052,984.00	345.00	0.00	1,052,639.00	
970 TR CREDS FR SERV	ICE PROGR	-2,695,110.00	-80,314.00	-2,775,424.00	-5,610.00	0.00	-2,769,814.00	
990 TRANS CREDS FR O	THER FUND	-80,302.00	0.00	-80,302.00	0.00	0.00	-80,302.00	
Subtotal of 5 Instruction S	upport	16,655,712.00	4,132,888.03	20,788,600.03	8,993,842.50	6,778,960.87	5,015,796.66	
6 Other Services								
100 SALARIES		2,321,226.00	0.00	2,321,226.00	932,647.15	1,209,818.45	178,760.40	
200 EQUIPMENT		435,385.00	102,180.59	537,565.59	157,249.69	30,275.75	350,040.15	
300 SUPPLIES		39,875.00	13,795.18	53,670.18	6,780.53	7,507.00	39,382.65	
400 CONTRACTUAL		3,471,936.00	207,219.54	3,679,155.54	996,852.05	1,801,530.04	880,773.45	
490 SCH DIST AND OTHE	ER BOCES	6,106,003.00	359,965.19	6,465,968.19	4,438,086.79	0.00	2,027,881.40	
800 EMPLOYEE BENEFIT	rs	1,084,227.00	-9,000.00	1,075,227.00	352,822.22	529,512.97	192,891.81	
950 TRANSFER FROM O	& M	117,445.00	0.00	117,445.00	0.00	0.00	117,445.00	
960 TRANSFER CHARGE	Ē	98,636.00	1,700.00	100,336.00	1,700.00	0.00	98,636.00	
970 TR CREDS FR SERV	ICE PROGR	-1,699,387.00	-37,329.00	-1,736,716.00	-37,329.00	0.00	-1,699,387.00	
990 TRANS CREDS FR O	THER FUND	-105,190.00	0.00	-105,190.00	0.00	0.00	-105,190.00	
Subtotal of 6 Other Service	es	11,870,156.00	638,531.50	12,508,687.50	6,848,809.43	3,578,644.21	2,081,233.86	

Budget Status Report As Of: 11/30/2020

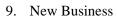
Fiscal Year: 2021
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance	
7 Undefined	-							
100 SALARIES		3,076,171.00	174,564.69	3,250,735.69	1,257,694.91	1,658,553.36	334,487.42	
200 EQUIPMENT		58,500.00	68,965.62	127,465.62	61,273.69	1,315.39	64,876.54	
300 SUPPLIES		223,280.00	84,753.68	308,033.68	244,030.24	95,773.04	-31,769.60	
400 CONTRACTUAL		1,920,437.00	-93,352.47	1,827,084.53	1,001,483.75	582,662.33	242,938.45	
800 EMPLOYEE BENE	FITS	1,457,658.00	47,448.00	1,505,106.00	474,972.56	635,351.70	394,781.74	
950 TRANSFER FROM	O & M	566,322.00	0.00	566,322.00	0.00	0.00	566,322.00	
960 TRANSFER CHAR	GE	1,363,283.00	1,375.00	1,364,658.00	1,375.00	0.00	1,363,283.00	
970 TR CREDS FR SE	RVICE PROGR	-7,715,883.00	-233,377.00	-7,949,260.00	0.00	0.00	-7,949,260.00	
990 TRANS CREDS FR	OTHER FUND	-949,768.00	0.00	-949,768.00	0.00	0.00	-949,768.00	
Subtotal of 7 Undefined		0.00	50,377.52	50,377.52	3,040,830.15	2,973,655.82	-5,964,108.45	
Total GENERAL FUND		94,625,804.00	8,106,703.29	102,732,507.29	37,171,641.01	38,962,407.30	26,598,458.98	



1. Capital Project Update and Cost Report (Campus Construction)

8.	Board Presentation:	Preschool Program and Budget Update (Barbara Martorana)



1. First Reading of Revision to Policy # 4570 – Records Management

VARIOUS POLICY UPDATES CHART

Policy 4570

Italics means added in, strikethrough means to delete. Review means no substantive changes.

POLICY NUMBER	RATIONALE
4570 Records Management	Changes made to reflect replacement of ED-1 records retention and disposition schedule consistent with the new LGS-01 records retention and disposition schedule.

Monroe 2-Orleans BOCES Policy Series 4000 – Non-Instructional/Business Operations Policy #4570 – RECORDS MANAGEMENT

A records management officer shall be designated by the District Superintendent, subject to the approval of the Board. Such records management officer shall coordinate the development of and oversee a program for the orderly and efficient management of records, including the legal disposition or destruction of obsolete records, and be given the authority and responsibility to work with other local officials at all levels in the development and maintenance of the records management program.

In addition, a Records Advisory Board may be created to assist in establishing and supporting the records management program. BOCES' legal counsel, the fiscal officer, and the District Superintendent/designee may comprise the Advisory Board.

Records Retention and Disposition Schedule ED-1 LGS-01, issued pursuant to Article 57-A of the Arts and Cultural Affairs Law, and containing legal minimum retention periods for the records of elementary and secondary educational institutions all New York municipalities/government institutions, is hereby adopted for use by all officers in disposing of BOCES records listed therein.

- a) Only those records will be disposed of that are described in Records Retention and Disposition Schedule ED-1 LGS-01 after they have met the minimum retention period described therein;
- b) Records will be disposed of that do not have sufficient administrative, fiscal, legal, or historical value to merit retention beyond established time periods.

Regulations and procedures shall be developed for this policy.

8 New York Code of Rules and Regulations (NYCRR) Section 185

Public Officers Law Section 65-b

Local Government Records Act of 1987

Policy References:

Refer also to Policy #1318 -- Records Officers.

Adopted: 7/13/1999 Reviewed: 3/18/2009 Reviewed: 9/21/2011 Reviewed: 8/20/2014 Reviewed: 8/16/2017

Revised: 2020

Revised: 8/19/2020

- 9. New Business
 - 2. Conflict of Interest Disclosure Memorandum

^	3 T	-	
9	NATE	Busines	20

New Business
3. Resolution to Accept Extra Classroom Activity Funds Financial Report for year ended June 30, 2020

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

EXTRACLASSROOM ACTIVITY FUNDS FINANCIAL REPORT

For Year Ended June 30, 2020

MENGEL METZGER BARR & CO. LLP

RAYMOND F. WAGER, CPA, P.C. DIVISION

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MENGEL METZGER BARR & CO. LLP

RAYMOND F. WAGER, CPA, P.C. DIVISION

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, 2020 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.

1

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, 2020, 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.

Mergel, Metggev, Baw & Co. Luf

Rochester, New York December 7, 2020

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, 2020

	Cash Balance				Disburse-		Cash Balance	
	<u>Jul</u>	y 1, 2019	<u> </u>	Receipts	•	<u>ments</u>	<u>Jun</u>	e 30, 2020
HOSA	\$	630	\$	-	\$	630	\$	-
Skills USA		2,946		14,501		11,241		6,206
TOTAL	\$	3,576	\$	14,501	\$	11,871	\$	6,206

(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, 2020

(Note 1) <u>Accounting Policy</u>:

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 Trust and Agency 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) <u>Cash and Cash Equivalents</u>:

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

(Note 3) <u>COVID-19</u>

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.

This outbreak and the continuing effects of the COVID-19 health crisis resulted in limited activities and student involvement in the Extraclassroom activities and transactions from the date of closure to the end of the 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, 2020. 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 <u>deficiency in internal control</u> 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 <u>material weakness</u> 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.

Current Year Deficiencies in Internal Control:

Vending Machines –

Our examination revealed that the duties of filling the vending machines with product and emptying money from the machines are performed by the same individuals.

To improve internal controls over this process, we recommend separate individuals perform these duties.

Profit and Loss Statements -

During the course of our examination, we noted the profit and loss statements were being prepared by the Central Treasurer. In addition, during the Carnation sale, there was no accounting done to track the units sold at various prices.

We recommend the Activity Treasurer together with the Faculty Advisor prepare profit and loss statements for each fundraising activity and that these statements be submitted to the Central Treasurer to be retained for our review at year end. In addition, we recommend sales are tracked and a reconciliation to actual cash receipts is prepared at the conclusion of the event.

Prior Year Recommendations:

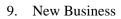
There were no findings noted in the prior year.

* * *

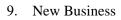
We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Mongel, Metzger, Barr & Co. LLP

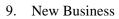
Rochester, New York December 7, 2020



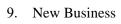
4. Resolution to Accept Corrective Action Plan for the Year Ended June 30, 2020



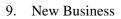
5. Resolution to approve Precision Properties, LLC Lease Amendment



6. Resolution to Accept Donation of solar panel roof system, Ironridge, Inc.



7. Resolution to Accept Donation of asphalt shingles, B and L Wholesale Supply



8. Resolution to Accept Donation of drywall cart, Lowes Home Improvement Center

- 10. Personnel and Staffing1. Resolution to Approve Personnel and Staffing Agenda

11. Bids/Lease Purchases

- Resolution to Accept Cooperative School Lunch Paper and Plastic Supplies Bid
 Resolution to Accept Cooperative Electrical, Plumbing and Building Supplies Bid
 Resolution to Accept Cooperative Multimedia Audio Visual Equipment Bid

- 12. Executive Officer's Reports1. Albany D.S. Report2. Local Update

13. Committee Reports

- Labor Relations Committee (J. Abbott)
- Legislation Committee (D. Laba/K. Dillon)
- Information Exchange Committee (R. Charles Phillips/E. VenVertloh)

14. Upcoming Meetings/Calendar Events

December 16 6:30pm Board Meeting (ESC, PDC 1&2) Dec. 24-31 Recess (No school) Dec. 25 **BOCES 2 closed** January 1 **BOCES 2 closed** January 1-3 Recess (No school) January 6 Noon MCSBA Legislative Committee (Remote) 5:45pm MCSBA Board Presidents Meeting (Remote) January 12 6:30pm Gates Chili CSD Board Meeting (Gates Chili Administration Building, 3 Spartan Way 14624 – Subject to change) (Laba) Noon Board Officer Agenda Review (TBD) January 13 Noon MCSBA Information Exchange Committee (TBD) January 13 6:30pm Kendall CSD Board Meeting (Kendall CSD, JSHS Library, 16887 Roosevelt Highway, Kendall 14476 – Subject to change) (Rockow) January 19 6pm Spencerport CSD Board Meeting (Spencerport CSD, District Office, 71 Lyell Ave, Spencerport 14559 – Subject to change) (May) January 20 Noon MCSBA Labor Relations Committee (TBD)

6:30pm Board Meeting (ESC, PDC 1&2)

15. Other Items

16.	Adjournment	