

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)<br>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)<br>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)<br>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. Call the Meeting to Order  
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:

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

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

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

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

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

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

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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 Antonacci	Barbara Martorana
Karen Brown, Esq.	Kelly Mutschler
Stephen Dawe	Steve Roland
Timothy Dobbartin	Dr. 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  
.
4. Approval of Minutes  
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. Financial Reports  
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. Audit Committee Update

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
5. 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.

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

Local update: 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. Upcoming Meetings/Events

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

**Monroe #2-Orleans BOCES****Treasurer's Report**

Period Ending October 31, 2020

<u>GENERAL FUND</u>		<u>MONTHLY</u>	
<b>CASH</b>	<b>BEGINNING BALANCE:</b>	17,079,471.89	<b><u>17,079,471.89</u></b>
<b>RECEIPTS:</b>	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	
	<b>TOTAL RECEIPTS:</b>	22,726,229.31	<b><u>22,726,229.31</u></b>
<b>DISBURSEMENTS:</b>	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	
	<b>TOTAL DISBURSEMENT:</b>	20,869,921.17	<b><u>(20,869,921.17)</u></b>
	GENERAL FUND CHECKING	18,675,354.52	
	GENERAL FUND SAVINGS	260,425.51	
<b>CASH</b>	<b>ENDING BALANCE:</b>	18,935,780.03	<b><u>18,935,780.03</u></b>

**Monroe #2-Orleans BOCES****Treasurer's Report**

Period Ending October 31, 2020

<b><u>SPECIAL AID FUND</u></b>		<b><u>MONTHLY</u></b>	
<b>CASH</b>	<b>BEGINNING BALANCE:</b>	2,209,742.74	<b><u>2,209,742.74</u></b>
<b>RECEIPTS:</b>	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	
	<b>TOTAL RECEIPTS:</b>	311,754.13	<b><u>311,754.13</u></b>
<b>DISBURSEMENTS:</b>	WARRANTS	323,194.94	
	TRANSFER TO TRUST & AGENCY	0.00	
	TRANSFER TO GENERAL	0.00	
	MISCELLANEOUS DISBURSEMENTS	865.70	
	<b>TOTAL DISBURSEMENTS:</b>	324,060.64	<b><u>(324,060.64)</u></b>
<b>CASH</b>	<b>ENDING BALANCE:</b>	2,197,436.23	<b><u>2,197,436.23</u></b>

<b><u>RISK RETENTION FUND</u></b>		<b><u>MONTHLY</u></b>	
<b>CASH</b>	<b>BEGINNING BALANCE:</b>	1,583,924.00	<b><u>1,583,924.00</u></b>
<b>RECEIPTS:</b>	INTEREST EARNED	122.61	
	TRANSFER FROM GENERAL	0.00	
	MISCELLANEOUS RECEIPTS	0.00	
	<b>TOTAL RECEIPTS:</b>	122.61	<b><u>122.61</u></b>
<b>DISBURSEMENTS:</b>	WARRANTS	0.00	
	CD-INVESTMENTS	0.00	
	TRANSFER TO GENERAL	0.00	
	TRANSFER TO TRUST & AGENCY	0.00	
	<b>TOTAL DISBURSEMENTS:</b>	0.00	<b><u>0.00</u></b>
	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	
<b>CASH</b>	<b>ENDING BALANCE:</b>	1,584,046.61	<b><u>1,584,046.61</u></b>



**Monroe #2-Orleans BOCES****Treasurer's Report**

Period Ending October 31, 2020

<b><u>TRUST AND AGENCY FUND</u></b>		<b><u>MONTHLY</u></b>	
<b>CASH</b>	<b>BEGINNING BALANCE:</b>	160,554,342.59	<b><u>160,554,342.59</u></b>
<b>RECEIPTS:</b>	INTEREST EARNED	190,588.13	
	PAYROLL	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	
	<b>TOTAL RECEIPTS:</b>	33,094,925.74	<b><u>33,094,925.74</u></b>
<b>DISBURSEMENTS:</b>	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	
	<b>TOTAL DISBURSEMENTS:</b>	28,752,692.27	<b><u>(28,752,692.27)</u></b>
	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	
	CERTIFICATE OF DEPOSIT-RASWC	21,960,178.10	
	CERTIFICATE OF DEPOSIT/SAVINGS - RASHP	12,680,591.54	
	CERTIFICATE OF DEPOSIT - RASHP II	0.00	
<b>CASH</b>	<b>ENDING BALANCE:</b>	164,896,576.06	<b><u>164,896,576.06</u></b>

**Monroe #2-Orleans BOCES****Treasurer's Report**

Period Ending October 31, 2020

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

**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
<b>0 Administration</b>							
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 REVENUE NOTES		15,000.00	-445.80	14,554.20	0.00	0.00	14,554.20
800 EMPLOYEE BENEFITS		579,927.00	-4,554.20	575,372.80	200,345.79	248,826.28	126,200.73
899 Oth Post Retirement Benft		5,652,488.00	0.00	5,652,488.00	1,697,692.77	0.00	3,954,795.23
910 TRANSFER TO CAPITAL FUND		500,000.00	0.00	500,000.00	500,000.00	0.00	0.00
950 TRANSFER FROM O & M		66,746.00	0.00	66,746.00	0.00	0.00	66,746.00
960 TRANSFER CHARGE		257,217.00	37,869.00	295,086.00	37,869.00	0.00	257,217.00
<b>Subtotal of 0 Administration</b>		<b>10,871,023.00</b>	<b>0.00</b>	<b>10,871,023.00</b>	<b>3,863,717.99</b>	<b>2,218,112.69</b>	<b>4,789,192.32</b>
<b>1 Career Education</b>							
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 OTHER BOCES		18,120.00	4,055.20	22,175.20	5,543.80	0.00	16,631.40
800 EMPLOYEE BENEFITS		1,809,119.00	0.00	1,809,119.00	549,029.55	963,241.28	296,848.17
950 TRANSFER FROM O & M		1,294,189.00	0.00	1,294,189.00	0.00	0.00	1,294,189.00
960 TRANSFER CHARGE		553,852.00	375.00	554,227.00	375.00	0.00	553,852.00
990 TRANS CREDs FR OTHER FUND		-6,000.00	0.00	-6,000.00	0.00	0.00	-6,000.00
<b>Subtotal of 1 Career Education</b>		<b>8,212,152.00</b>	<b>413,697.25</b>	<b>8,625,849.25</b>	<b>2,367,136.93</b>	<b>3,802,173.38</b>	<b>2,456,538.94</b>
<b>2 Special Education</b>							
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 OTHER BOCES		5,920,930.00	436,350.43	6,357,280.43	2,414,367.59	0.00	3,942,912.84
800 EMPLOYEE BENEFITS		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 O & M		335,806.00	0.00	335,806.00	0.00	0.00	335,806.00
960 TRANSFER CHARGE		16,023,321.00	271,801.00	16,295,122.00	0.00	0.00	16,295,122.00
<b>Subtotal of 2 Special Education</b>		<b>34,396,141.00</b>	<b>1,939,374.68</b>	<b>36,335,515.68</b>	<b>5,837,639.18</b>	<b>6,996,240.81</b>	<b>23,501,635.69</b>
<b>3 Itinerent Services</b>							
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 OTHER BOCES		50,903.00	573,306.57	624,209.57	147,105.27	0.00	477,104.30
800 EMPLOYEE BENEFITS		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 CREDTS FR SERVICE PROGR		-11,766,756.00	4,184.00	-11,762,572.00	0.00	0.00	-11,762,572.00
<b>Subtotal of 3 Itinerent Services</b>		<b>8,970,692.00</b>	<b>911,260.57</b>	<b>9,881,952.57</b>	<b>5,044,006.80</b>	<b>11,565,455.75</b>	<b>-6,727,509.98</b>
<b>4 General Instruction</b>							
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 OTHER BOCES		69,747.00	198,732.62	268,479.62	23,528.62	0.00	244,951.00
800 EMPLOYEE BENEFITS		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 CREDTS FR SERVICE PROGR		-16,290.00	0.00	-16,290.00	0.00	0.00	-16,290.00
990 TRANS CREDTS FR OTHER FUND		-2,025.00	0.00	-2,025.00	0.00	0.00	-2,025.00
<b>Subtotal of 4 General Instruction</b>		<b>3,649,928.00</b>	<b>20,573.74</b>	<b>3,670,501.74</b>	<b>1,175,658.03</b>	<b>1,049,163.77</b>	<b>1,445,679.94</b>
<b>5 Instruction Support</b>							
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 OTHER BOCES		358,709.00	-11,072.08	347,636.92	124,508.65	0.00	223,128.27
800 EMPLOYEE BENEFITS		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		1,045,444.00	7,540.00	1,052,984.00	345.00	0.00	1,052,639.00
970 TR CREDTS FR SERVICE PROGR		-2,695,110.00	-80,314.00	-2,775,424.00	-5,610.00	0.00	-2,769,814.00
990 TRANS CREDTS FR OTHER FUND		-80,302.00	0.00	-80,302.00	0.00	0.00	-80,302.00
<b>Subtotal of 5 Instruction Support</b>		<b>16,655,712.00</b>	<b>4,132,888.03</b>	<b>20,788,600.03</b>	<b>8,993,842.50</b>	<b>6,778,960.87</b>	<b>5,015,796.66</b>
<b>6 Other Services</b>							
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 OTHER BOCES		6,106,003.00	359,965.19	6,465,968.19	4,438,086.79	0.00	2,027,881.40
800 EMPLOYEE BENEFITS		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		98,636.00	1,700.00	100,336.00	1,700.00	0.00	98,636.00
970 TR CREDTS FR SERVICE PROGR		-1,699,387.00	-37,329.00	-1,736,716.00	-37,329.00	0.00	-1,699,387.00
990 TRANS CREDTS FR OTHER FUND		-105,190.00	0.00	-105,190.00	0.00	0.00	-105,190.00
<b>Subtotal of 6 Other Services</b>		<b>11,870,156.00</b>	<b>638,531.50</b>	<b>12,508,687.50</b>	<b>6,848,809.43</b>	<b>3,578,644.21</b>	<b>2,081,233.86</b>

## 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
<b>7 Undefined</b>							
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 BENEFITS		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 CHARGE		1,363,283.00	1,375.00	1,364,658.00	1,375.00	0.00	1,363,283.00
970 TR CREDTS FR SERVICE PROGR		-7,715,883.00	-233,377.00	-7,949,260.00	0.00	0.00	-7,949,260.00
990 TRANS CREDTS FR OTHER FUND		-949,768.00	0.00	-949,768.00	0.00	0.00	-949,768.00
<b>Subtotal of 7 Undefined</b>		<b>0.00</b>	<b>50,377.52</b>	<b>50,377.52</b>	<b>3,040,830.15</b>	<b>2,973,655.82</b>	<b>-5,964,108.45</b>
<b>Total GENERAL FUND</b>		<b>94,625,804.00</b>	<b>8,106,703.29</b>	<b>102,732,507.29</b>	<b>37,171,641.01</b>	<b>38,962,407.30</b>	<b>26,598,458.98</b>

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



## VARIOUS POLICY UPDATES CHART

### *Policy 4570*

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

<i>POLICY NUMBER</i>	<i>RATIONALE</i>
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: 8/19/2020

Revised: \_\_\_\_\_ 2020

9. New Business
  2. Conflict of Interest Disclosure Memorandum

9. 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

## **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, 2020	3
Notes to Financial Statement	4
Auditors' Findings and Evaluation	5 - 6

# 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.

### ***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.

*Mengel, Metzger, Barw & Co. LLP*

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**

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

(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)      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 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)      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.

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 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.

**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.

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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 7, 2020

9. New Business

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

9. New Business

5. Resolution to approve Precision Properties, LLC Lease Amendment

9. New Business

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

9. New Business

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



9. New Business

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)
- 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