

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 21, 2022 at 4:30 p.m. at the Richard E. Ten Haken Educational Services Center, 3599 Big Ridge Road, Spencerport, New York 14559, Professional Development Center.

BOARD MEMBERS

Dennis Laba, President

R. Charles Phillips, Vice President

John Abbott

Cindy Dawson

Kathleen Dillon

Trina Lorentz

Gerald Maar

Michael May

Heather Pyke

AGENDA

1. Call the Meeting to Order
2. Pledge of Allegiance
3. Agenda Item(s) Modifications
4. Approval of Minutes: November 16, 2022 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
8. New Business
 1. Resolution to Accept Single Audit Report for Year Ended June 30, 2022.
 2. Resolution to Accept Extra Classroom Activity Funds Financial Report for year ended June 30, 2022.
 3. Resolution to Accept Corrective Action Plan for the year ended June 30, 2022.
 4. Resolution to Accept a Donation of Damaged Autobody Panels from West Herr Auto Group
 5. Make All the Difference Scholarship Reviewers
9. Personnel and Staffing
 1. Resolution to Create Position
 2. Resolution to Approve Personnel and Staffing Agenda
10. 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 Greece CSD Lease purchase of copier equipment
11. Executive Officer's Reports
 1. Albany D.S. Report
 2. Local Update

12. Committee Reports

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

13. Upcoming Meetings/Calendar Events

December 21	4:30 p.m.	Board Meeting (ESC, Board Room)
Dec. 26-30	Recess	(No school)
December 26		Christmas Holiday – BOCES Closed
January 2		New Year’s Holiday – BOCES Closed
January 4	Noon	MCSBA Legislative Committee Meeting (DoubleTree)
January 11	Noon	MCSBA Information Exchange (DoubleTree)
January 12	Noon	Board Officer Agenda Review (RCC)
January 16		Martin Luther King, Jr. Observance (BOCES Closed)
January 18	Noon	MCSBA Labor Relations Committee Meeting (DoubleTree)
	6:00 pm	Board Meeting (ESC, Board Room)

14. Other Items

15. Adjournment

1. Call the Meeting to Order

2. Pledge of Allegiance

3. Agenda Item(s) Modifications

4. Approval of Minutes: November 16, 2022 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 16, 2022, at 6:00 p.m. at the Richard E. Ten Haken Educational Services Center, Spencerport, New York 14559.

Members Present:

Dennis Laba, President	Kathy Dillon
R. Charles Phillips, Vice President	Trina Lorentz
John Abbott	Gerry Maar
Cindy Dawson	Michael May

Absent: Heather Pyke

Staff Present:

Jo Anne Antonacci	Kelly Mutschler
Karen Brown, Esq.	Marijo Pearson
Heather Case	Steve Roland
Mary Etta Chorjajian	Michelle Ryan
Stephen Dawe	Thomas Schulte
Ian Hildreth	

1. Call the Meeting to Order

The meeting was called to order by President Laba at 6:00 p.m.

2. Pledge of Allegiance

3. Agenda Modifications

4. Approval of Minutes

Resolved: To Approve the Minutes of the October 19, 2022, Meeting Minutes as presented.
Moved by M. May, seconded by K. Dillon; passed unanimously

5. Public Interaction – There was no public interaction.

6. Financial Reports

- Resolved: To Accept the Treasurer's Report as presented
Moved by J. Abbott, seconded by G. Maar; passed unanimously.
- Resolved: To Accept the WinCap Report as presented
Moved by J. Abbott, seconded by K. Dillon; passed unanimously
- Resolved: To Accept the Quarterly Classroom Report
Moved by G. Maar, seconded by K. Dillon; passed unanimously

7. Board Presentation – Barb Martorana and Gary Manuse updated the board on the Preschool program and its budget. The board asked questions and thanked the presenters. Barb and Gary left the meeting at 6:22 p.m.

8. Old Business – District Superintendent provided information to the board regarding 2 Albany Times Union Articles relating to school districts’ seclusion and restraint data. The board had no questions.

9. New Business

1. Resolved: To Approve an Inter-Municipal Cooperation Agreement between Monroe 2-Orleans BOCES and the Hamlin Fire District.
Moved by M. May, seconded by K. Dillon; passed unanimously.
2. Resolved: To Approve Center for Workforce Development Job Training Programs – Introduction to Healthcare and Workplace Health and Safety
Moved by G. Maar, seconded by J. Abbott; passed unanimously
3. Resolved: To Accept Donation of \$5,000 from the Donald F. and Maxine B. Davison Foundation
Moved by G. Maar, seconded by M. May; passed unanimously

10. Personnel and Staffing

1. Resolved: To Approve the Personnel and Staffing Agenda as presented
Moved by K. Dillon; seconded by G. Maar; passed unanimously

11. 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 Service Bid
Bid #RFB-2036-22 | Rath Electric, Inc. | \$29,978.25 |
| 2. Cooperative Plumbing Repair, Maintenance and Installation Service Bid
Bid #RFB-2037-22 | LMC Industrial Contractor Inc. | \$32,345.00 |
| 3. Cooperative HVAC Repair, Maintenance and Installation Service Bid
Bid #RFB-2035-22 | Wolf Mechanical Service | \$28,420.00 |
| 4. Cooperative Food Service Equipment Repair, Maintenance and Installation Service Bid
Bid #RFB-2034-22 | Wolf Mechanical Services, LLC
(refrigerated) | \$12,580.00 |
| | Monroe Piping and Sheet Metal
(non-refrigerated) | \$14,440.00 |
| 5. Cooperative Electric Supply Bid
Bid #RFB-2033-22 | Energy Cooperative of America | Actual Usage |
| 6. Equipment Lease-Purchase For the benefit of Kendall Central School District | | |

Whereas, Board of Cooperative Educational Services, Second Supervisory District of Monroe County (“BOCES 2”), a body politic and corporate duly organized and existing as a political subdivision, municipal corporation or similar public entity of the State of New York, is authorized by the laws of the State of New York to purchase, acquire and lease personal property and to enter into contracts with respect thereto; and

Whereas, pursuant to New York State Education Regulations contained at 8 NYCRR Part 170.3(f), and in furtherance of BOCES 2's mission and essential functions, BOCES 2 desires to purchase, acquire and lease certain equipment constituting personal property in connection BOCES's ongoing service programs; to wit, the Lessor anticipates entering into a contract with Kendall Central School District (the "District") relating to same; and

Whereas, in order to acquire such equipment, the BOCES 2 proposes to enter into with Toshiba (the "Lessor"), the form of which has been presented to the governing body of the BOCES 2 at this meeting; and

Whereas, the governing body of the BOCES 2 deems it for the benefit of the BOCES 2 and for the efficient and effective administration thereof to enter into the Agreement for the purchase, acquisition and leasing of the equipment therein described on the terms and conditions therein provided;

Now, Therefore, Be It And It Is Hereby Resolved;

Section 1. Approval of Documents. The form, terms and provisions of the Agreement and cross-contracts with the District (collectively, the "Agreements") are hereby approved in substantially the form presented at this meeting, with such insertions, omissions and changes as shall be approved by counsel to BOCES 2 or other authorized representatives of BOCES 2 executing the same, the execution of such documents being conclusive evidence of such approval; and the BOCES 2 Board President is hereby authorized and directed to execute, and the BOCES 2 District Superintendent is hereby authorized and directed to attest and countersign the Agreements and any related exhibits attached thereto, and the BOCES 2 District Clerk is hereby authorized to affix the seal of BOCES 2 to such documents.

Section 2. Findings - Financial. The BOCES 2 Board finds and determines that it is in BOCES 2's best financial interest to acquire the Equipment for the benefit of the District because:

- (i) it provides an opportunity to use the equipment without committing to the full costs of purchase; and
- (ii) after seeking competitive quotes, Lessor provides the most financially advantageous lease terms; and

Section 3. Findings - Ordinary Contingent Expense. The BOCES 2 Board finds and determines that the Equipment is necessary to maintain BOCES 2's educational program, preserve property or assure the health and safety of students and staff and thus payments under the Agreements constitute ordinary contingent expenses.

Section 4. Other Actions Authorized. The officers and employees of BOCES 2 shall take all action necessary or reasonably required by the parties to the Agreements to carry out, give effect to and consummate the transactions contemplated thereby and to take all action necessary in conformity therewith, including, without limitation, the execution and delivery of any closing and other documents required to be delivered in connection with the Agreements.

Section 5. No General Liability. Nothing contained in this Resolution, the Agreements nor any other instrument shall be construed with respect to BOCES 2 as incurring a pecuniary liability or charge upon the general credit of BOCES 2 or against its taxing power, nor shall the breach of any agreement contained in this Resolution, the Agreements or any other instrument or document executed in connection therewith impose any pecuniary liability upon BOCES 2 or any charge

upon its general credit or against its taxing power, except to the extent that the Rental Payments payable under the Agreements are special limited obligations of BOCES 2 as provided in the Agreements.

Section 6. Section 265(b)(3) Designation. BOCES 2 hereby designates the Agreements as a “qualified tax exempt obligation” for the purposes and within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended. BOCES 2 further represents that BOCES 2 reasonably anticipates that BOCES 2 and other entities that BOCES 2 controls will not issue tax exempt obligations (including the Agreement) that exceed the aggregate principal amount of \$10,000,000 during the calendar year in which the Agreement is executed and delivered.

Section 7. Severability. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 8. Effective Date. This Resolution shall be effective immediately upon its approval and adoption.

- 7. Pallet Jack and Forklifts Bid

Bid # RFB-2039-22	Octane Forklifts	\$78,106.00
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Moved by J. Abbott, seconded by M. May; passed unanimously

12. Executive Officer’s Report

District Superintendent meeting was in Albany on October 17-18, 2022. November DS meeting is on the 28th and 29th.

District Superintendent Jo Anne Antonacci and board members John Abbott, Kathy Dillon and Chuck Phillips attended the NYSSBA Annual Convention in Syracuse October 27-29, 2022.

District Superintendents Jo Anne Antonacci and Dan White together with Hilton Superintendent Casey Kosiorek represented area schools at a Monroe County Executive press conference on November 2 in an effort to promote the importance of getting a flu vaccine. BOCES 2 has hosted several flu vaccine clinics this fall and is adding more dates. Westside superintendents participated in a 2-day retreat addressing current issues facing public education.

District Superintendent Antonacci attended the Greece BOE meeting with Chuck Phillips on November 1, the Wheatland- Chili meeting with Cindy Dawson on November 7 and the Churchville-Chili meeting with Kathy Dillon on November 8. On November 21, DS Antonacci will attend the Holley board meeting with Trina Lorentz.

The CTE Expo on November 3 was very well attended. Board President Dennis Laba attended. President Laba remarked that he was very impressed by how well put together the event was and how engaged parents and families were during the event. The National Tech Honor Society inductions took place on November 15. Chef Jeffory McLean spoke to students. District Superintendent Antonacci and Assistant Superintendent Tom Schulte attended.

The Foundation Celebration online auctions are live. There are over 200 people attending the event on November 19th. Two former BOCES 2 students, Stephen Nicolazzo, a 2019 Churchville-Chili graduate and Krissten Althoff, a 2022 Holley graduate will speak at the celebration.

The annual seasonal drives have started. Holiday Connections provides basic needs and special requests to our students in need as well as their families. The Thanksgiving food

drive will help nearly 50 families with groceries and the Toys for Tots drive will provide gifts to children in our area. District Superintendent Antonacci spoke of the unwavering support of these efforts by Monroe 2 BOCES staff each year.

13. Committee Reports

1. Labor Relations – Topic was Electric School buses.
2. Legislative Committee – No trip to Albany on December 5. There will be zoom meetings with legislators scheduled that day.
3. Information Exchange Committee – Region Equity Network presentation.

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

15. Other items – none

16. At 6:51 p.m. a motion was made by M. May to adjourn the meeting to Executive Session, seconded by J. Abbott; passed unanimously.

Respectfully Submitted.


Kelly Mutschler
Clerk of the Board

Draft

Members Present

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

Trina Lorentz
Gerry Maar
Michael May

Staff Present:

Jo Anne Antonacci
Karen Brown, Esq.
Marijo Pearson

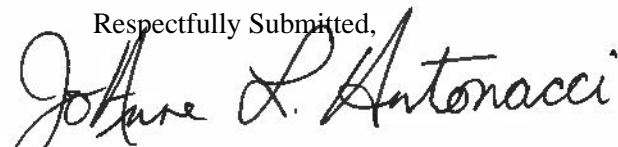
Steve Roland
Thomas Schulte

At 7:15 p.m. a motion was made by G. Maar, seconded K. Dillon to come out of Executive Session; passed unanimously.

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,


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, 2022

	GENERAL FUND		SPECIAL AID FUND	
BEGINNING CASH ON HAND		12,300,848.51		1,113,362.77
RECEIPTS:				
Interest Earned	16,640.84		105.66	
Charges for Services	16,104,873.56		173,424.00	
Non-Contract Services	133,422.84		65,664.00	
Collected for Other Funds	-		392.71	
State, Federal and Local Aid	20,150.00		635,342.16	
Transfers from Other Funds	1,086,304.09		-	
Miscellaneous Funds	58,912.82		-	
TOTAL RECEIPTS	17,420,304.15	17,420,304.15	874,928.53	874,928.53
DISBURSEMENTS				
Payroll and Benefits	3,263,317.96		425.00	
Warrants	10,043,655.38		94,688.64	
Transfers to Other Funds	-		1,086,293.47	
Miscellaneous Disbursements	612.25		494.80	
TOTAL DISBURSEMENTS	13,307,585.59	(13,307,585.59)	1,181,901.91	(1,181,901.91)
ENDING CASH ON HAND:		16,413,567.07		806,389.39
GENERAL FUND CHECKING	7,641,614.29		SPECIAL AID CHKG - CHASE	805,049.39
GENERAL FUND SAVINGS	3,009,172.06		SPECIAL AID CHKG - M&T	1,340.00
PAYROLL CHECKING	51,871.39			
DENTAL/FSA ACCOUNT CASH	182,617.11			
GENERAL FUND CD	1,003,442.95			
CASH- LIABILITY RESERVE	1,381,084.14			
CASH- UNEMPLOYMENT RES	619,678.05			
CASH- CTE RESERVE	393,566.25			
TREASURY INVESTMENTS	2,130,520.83			
		16,413,567.07		806,389.39

	MISC SPECIAL REVENUE	
BEGINNING CASH ON HAND		70,137.46
RECEIPTS:		
Interest Earned	55.42	
Component Contributions	-	
Transfers from Other funds	-	
Donations	-	
Miscellaneous Funds	-	
TOTAL RECEIPTS	55.42	55.42
DISBURSEMENTS		
Warrants	-	
Scholarships	-	
Transfers to Other Funds	-	
Miscellaneous Disbursements	-	
TOTAL DISBURSEMENTS	-	-
ENDING CASH ON HAND:		70,192.88
	GIFT FUND SAVINGS	70,192.88

	CAPITAL FUND	
		1,988,087.63
	1,665.19	
	-	
	-	
	-	
	-	
	1,665.19	1,665.19
	-	
	-	
	10.62	
	-	
	10.62	(10.62)
		1,989,742.20
	CAPITAL FUND CHECKING	485,627.93
	CAPITAL FUND INVESTMENTS	1,504,114.27
		1,989,742.20

----- 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	15,948,683.37	139,267,563.11	32,503,555.25	432,775.80	188,152,577.53
RECEIPTS:					
Interest Earned	14,770.69	58,689.16	10,289.42	-	
Contributions	1,415,222.83	25,191,274.87	733,302.00	67,224.20	
Miscellaneous Funds	1,953,756.27	-	69,111.82	34,086.51	
TOTAL RECEIPTS	3,383,749.79	25,249,964.03	812,703.24	101,310.71	29,547,727.77
DISBURSEMENTS					
Claims	1,770,845.53	26,981,797.30	449,256.42	172,132.22	
Admin and Other Disbursements	100,805.81	742,675.91	4,613.45	-	
TOTAL DISBURSEMENTS	1,871,651.34	27,724,473.21	453,869.87	172,132.22	(30,222,126.64)
ENDING CASH ON HAND:	17,460,781.82	136,793,053.93	32,862,388.62	361,954.29	187,478,178.66
RASHP I CHECKING	3,887,063.14				3,887,063.14
RASHP I SAVINGS / INVESTMENTS	6,479,634.55				6,479,634.55
RASHP II CHECKING		29,174,747.08			29,174,747.08
RASHP II SAVINGS / INVESTMENTS		66,120,150.30			66,120,150.30
RASWC CHECKING			5,977,550.00		5,977,550.00
RASWC SAVINGS / INVESTMENTS			17,425,993.93		17,425,993.93
WFL WC CHECKING				361,954.29	361,954.29
TREASURY INVESTMENTS	7,094,084.13	41,498,156.55	9,458,844.69		58,051,085.37
TOTAL CASH	17,460,781.82	136,793,053.93	32,862,388.62	361,954.29	187,478,178.66

Collateral Analysis	M&T Bank	Five Star Bank	Chase Bank
Bank Totals	43,488,476.72	81,290,268.98	21,797,718.30
<i>Collateral:</i>			
FDIC	500,000.00	250,000.00	250,000.00
Additional FDIC through CD Option	-	65,274,734.67	-
Collateral held by Bank	-	-	20,990,255.50
Collateral held by Third Party	43,020,287.89	15,873,155.86	-
	<u>43,520,287.89</u>	<u>81,397,890.53</u>	<u>21,240,255.50</u>
Over / (Under) Collateralized	31,811.17	107,621.55	(557,462.80)

Treasurer's Notes:

Book balance used to calculate over/under collateralization. There was a deposit in transit of \$739K that Chase did not factor in.
We will be fully collateralized on November 1st when the deposit clears.

This is to certify that I have received these balances:


 District Clerk

12/16/2022
 Date


 Assistant Superintendent for Finance and Operations

12/12/22
 Date


 Treasurer

11/09/22
 Date

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
0 Administration							
100 SALARIES		1,221,019.00	-8,090.00	1,212,929.00	515,340.04	686,565.59	11,023.37
200 EQUIPMENT		15,650.00	44,158.00	59,808.00	30,488.50	32,603.00	-3,283.50
300 SUPPLIES		16,450.00	5,100.00	21,550.00	7,472.80	9,708.27	4,368.93
400 CONTRACTUAL		400,609.00	75,806.14	476,415.14	252,597.19	141,091.23	82,726.72
470 Rental of Facilities		2,370,568.00	0.00	2,370,568.00	819,552.44	958,324.86	592,690.70
700 INTEREST ON REVENUE NOTES		4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
800 EMPLOYEE BENEFITS		608,158.00	-11,198.00	596,960.00	200,198.94	264,741.14	132,019.92
899 Oth Post Retirement Benft		6,066,488.00	-71,555.00	5,994,933.00	2,217,444.23	4.72	3,777,484.05
910 TRANSFER TO CAPITAL FUND		800,000.00	0.00	800,000.00	800,000.00	0.00	0.00
950 TRANSFER FROM O & M		69,837.00	0.00	69,837.00	0.00	0.00	69,837.00
960 TRANSFER CHARGE		271,154.00	1,677.55	272,831.55	1,677.55	0.00	271,154.00
Subtotal of 0 Administration		11,843,933.00	35,898.69	11,879,831.69	4,844,771.69	2,093,038.81	4,942,021.19
1 Career Education							
100 SALARIES		4,484,827.00	-104,000.00	4,380,827.00	1,234,409.75	2,904,432.08	241,985.17
200 EQUIPMENT		105,000.00	450,031.59	555,031.59	363,049.49	112,561.06	79,421.04
300 SUPPLIES		415,750.00	50,893.34	466,643.34	243,975.54	97,750.33	124,917.47
400 CONTRACTUAL		309,250.00	22,101.21	331,351.21	224,772.98	101,292.92	5,285.31
490 SCH DIST AND OTHER BOCES		28,125.51	6,746.37	34,871.88	11,314.99	0.00	23,556.89
800 EMPLOYEE BENEFITS		2,284,913.00	-155,000.00	2,129,913.00	582,881.32	1,040,381.95	506,649.73
950 TRANSFER FROM O & M		1,417,510.00	1,535.08	1,419,045.08	1,535.08	0.00	1,417,510.00
960 TRANSFER CHARGE		600,742.00	14,675.15	615,417.15	14,675.15	0.00	600,742.00
970 TR CREDTS FR SERVICE PROGR		0.00	-580.00	-580.00	-580.00	0.00	0.00
990 TRANS CREDTS FR OTHER FUND		-6,750.00	-752.00	-7,502.00	-752.00	0.00	-6,750.00
Subtotal of 1 Career Education		9,639,367.51	285,650.74	9,925,018.25	2,675,282.30	4,256,418.34	2,993,317.61
2 Special Education							
100 SALARIES		6,331,556.00	119,683.00	6,451,239.00	1,659,960.94	4,400,415.36	390,862.70
200 EQUIPMENT		148,071.00	-3,321.00	144,750.00	24,954.13	1,117.09	118,678.78
300 SUPPLIES		68,333.00	10,059.00	78,392.00	21,400.81	12,728.86	44,262.33
400 CONTRACTUAL		1,174,556.00	-153,855.00	1,020,701.00	30,652.94	54,925.15	935,122.91
490 SCH DIST AND OTHER BOCES		5,486,216.52	566,678.47	6,052,894.99	2,237,256.89	1,789.17	3,813,848.93
800 EMPLOYEE BENEFITS		3,606,135.00	134,444.00	3,740,579.00	1,186,754.01	2,040,075.54	513,749.45
950 TRANSFER FROM O & M		415,023.00	0.00	415,023.00	0.00	0.00	415,023.00
960 TRANSFER CHARGE		15,742,997.00	4,800.69	15,747,797.69	4,223.69	0.00	15,743,574.00
970 TR CREDTS FR SERVICE PROGR		-187,595.00	-2,975.79	-190,570.79	-2,975.79	0.00	-187,595.00
Subtotal of 2 Special Education		32,785,292.52	675,513.37	33,460,805.89	5,162,227.62	6,511,051.17	21,787,527.10
3 Itinerent Services							
100 SALARIES		12,272,957.00	-88,218.00	12,184,739.00	2,899,297.69	7,781,943.48	1,503,497.83
200 EQUIPMENT		116,420.00	240.00	116,660.00	3,822.00	4,449.79	108,388.21
300 SUPPLIES		97,307.00	-2,027.00	95,280.00	8,098.55	5,190.40	81,991.05

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
400 CONTRACTUAL		1,183,047.00	-440,189.00	742,858.00	55,385.09	52,421.61	635,051.30
490 SCH DIST AND OTHER BOCES		651,205.39	-471,897.40	179,307.99	58,352.14	0.00	120,955.85
800 EMPLOYEE BENEFITS		6,525,938.00	1,213.00	6,527,151.00	1,728,105.12	3,210,952.49	1,588,093.39
950 TRANSFER FROM O & M		8,415.00	1,873.34	10,288.34	1,873.34	0.00	8,415.00
960 TRANSFER CHARGE		1,358,059.00	1,105.00	1,359,164.00	1,105.00	0.00	1,358,059.00
970 TR CREDTS FR SERVICE PROGR		-11,265,795.00	0.00	-11,265,795.00	0.00	0.00	-11,265,795.00
Subtotal of 3 Itinerent Services		10,947,553.39	-997,900.06	9,949,653.33	4,756,038.93	11,054,957.77	-5,861,343.37
4 General Instruction							
100 SALARIES		1,823,548.00	1,206.00	1,824,754.00	1,108,271.14	714,744.57	1,738.29
200 EQUIPMENT		5,100.00	4,850.00	9,950.00	0.00	0.00	9,950.00
300 SUPPLIES		10,850.00	3,688.52	14,538.52	5,458.72	2,198.94	6,880.86
400 CONTRACTUAL		691,688.00	27,658.90	719,346.90	354,128.14	24,296.37	340,922.39
490 SCH DIST AND OTHER BOCES		77,395.56	125,992.51	203,388.07	79,104.17	137.63	124,146.27
800 EMPLOYEE BENEFITS		640,205.00	4,346.00	644,551.00	288,011.91	282,906.24	73,632.85
950 TRANSFER FROM O & M		143,987.00	530.96	144,517.96	530.96	0.00	143,987.00
960 TRANSFER CHARGE		183,465.00	2,550.00	186,015.00	2,550.00	0.00	183,465.00
970 TR CREDTS FR SERVICE PROGR		-48,055.00	0.00	-48,055.00	0.00	0.00	-48,055.00
990 TRANS CREDTS FR OTHER FUND		-3,160.00	0.00	-3,160.00	0.00	0.00	-3,160.00
Subtotal of 4 General Instruction		3,525,023.56	170,822.89	3,695,846.45	1,838,055.04	1,024,283.75	833,507.66
5 Instruction Support							
100 SALARIES		5,863,168.00	43,848.45	5,907,016.45	1,999,059.31	3,433,007.82	474,949.32
200 EQUIPMENT		3,511,696.00	3,913,099.30	7,424,795.30	3,630,929.44	1,217,268.54	2,576,597.32
300 SUPPLIES		832,892.00	166,848.29	999,740.29	333,850.63	203,500.18	462,389.48
400 CONTRACTUAL		5,331,752.00	509,586.78	5,841,338.78	3,492,859.49	687,402.76	1,661,076.53
490 SCH DIST AND OTHER BOCES		617,369.02	182,171.09	799,540.11	305,119.98	0.00	494,420.13
800 EMPLOYEE BENEFITS		2,753,512.00	-3,251.71	2,750,260.29	871,634.93	1,405,110.01	473,515.35
950 TRANSFER FROM O & M		680,763.00	945.00	681,708.00	945.00	0.00	680,763.00
960 TRANSFER CHARGE		1,113,972.00	6,547.43	1,120,519.43	6,547.43	0.00	1,113,972.00
970 TR CREDTS FR SERVICE PROGR		-2,729,807.00	-28,907.51	-2,758,714.51	-28,330.51	0.00	-2,730,384.00
990 TRANS CREDTS FR OTHER FUND		-86,679.00	24,355.18	-62,323.82	-8,144.82	0.00	-54,179.00
Subtotal of 5 Instruction Support		17,888,638.02	4,815,242.30	22,703,880.32	10,604,470.88	6,946,289.31	5,153,120.13
6 Other Services							
100 SALARIES		2,451,251.00	270.54	2,451,521.54	936,057.65	1,332,381.76	183,082.13
200 EQUIPMENT		483,443.00	420,689.04	904,132.04	81,117.60	351,955.58	471,058.86
300 SUPPLIES		34,988.00	8,309.85	43,297.85	14,998.02	6,284.72	22,015.11
400 CONTRACTUAL		3,787,082.00	306,825.83	4,093,907.83	1,037,075.10	1,743,211.39	1,313,621.34
490 SCH DIST AND OTHER BOCES		7,861,542.01	50,600.15	7,912,142.16	5,576,619.28	0.00	2,335,522.88
800 EMPLOYEE BENEFITS		1,095,634.00	-39,500.00	1,056,134.00	343,888.53	519,981.33	192,264.14
950 TRANSFER FROM O & M		121,997.00	0.00	121,997.00	0.00	0.00	121,997.00
960 TRANSFER CHARGE		125,810.00	0.00	125,810.00	0.00	0.00	125,810.00

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
970 TR CRED	FR SERVICE PROGR	-1,903,103.00	-3,591.42	-1,906,694.42	-3,591.42	0.00	-1,903,103.00
990 TRANS	CRED FR OTHER FUND	-115,726.00	22,467.57	-93,258.43	-32.43	0.00	-93,226.00
Subtotal of 6 Other Services		13,942,918.01	766,071.56	14,708,989.57	7,986,132.33	3,953,814.78	2,769,042.46
7 Undefined							
100 SALARIES		3,418,835.00	-6,800.00	3,412,035.00	1,328,595.78	1,785,319.27	298,119.95
200 EQUIPMENT		48,800.00	-16,385.00	32,415.00	7,319.94	10,195.83	14,899.23
300 SUPPLIES		233,680.00	28,344.09	262,024.09	77,835.33	122,109.96	62,078.80
400 CONTRACTUAL		1,853,869.00	56,113.96	1,909,982.96	787,312.59	1,057,823.87	64,846.50
800 EMPLOYEE BENEFITS		1,638,322.00	-61,087.57	1,577,234.43	509,139.25	699,742.76	368,352.42
950 TRANSFER FROM O & M		574,609.00	1,873.34	576,482.34	1,873.34	0.00	574,609.00
960 TRANSFER CHARGE		1,543,402.00	4,698.90	1,548,100.90	4,698.90	0.00	1,543,402.00
970 TR CRED	FR SERVICE PROGR	-8,237,387.00	-6,757.72	-8,244,144.72	-6,757.72	0.00	-8,237,387.00
990 TRANS	CRED FR OTHER FUND	-1,074,130.00	0.00	-1,074,130.00	0.00	0.00	-1,074,130.00
Subtotal of 7 Undefined		0.00	0.00	0.00	2,710,017.41	3,675,191.69	-6,385,209.10
Total GENERAL FUND		100,572,726.01	5,751,299.49	106,324,025.50	40,576,996.20	39,515,045.62	26,231,983.68

7. Old Business

8. New Business

1. Resolution to Accept Single Audit Report for Year Ended June 30, 2022.

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

SPENCERPORT, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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**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

Opinion on Each Major Federal Program

We have audited Board of Cooperative Educational Services Second Supervisor District of Monroe and Orleans Counties, New York's compliance with the types of compliance requirements identified as subject to audit 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, 2022. The BOCES' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the BOCES complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the BOCES and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the BOCES' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the BOCES' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the BOCES' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the BOCES' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the BOCES' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the BOCES' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the BOCES' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the BOCES as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the BOCES' basic financial statements. We issued our report thereon, dated October 4, 2022, 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 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
November 18, 2022

**BOARD OF COOPERATIVE EDUCATIONAL SERVICES
SECOND SUPERVISORY DISTRICT OF
MONROE AND ORLEANS COUNTIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED JUNE 30, 2022**

<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>U.S. Department of Education:</u>				
<u>Student Financial Assistance Program Cluster -</u>				
Federal Pell Grant Program	84.063	N/A	P063P206347	\$ 167,190
Federal Direct Student Loans	84.268	N/A	P268K216347	198,891
<i>Total Student Financial Assistance Program Cluster</i>				<u>\$ 366,081</u>
<u>Higher Education Emergency Relief Fund -</u>				
COVID-19 HEERF Student Aid Portion	84.425E	P425E204497	N/A	\$ 173,101 *
COVID-19 HEERF Institutional Portion	84.425F	P425F203608	N/A	179,772 *
<i>Total Higher Education Emergency Relief Fund</i>				<u>\$ 352,873</u>
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
VATEA II - Perkins Grant	84.048	N/A	8000-22-0044	166,555
WIOA, Title II, ESOL Civics	84.002	N/A	0040-22-3018	117,670
Total U.S. Department of Education				<u>\$ 1,003,179</u>
<u>National Endowment for the Humanities:</u>				
<u>Indirect Program:</u>				
<u>Passed Through Rochester Regional Library Council -</u>				
COVID-19 ARPA Library Program 2021-22	45.310	N/A	5855-22-0006	\$ 8,931
Total National Endowment for the Humanities				<u>\$ 8,931</u>
<u>U.S. Department of Labor:</u>				
<u>Indirect Program:</u>				
<u>Passed through Rochester Works -</u>				
WIOA, Youth Activities	17.259	N/A	21-762	\$ 97,945
Total U.S. Department of Labor				<u>\$ 97,945</u>
<u>U.S. Department of Health and Human Services:</u>				
<u>Indirect Programs:</u>				
<u>Passed through Rochester Works -</u>				
TANF Youth Program	93.558	N/A	21-757	\$ 47,716
Total U.S. Department of Health and Human Services				<u>\$ 47,716</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 1,157,771</u>

* 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, 2022

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.

Note 5 - Subrecipients

The Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties did not pass through any awards to subrecipients during the fiscal year.

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

Schedule of Findings and Questioned Costs

June 30, 2022

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	
<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
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.

8. New Business

2. Resolution to Accept Extra Classroom Activity Funds Financial Report for year ended June 30, 2022.

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

EXTRACLASSROOM ACTIVITY FUNDS

FINANCIAL REPORT

For Year Ended June 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Statement of Financial Statements

Qualified and Unmodified Opinions

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, 2022 and the related notes to the financial statement.

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 Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties for the year ended June 30, 2022, in accordance with the cash basis of accounting as described in Note 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.

Emphasis of Matter – 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.

Responsibility of Management for the Statement of Cash Receipts and Disbursements

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; and for 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Mengel, Metzger, Bar & Co. LLP

Rochester, New York
November 21, 2022

**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, 2022

	Cash Balance		Disburse-	Cash Balance
	<u>July 1, 2021</u>	<u>Receipts</u>	<u>ments</u>	<u>June 30, 2022</u>
Skills USA	\$ 4,408	\$ 32,422	\$ 34,365	\$ 2,465
TOTAL	<u>\$ 4,408</u>	<u>\$ 32,422</u>	<u>\$ 34,365</u>	<u>\$ 2,465</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, 2022

(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.

**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, 2022. 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 Deficiency in Internal Control:

Faculty Advisor –

We commend the BOCES for the student involvement in the Skills USA club. However, we noted that the Faculty Advisor is not involved in keeping the separate set of books with the students. Instead, the Central Treasurer trains and works with the students on their set of books.

In an effort to improve the checks and balances over the Student Activity funds, we recommend the Faculty Advisor work with the Student Treasurer on maintaining a separate set of books and that these books be reconciled with those maintained by the Central Treasurer.

Prior Year Recommendations:

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

1. The bank account with ATM card has been closed.
2. We were provided with reconciliations of items sold to money collected for those fundraisers we tested.

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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
November 21, 2022

8. New Business

3. Resolution to Accept Corrective Action Plan for the year ended June 30, 2022.



*Monroe 2–Orleans
Board of Cooperative Educational Services*

Jo Anne L. Antonacci, District Superintendent

**Finance
Office**

Steve Roland
*Assistant Superintendent
for Finance and Operations*

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sroland@monroe2boces.org

December 21, 2022

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

Tom,

This letter is in response to your recommendation found in the Audit Report for the Monroe 2-Orleans BOCES' ExtraClassroom Activities Fund for the year-ending June 30, 2022.

Faculty Advisor

The District Treasurer and the Central Treasurer will provide training throughout the year to the Faculty Advisor on keeping a set of books with the Student Treasurer. The club will be maintaining an independent copy of their activity by January 2023.

Please let me know if you have questions or concerns.

Sincerely,

Steve Roland
Assistant Superintendent
for Finance and Operations

8. New Business

4. Resolution to Accept a Donation of Damaged Autobody Panels from West Herr Auto Group

GIFTS AND DONATIONS

Donor Information:

Company or Individual Name: West Herr If Company, Contact Person: _____

John Furey

Address: 4545 West Ridge Rd Rochester, N.Y. 14626

Phone Number: 585-352-1955 E-Mail: Jfureya@westherr.com

Description of item(s) to be donated; if additional space is needed, please add additional page and check here:
Damaged Auto Body panels as needed.

Is Item(s) in Working Condition: No If not, please explain: The damaged body panels are discarded by West Herr. The students need damaged panels to practice on.

When can BOCES 2 Staff view the item: ASAP

Your signature indicates your offer to donate the above item(s). Only the Board may accept gifts of either money, trusts, 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: 12/6/22

To Be Completed By BOCES 2 Staff:

Staff Member Name: Joe Nowicki Dept: AutoBody Phone Ext: 2216

Name of staff member to be notified upon Board approval: Joe Nowicki

Supervisor name and review: Tony Britt x2480

Proposed use of donated item:
Damaged body panels will be used by students in Auto Body to practice their practical skills required by the curriculum

How will the item reduce costs or benefit the program:
This donation will prevent our program from spending between \$200-400 per panel. Each student requires several panels per year.

Board Date: 12/21/2022

[Signature]
Cabinet Administrator Signature

12/7/22
Date

[Signature]
District Superintendent

12/17/2022
Date

Board Action: Accept

Board Action: Reject

8. New Business

5. Make All the Difference Scholarship Reviewers

9. Personnel and Staffing

1. Resolution to Create Position

Be it so hereby resolved that the following position be created:

1.0 FTE Human Resources Coordinator for the Department of Exceptional Children, 12
months/year

9. Personnel and Staffing

2. Resolution to Approve Personnel and Staffing Agenda

10. 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 Greece CSD Lease purchase of copier equipment

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-2032-22 was opened on November 3, 2022, at 2:00 p.m. My recommendation for the award of this contract is as follows:

Regional Distributors, Inc. \$586.06


Bids obtained: 22 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 Supplies will be used by Exceptional Children for departmental needs.

Funds to be provided from the 2022-2023 Exceptional Children budget.

November 21, 2022
Date



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-2031-22 was opened on November 3, 2022, at 2:00 p.m. My recommendation for the award of this contract is as follows:

Cooper Friedman Electric Supply Co. \$706.86

Bids obtained: 10

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 bidder 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 2022-2023 & 2023-2024 O & M budget.

November 21, 2022
Date



Director of Procurement

December 7, 2022

To: Dennis Laba
Board President

From: Wendy Vergamini *Wendy Vergamini*
Director of Procurement

Subject: Board Resolution

I am requesting Board action on a resolution to purchase copier equipment for the Greece CSD. The total installment purchase cost will be \$58,510.80 with 60 monthly payments. The Greece CSD Board approved the purchase at a meeting held on December 6, 2022. The details of the proposed purchase have been provided with this letter.

Thank you.

SCHEDULE D
AUTHORIZING RESOLUTION
Equipment Lease-Purchase
For the benefit of Greece Central School District

Board of Cooperative Educational Services
Second Supervisory District of Monroe County

Whereas, Board of Cooperative Educational Services, Second Supervisory District of Monroe County (“BOCES 2”), a body politic and corporate duly organized and existing as a political subdivision, municipal corporation or similar public entity of the State of New York, is authorized by the laws of the State of New York to purchase, acquire and lease personal property and to enter into contracts with respect thereto; and

Whereas, pursuant to New York State Education Regulations contained at 8 NYCRR Part 170.3(f), and in furtherance of BOCES 2’s mission and essential functions, BOCES 2 desires to purchase, acquire and lease certain equipment constituting personal property in connection BOCES’s ongoing service programs; to wit, the Lessor anticipates entering into a contract with Greece Central School District (the “District”) relating to same; and

Whereas, in order to acquire such equipment, the BOCES 2 proposes to enter into with Toshiba (the “Lessor”), the form of which has been presented to the governing body of the BOCES 2 at this meeting; and

Whereas, the governing body of the BOCES 2 deems it for the benefit of the BOCES 2 and for the efficient and effective administration thereof to enter into the Agreement for the purchase, acquisition and leasing of the equipment therein described on the terms and conditions therein provided;

Now, Therefore, Be It And It Is Hereby Resolved;

Section 1. Approval of Documents. The form, terms and provisions of the Agreement and cross-contracts with the District (collectively, the “Agreements”) are hereby approved in substantially the form presented at this meeting, with such insertions, omissions and changes as shall be approved by counsel to BOCES 2 or other authorized representatives of BOCES 2 executing the same, the execution of such documents being conclusive evidence of such approval; and the BOCES 2 Board President is hereby authorized and directed to execute, and the BOCES 2 District Superintendent is hereby authorized and directed to attest and countersign the Agreements and any related exhibits attached thereto, and the BOCES 2 District Clerk is hereby authorized to affix the seal of BOCES 2 to such documents.

Section 2. Findings - Financial. The BOCES 2 Board finds and determines that it is in BOCES 2’s best financial interest to acquire the Equipment for the benefit of the District because:

- (i) it provides an opportunity to use the equipment without committing to the full costs of purchase; and
- (ii) after seeking competitive quotes, Lessor provides the most financially advantageous lease terms; and

Section 3. Findings - Ordinary Contingent Expense. The BOCES 2 Board finds and determines that the Equipment is necessary to maintain BOCES 2’s educational program, preserve property or assure the health and safety of students and staff and thus payments under the Agreements constitute ordinary contingent expenses.

Section 4. Other Actions Authorized. The officers and employees of BOCES 2 shall take all action necessary or reasonably required by the parties to the Agreements to carry out, give effect to and consummate the transactions contemplated thereby and to take all action necessary in conformity therewith, including, without limitation, the execution and delivery of any closing and other documents required to be delivered in connection with the Agreements.

Section 5. No General Liability. Nothing contained in this Resolution, the Agreements nor any other instrument shall be construed with respect to BOCES 2 as incurring a pecuniary liability or charge upon the general credit of BOCES 2 or against its taxing power, nor shall the breach of any agreement contained in this Resolution, the Agreements or any other instrument or document executed in connection therewith impose any pecuniary liability upon BOCES 2 or any charge upon its general credit or against its taxing power, except to the extent that the Rental Payments payable under the Agreements are special limited obligations of BOCES 2 as provided in the Agreements.

Section 6. Section 265(b)(3) Designation. BOCES 2 hereby designates the Agreements as a “qualified tax-exempt obligation” for the purposes and within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended. BOCES 2 further represents that BOCES 2 reasonably anticipates that BOCES 2 and other entities that BOCES 2 controls will not issue tax-exempt obligations (including the Agreement) that exceed the aggregate principal amount of \$10,000,000 during the calendar year in which the Agreement is executed and delivered.

Section 7. Severability. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 8. Effective Date. This Resolution shall be effective immediately upon its approval and adoption.

Adopted and Approved by the governing body of BOCES 2 this 21st day of December, 2022.

The undersigned further certifies that the above resolution has not been repealed or amended.

Signature: _____ Date: _____
District Clerk

DESCRIPTION OF EQUIPMENT:

Toshiba E-Studio 4525AC – 6
Toshiba E-Studio 330AC – 3

Cost of the Equipment: \$58,510.80
Finance Cost: \$0
Total Cost: \$58,510.80

DISTRICT INSTALLMENT PAYMENT SCHEDULE

<u>Payment</u>	<u>Amount</u>
FY 22/23	\$ 5,851.08 (billed monthly prorated)
FY 23/24	\$ 11,702.16 (billed monthly)
FY 24/25	\$ 11,702.16 (billed monthly)
FY 25/26	\$ 11,702.16 (billed monthly)
FY 26/27	\$ 11,702.16 (billed monthly)
FY 27/28	\$ 5,851.08 (billed monthly prorated)

11. Executive Officer's Reports

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

12. Committee Reports

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

13. Upcoming Meetings/Calendar Events

December 21	4:30 p.m.	Board Meeting (ESC, Board Room)
Dec. 26-30		Recess (No school)
December 26		Christmas Holiday – BOCES Closed
January 2		New Year’s Holiday – BOCES Closed
January 4	Noon	MCSBA Legislative Committee Meeting (DoubleTree)
January 11	Noon	MCSBA Information Exchange (DoubleTree)
January 12	Noon	Board Officer Agenda Review (RCC)
January 16		Martin Luther King, Jr. Observance (BOCES Closed)
January 18	Noon	MCSBA Labor Relations Committee Meeting (DoubleTree)
	6:00 pm	Board Meeting (ESC, Board Room)

14. Other Items

15. Adjournment