



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

There will be a Regular Meeting of the Monroe 2-Orleans Board of Cooperative Educational Services on Wednesday, March 19, 2025, at 6:00 pm at the Richard E. Ten Haken Educational Services Center, 3599 Big Ridge Road, Spencerport, NY 14559

An Executive Session is anticipated immediately following the regular board meeting to discuss the employment history of a particular person.

BOARD MEMBERS

Dennis Laba, President
R. Charles Phillips, Vice President
John Abbott
Christa Bowling
Kathleen Dillon

Trina Lorentz
Gerald Maar
Michael May
James Musshafen

AGENDA

1. Call the Meeting to Order
2. Pledge of Allegiance
3. Agenda Item(s) Modifications
4. Public Interaction
5. Approval of Minutes: February 12, 2025 Regular Meeting Minutes
6. Financial Reports
 1. Resolution to Accept Treasurer's Report
 2. Resolution to Accept WinCap Reports
 3. Internal Claims Log
 4. Rochester Area Community Foundation (for the Monroe 2-Orleans Educational Foundation) April 1 through December 31, 2024, Statement
7. Audit Committee
 1. Audit Committee Update
 2. Resolution to Approve February 12, 2025 Audit Committee Meeting Minutes
 3. Resolution to Accept Risk Assessment for the Year Ending June 30, 2025.
8. Old Business
9. New Business
 1. Resolution to Approve Monroe 2-Orleans BOCES Classified Staff and Teacher Calendars for 2025-26
 2. Review 2025-26 Board Meeting Dates - Resolution to Approve
 3. Resolution to Accept Donation of a Vehicle Alignment Machine from Camelot Automobile Services, Inc.

10. Personnel and Staffing
 1. Resolution to Approve Personnel and Staffing Agenda
11. Bids/Lease Purchases
 1. Resolution to Accept Gates Chili CSD lease purchase of Toshiba equipment
 2. Resolution to Accept Wheatland-Chili CSD lease purchase of Toshiba equipment
 3. Resolution to Accept Monroe 2-Orleans BOCES participation in Eastern Suffolk BOCES Joint Municipal Cooperative Bidding Program
12. Executive Officer's Reports
 1. Albany D.S. Report
 2. Local Update
13. Committee Reports
 1. District Operations Committee
 2. Legislative Committee
 3. Information Exchange
14. Upcoming Meetings/Calendar Events

Mar 17	1:00 pm	Tour of RTP	RTP, Bldg 9 Lobby
Mar 18	6:00 pm	Brockport BOE - DS attends	40 Allen St., Brockport
Mar 19	Noon	MCSBA District Operations Committee	Strathallan
Mar 19	6:00 pm	Board Meeting	ESC, Board Room
Mar 21	8:30 am	Kendall BOE Tour of WEMOCO	
Mar 22	10:00 am	SkillsUSA Vendor and Craft Fair	WEMOCO
Mar 26	Noon	MCSBA Steering Committee	Strathallan
Mar 27	1:00 pm	Space Committee	ESC Conf Room 1
Mar 31	8:00 am	CTE Scholarship Interviews	CTE 104A
Apr 2	Noon	MCSBA Legislative Committee	Strathallan
Apr 4-6		NSBA Conference	Atlanta
Apr 9	Noon	MCSBA Information Exchange	Strathallan
	6:00 pm	Annual Meeting	PDC
Apr 10	Noon	Board Office Agenda Review	TBD
Apr 14-18		Spring Recess - No School	
Apr 18		BOCES Closed - Holiday	
Apr 23	6:00 pm	Board Meeting	ESC, Board Room
15. Other Items
16. Executive Session
17. Adjournment

1. Call the Meeting to Order

2. Pledge of Allegiance

3. Agenda Item(s) Modifications

4. Public Interaction

5. Approval of Minutes: February 12, 2025 Regular Meeting Minutes

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

MINUTES

of the Regular Meeting held on Wednesday, February 12, 2025, at 6:00 p.m. at the Richard E. Ten Haken Educational Services Center, 3599 Big Ridge Road, Spencerport, New York 14559

Members Present

Dennis Laba, President
John Abbott
Kathleen Dillon
Christa Bowling

Trina Lorentz
Gerald Maar
Michael May
James Musshafen

Absent: R. Charles Phillips

Staff Present

Thomas K. Putnam
Karen Brown
Steve Dawe
Ian Hildreth

Kelly Mutschler
Marijo Pearson
Steve Roland
Tom Schulte

1. The meeting was called to order by President Laba at 6:00 pm.
2. Pledge of Allegiance
3. Agenda Modification None
4. Approval of Minutes
Resolved: To Approve the Minutes of the January 15, 2025, Regular Meeting
Moved by J. Abbott, seconded by G. Maar; passed unanimously
5. There was no public interaction.
6. Financial Reports
 1. Resolved: To Accept the Treasurer's Report as presented
Moved by J. Abbott, seconded by J. Musshafen; passed unanimously
 2. Resolved: To Accept the Win Cap Reports as presented
Moved by M. May, seconded by G. Maar; passed unanimously
7. Board Presentation – Assistant Superintendent for Finance and Operations Steve Roland provided an overview of the proposed 2025-26 budget. The board asked questions and thanked Mr. Roland for his presentation.
8. Old Business – There was no old business
9. New Business – There was no new business
10. Personnel and Staffing
 1. Resolved: To Approve the Personnel and Staffing Agenda as presented
Moved by M. May, seconded by G. Maar; passed unanimously

11. Bids/Lease Purchases – There were no bids/lease purchases
12. Executive Officer's Report
 1. **Albany DS Report**
 - Regionalization Update: all nine components have submitted their Needs Assessment survey via the NYSED Portal and we are waiting for this data to be reviewed and returned for next steps
 2. **Local Updates**
 - Wheatland-Chili Superintendent Search
 - Semifinalist round of interviews is complete and finalist round has been scheduled
 - Anticipated start date for new superintendent is July 1, 2025
 - What's Next 2025 College/Career Event was held 2/11/2025
 - Budget presentation to component superintendents was 2/6/2025
 - Space Update:
 - O&M Building – As of this date, there is no signed contract with landowner. Steve Roland and Tom Putnam met with landowner to discuss concerns and delayed timeline. We will be looking for a different space to house O & M
 - Rochester Tech Park
 - We are continuing to look at RTP for our future space needs. The additional space may work for:
 - O&M
 - Some CTE programs
 - Some center-based programs (a transition to center-based structure)
 - Other programs/services
 - Next Steps:
 - Schedule another tour for interested Board members
 - Refine our space needs and narrow our scope
 - ESC Front Lobby/Vestibule Construction -2/24/25-4/1/2025
 - Pre-approved upgrades to front lobby including secure vestibule
 - Installation of badge access door between lobby and Professional Development Center
13. Committee Reports
 1. District Operations Committee – John Abbott, Kathleen Dillon
Topic – Foundation Aid, presentation by Michael Vespi, Brighton CSD
 2. Legislative Committee – Kathleen Dillon, Dennis Laba
Topic – Legislative Breakfast debrief
 3. Information Exchange Committee – Jim Musshafen, Trina Lorentz
Topic – FERPA and Ed Law 2-d
14. Upcoming Meetings/Calendar Events – the various meetings for the month were listed in the agenda
15. Other Items - none
16. At 6:42 pm, M. May made a motion to adjourn the meeting to executive session to discuss the employment history of a particular person; seconded by J. Abbott passed unanimously

Respectfully Submitted



Kelly Mutschler
Clerk of the Board

Members Present

Dennis Laba, President
John Abbott
Christa Bowling
Kathleen Dillon

Trina Lorentz
Gerald Maar
Michael May
James Musshafen

Others present: Karen Brown

At 6:54 pm, a motion was made by M. May, seconded by J. Abbott to come out of Executive Session; passed unanimously.

17. Adjournment

At 6:55 pm, a motion was made by K. Dillon, to adjourn the meeting, seconded by J. Abbott, passed unanimously.



Respectfully submitted,
Thomas K. Putnam, Ed.D. Clerk Pro Tem

6. Financial Reports

1. Resolution to Accept Treasurer's Report
2. Resolution to Accept WinCap Reports
3. Internal Claims Log
4. Rochester Area Community Foundation (for the Monroe 2-Orleans Educational Foundation) April 1 through December 31, 2024, Statement

Monroe 2 - Orleans BOCES

Treasurer's Report

Period Ending January 31, 2025

BEGINNING CASH ON HAND

RECEIPTS:

Interest Earned
Charges for Services
Non-Contract Services
Collected for Other Funds
State, Federal and Local Aid
Transfers from Other Funds
Miscellaneous Funds

TOTAL RECEIPTS

DISBURSEMENTS

Payroll and Benefits
Warrants
Transfers to Other Funds
Miscellaneous Disbursements

TOTAL DISBURSEMENTS

ENDING CASH ON HAND:

GENERAL FUND

23,044,076.30

54,743.92
6,482,752.95
4,676.62
-
-
1,256,974.49
79,590.29

7,878,738.27

7,878,738.27

5,378,115.33
5,219,105.11
-
4,669.20

10,601,889.64

(10,601,889.64)

20,320,924.93

GENERAL FUND CHECKING 4,411,873.41
GENERAL FUND CLASS 10,161,703.15
PAYROLL CHECKING 103,875.31
DENTAL/FSA ACCOUNT CASH 331,016.36
GENERAL FUND CD 1,010,320.13
CASH- LIABILITY RESERVE 521,124.79
CASH- UNEMPLOYMENT RES 223,013.44
CASH- CTE RESERVE 64,839.03
CASH - INSURANCE RESERVE 322,258.73
TREASURY INVESTMENTS 3,170,900.58
20,320,924.93

SPECIAL AID FUND

1,093,735.78

198.24
330,743.96
-
-
742,847.29
-
-

1,073,789.49

1,073,789.49

1,225.00
145,678.84
1,256,974.49
266.07

1,404,144.40

(1,404,144.40)

763,380.87

SPECIAL AID CHKG - CHASE 763,380.87
SPECIAL AID CHKG - M&T -

763,380.87

BEGINNING CASH ON HAND**RECEIPTS:**

Interest Earned
Component Contributions
Transfers from Other funds
Donations
Miscellaneous Funds

TOTAL RECEIPTS**DISBURSEMENTS**

Warrants
Scholarships
Transfers to Other Funds
Miscellaneous Disbursements

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

218,581.61

304.71

-

-

-

-

304.71

304.71

-

-

-

-

-

-

218,886.32

B4 SCIENCE

142,518.89

GIFT FUND SAVINGS

76,367.43

218,886.32

CAPITAL FUND

4,372,578.36

16,187.43

-

-

-

-

16,187.43

16,187.43

-

-

-

-

-

-

4,388,765.79

CAPITAL FUND CHECKING

673,673.65

CAPITAL FUND INVESTMENTS

3,715,092.14

4,388,765.79

----- 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	17,787,219.73	118,249,826.18	42,563,490.65	96,785.45	178,697,322.01
RECEIPTS:					
Interest Earned	16,685.46	429,288.04	236,899.75	-	
Contributions	1,062,019.68	26,159,103.05	909,890.00	403,214.55	
Miscellaneous Funds	-	-	-	-	
TOTAL RECEIPTS	1,078,705.14	26,588,391.09	1,146,789.75	403,214.55	29,217,100.53
DISBURSEMENTS					
Claims	1,432,754.76	25,550,906.44	322,402.27	196,953.39	
Admin and Other Disbursements	94,977.40	786,174.99	113,580.60	-	
TOTAL DISBURSEMENTS	1,527,732.16	26,337,081.43	435,982.87	196,953.39	(28,497,749.85)
ENDING CASH ON HAND:	17,338,192.71	118,501,135.84	43,274,297.53	303,046.61	179,416,672.69
RASHP I CHECKING	4,075,628.56				4,075,628.56
RASHP I SAVINGS / INVESTMENTS	5,926,558.70				5,926,558.70
RASHP II CHECKING		6,164,875.69			6,164,875.69
RASHP II SAVINGS / INVESTMENTS		60,903,488.11			60,903,488.11
RASWC CHECKING			4,134,926.74		4,134,926.74
RASWC SAVINGS / INVESTMENTS			22,489,558.98		22,489,558.98
WFL WC CHECKING				303,046.61	303,046.61
TREASURY INVESTMENTS	7,336,005.45	51,432,772.04	16,649,811.81		75,418,589.30
TOTAL CASH	17,338,192.71	118,501,135.84	43,274,297.53	303,046.61	179,416,672.69

Collateral Analysis	M&T Bank	Five Star Bank	Chase Bank
Bank Totals	19,270,533.03	78,593,255.07	4,541,418.35
<i>Collateral:</i>			
FDIC	500,000.00	250,000.00	250,000.00
Additional FDIC through CD Option	-	62,177,095.05	-
Collateral held by Bank	-	-	4,931,441.47
Collateral held by Third Party	19,265,539.33	16,765,684.77	-
	19,765,539.33	79,192,779.82	5,181,441.47
Over / (Under) Collateralized	495,006.30	599,524.75	640,023.12

Treasurer's Notes:

Interest rates have declined, but investments are still earning around 4%.

This is to certify that I have received these balances:


District Clerk

3/13/2025
Date


Assistant Superintendent for Finance and Operations

3/7/25
Date


Treasurer

2/14/25
Date

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
0 Administration							
100 SALARIES		1,387,279.00	83,500.00	1,470,779.00	1,008,507.76	415,063.60	47,207.64
200 EQUIPMENT		17,550.00	13,909.15	31,459.15	22,998.07	4,922.47	3,538.61
300 SUPPLIES		16,000.00	4,015.00	20,015.00	8,892.30	8,362.65	2,760.05
400 CONTRACTUAL		437,725.00	238,247.30	675,972.30	361,612.36	293,269.63	21,090.31
470 Rental of Facilities		2,511,205.00	0.00	2,511,205.00	1,333,285.54	809,735.22	368,184.24
700 INTEREST ON REVENUE NOTES		4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
800 EMPLOYEE BENEFITS		727,275.00	-65,892.90	661,382.10	446,332.49	199,573.75	15,475.86
899 Oth Post Retirement Benft		5,879,846.00	-129,700.00	5,750,146.00	2,796,947.54	0.00	2,953,198.46
910 TRANSFER TO CAPITAL FUND		1,042,000.00	0.00	1,042,000.00	1,042,000.00	0.00	0.00
950 TRANSFER FROM O & M		77,143.00	0.00	77,143.00	77,143.00	0.00	0.00
960 TRANSFER CHARGE		286,994.00	3,105.48	290,099.48	290,099.48	0.00	0.00
Subtotal of 0 Administration		12,387,017.00	147,184.03	12,534,201.03	7,387,818.54	1,730,927.32	3,415,455.17
1 Career Education							
100 SALARIES		5,727,955.00	-63,400.93	5,664,554.07	3,220,926.04	2,341,083.26	102,544.77
200 EQUIPMENT		185,000.00	3,463.36	188,463.36	176,163.27	8,971.56	3,328.53
300 SUPPLIES		537,000.00	193,796.15	730,796.15	489,001.71	149,843.05	91,951.39
400 CONTRACTUAL		480,750.00	266,972.40	747,722.40	407,768.76	245,653.25	94,300.39
800 EMPLOYEE BENEFITS		2,896,908.00	-251,051.00	2,645,857.00	1,517,063.99	961,021.81	167,771.20
950 TRANSFER FROM O & M		1,619,762.00	0.00	1,619,762.00	1,619,762.00	0.00	0.00
960 TRANSFER CHARGE		813,648.00	-28,876.40	784,771.60	784,771.60	0.00	0.00
970 TR CREDs FR SERVICE PROGR		0.00	-1,307.49	-1,307.49	-1,307.49	0.00	0.00
990 TRANS CREDs FR OTHER FUND		-1,000.00	0.00	-1,000.00	-1,000.00	0.00	0.00
Subtotal of 1 Career Education		12,260,023.00	119,596.09	12,379,619.09	8,213,149.88	3,706,572.93	459,896.28
2 Special Education							
100 SALARIES		7,056,901.00	0.00	7,056,901.00	3,461,632.84	2,540,389.73	1,054,878.43
200 EQUIPMENT		103,409.00	96,048.38	199,457.38	141,470.44	1,895.06	56,091.88
300 SUPPLIES		75,676.00	85,982.94	161,658.94	91,033.39	23,809.99	46,815.56
400 CONTRACTUAL		918,272.00	-52,234.93	866,037.07	213,010.14	241,656.70	411,370.23
490 SCH DIST AND OTHER BOCES		6,176,266.11	2,528,578.67	8,704,844.78	4,915,507.33	0.00	3,789,337.45
800 EMPLOYEE BENEFITS		4,200,719.00	0.00	4,200,719.00	3,740,160.81	194,339.64	266,218.55
950 TRANSFER FROM O & M		621,693.00	0.00	621,693.00	621,693.00	0.00	0.00
960 TRANSFER CHARGE		18,955,785.00	25,328.00	18,981,113.00	18,981,113.00	0.00	0.00
970 TR CREDs FR SERVICE PROGR		0.00	-27,684.00	-27,684.00	-27,684.00	0.00	0.00
Subtotal of 2 Special Education		38,108,721.11	2,656,019.06	40,764,740.17	32,137,936.95	3,002,091.12	5,624,712.10
3 Itinerent Services							
100 SALARIES		12,087,501.00	-581,719.90	11,505,781.10	5,618,401.90	4,302,375.54	1,585,003.66
200 EQUIPMENT		97,483.00	1,261.00	98,744.00	57,627.96	9,012.31	32,103.73
300 SUPPLIES		60,905.00	3,193.00	64,098.00	24,218.26	7,605.88	32,273.86
400 CONTRACTUAL		1,947,533.10	-738,717.35	1,208,815.75	433,758.40	256,818.33	518,239.02

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
490 SCH DIST AND OTHER BOCES		117,683.41	33,548.16	151,231.57	13,547.94	0.00	137,683.63
800 EMPLOYEE BENEFITS		6,662,013.00	-8.67	6,662,004.33	5,570,438.17	362,201.57	729,364.59
950 TRANSFER FROM O & M		5,131.00	0.00	5,131.00	5,131.00	0.00	0.00
960 TRANSFER CHARGE		1,841,165.00	3,353.57	1,844,518.57	1,844,518.57	0.00	0.00
970 TR CREDTS FR SERVICE PROGR		-13,604,606.00	62,134.00	-13,542,472.00	-13,542,472.00	0.00	0.00
Subtotal of 3 Itinerent Services		9,214,808.51	-1,216,956.19	7,997,852.32	25,170.20	4,938,013.63	3,034,668.49
4 General Instruction							
100 SALARIES		2,083,021.00	-35,317.69	2,047,703.31	1,651,882.89	457,902.60	-62,082.18
200 EQUIPMENT		5,500.00	-221.96	5,278.04	2,638.04	0.00	2,640.00
300 SUPPLIES		15,463.00	2,671.67	18,134.67	2,759.51	3,465.08	11,910.08
400 CONTRACTUAL		3,381,794.13	-184,961.40	3,196,832.73	1,569,666.06	1,173,525.26	453,641.41
490 SCH DIST AND OTHER BOCES		406,373.88	424,940.37	831,314.25	459,808.51	0.00	371,505.74
800 EMPLOYEE BENEFITS		799,690.00	-344.64	799,345.36	515,993.72	192,626.81	90,724.83
950 TRANSFER FROM O & M		172,834.00	0.00	172,834.00	172,834.00	0.00	0.00
960 TRANSFER CHARGE		232,418.00	5,023.51	237,441.51	237,441.51	0.00	0.00
970 TR CREDTS FR SERVICE PROGR		-51,930.00	0.00	-51,930.00	-51,930.00	0.00	0.00
990 TRANS CREDTS FR OTHER FUND		-3,020.00	0.00	-3,020.00	-3,020.00	0.00	0.00
Subtotal of 4 General Instruction		7,042,144.01	211,789.86	7,253,933.87	4,558,074.24	1,827,519.75	868,339.88
5 Instruction Support							
100 SALARIES		6,685,608.00	56,953.24	6,742,561.24	4,014,081.22	2,225,312.49	503,167.53
200 EQUIPMENT		5,764,269.00	2,941,748.32	8,706,017.32	2,993,470.16	2,205,382.42	3,507,164.74
300 SUPPLIES		1,092,101.00	283,549.24	1,375,650.24	946,786.62	149,705.53	279,158.09
400 CONTRACTUAL		9,923,953.00	1,108,399.79	11,032,352.79	6,453,246.82	1,684,453.09	2,894,652.88
490 SCH DIST AND OTHER BOCES		1,160,114.79	32,145.81	1,192,260.60	721,998.31	0.00	470,262.29
800 EMPLOYEE BENEFITS		3,307,756.00	-12,272.52	3,295,483.48	2,224,109.83	840,550.83	230,822.82
950 TRANSFER FROM O & M		927,153.00	-3,877.00	923,276.00	923,276.00	0.00	0.00
960 TRANSFER CHARGE		1,200,907.00	11,972.40	1,212,879.40	1,212,879.40	0.00	0.00
970 TR CREDTS FR SERVICE PROGR		-3,100,986.00	-42,390.49	-3,143,376.49	-3,143,376.49	0.00	0.00
990 TRANS CREDTS FR OTHER FUND		-60,243.00	-1,500.00	-61,743.00	-61,743.00	0.00	0.00
Subtotal of 5 Instruction Support		26,900,632.79	4,374,728.79	31,275,361.58	16,284,728.87	7,105,404.36	7,885,228.35
6 Other Services							
100 SALARIES		2,700,846.00	-9,506.60	2,691,339.40	1,792,740.32	785,902.31	112,696.77
200 EQUIPMENT		490,809.00	185,774.07	676,583.07	329,557.12	0.00	347,025.95
300 SUPPLIES		37,305.00	39,700.24	77,005.24	10,497.14	6,198.39	60,309.71
400 CONTRACTUAL		4,066,506.00	228,838.90	4,295,344.90	2,179,497.47	1,304,032.98	811,814.45
490 SCH DIST AND OTHER BOCES		4,848,795.35	5,791,594.33	10,640,389.68	9,015,866.11	0.00	1,624,523.57
800 EMPLOYEE BENEFITS		1,209,480.00	-18,311.40	1,191,168.60	774,236.57	385,145.83	31,786.20
950 TRANSFER FROM O & M		138,874.00	0.00	138,874.00	138,874.00	0.00	0.00
960 TRANSFER CHARGE		137,086.00	3,138.38	140,224.38	140,224.38	0.00	0.00
970 TR CREDTS FR SERVICE PROGR		-2,094,768.00	-52,215.65	-2,146,983.65	-2,146,983.65	0.00	0.00

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
990 TRANS CREDs FR OTHER FUND		-85,766.00	-2,517.03	-88,283.03	-87,883.03	0.00	-400.00
Subtotal of 6 Other Services		11,449,167.35	6,166,495.24	17,615,662.59	12,146,626.43	2,481,279.51	2,987,756.65
7 Undefined							
100 SALARIES		4,519,788.00	-160,518.46	4,359,269.54	2,955,213.18	1,181,743.55	222,312.81
200 EQUIPMENT		70,573.00	90,520.00	161,093.00	81,625.16	71,661.38	7,806.46
300 SUPPLIES		250,268.00	-5,796.51	244,471.49	147,233.50	66,866.21	30,371.78
400 CONTRACTUAL		2,175,769.00	99,901.51	2,275,670.51	1,328,665.84	823,970.49	123,034.18
800 EMPLOYEE BENEFITS		2,293,140.00	-62,525.23	2,230,614.77	-3,272,257.83	3,571,089.80	1,931,782.80
950 TRANSFER FROM O & M		722,419.00	0.00	722,419.00	722,419.00	0.00	0.00
960 TRANSFER CHARGE		1,657,616.00	38,418.69	1,696,034.69	1,696,034.69	0.00	0.00
970 TR CREDs FR SERVICE PROGR		-10,558,338.00	3,877.00	-10,554,461.00	-10,554,461.00	0.00	0.00
990 TRANS CREDs FR OTHER FUND		-1,131,235.00	-3,877.00	-1,135,112.00	-1,135,112.00	0.00	0.00
Subtotal of 7 Undefined		0.00	0.00	0.00	-8,030,639.46	5,715,331.43	2,315,308.03
Total GENERAL FUND		117,362,513.77	12,458,856.88	129,821,370.65	72,722,865.65	30,507,140.05	26,591,364.95

MONROE 2 - ORLEANS BOCES

Revenue Status Report As Of: 02/28/2025

Fiscal Year: 2025

Fund: A GENERAL FUND

Revenue Account	Service	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
0 Administration			12,387,017.00	147,184.03	12,534,201.03	9,798,522.64	2,931,461.30	342,966.94
1 Career Education			12,260,023.00	127,737.32	12,387,760.32	9,257,513.04	3,055,916.84	3,671.55
2 Special Education			38,040,106.11	3,919,300.12	41,959,406.23	27,377,604.72	14,267,791.52	94.40
3 Itinerent Services			9,283,423.51	-1,309,382.21	7,974,041.30	5,594,735.96	2,452,797.79	73,692.45
4 General Instruction			7,042,144.01	221,449.32	7,263,593.33	5,683,976.29	1,591,847.69	12,230.65
5 Instruction Support			26,900,632.79	4,496,783.88	31,397,416.67	22,802,930.69	6,930,499.24	119,007.72
6 Other Services			11,449,167.35	6,224,827.96	17,673,995.31	14,713,338.46	2,880,117.46	22,792.52
Total GENERAL FUND			117,362,513.77	13,827,900.42	131,190,414.19	95,228,621.80	34,110,431.84	574,456.23

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget



THE COMMUNITY FOUNDATION

Monroe 2 - Orleans Educational Foundation Fund

Fund Activity Statement October 1, 2024 through December 31, 2024

	Previous Quarter <u>Oct – Dec 24</u>	Year To Date <u>Apr – Dec 24</u>
Beginning Balance	\$1,966,571.07	\$1,914,012.93
Revenue		
Interfund Payouts	0.00	0.00
Investment Return Revenue	(28,098.20)	85,682.65
Expenses		
Administration Fee	(4,121.80)	(12,365.51)
Grants	(0.00)	(50,000.00)
Investment Return Expense	(2,573.75)	(5,552.75)
Ending Balance	<u>\$1,931,777.32</u>	<u>\$1,931,777.32</u>
Spendable Balance	<u>\$ 0.00</u>	<u>\$ 0.00</u>

7. Audit Committee Update

1. Resolution to Approve February 12, 2025 Audit Committee Meeting Minutes
2. Resolution to Accept Risk Assessment for the Year Ending June 30, 2025.



**Finance
Office**

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

Audit Committee Meeting

February 12, 2025

Members Present: John Abbott, Dennis Laba, Mike May

Others Present: Dr. Thomas Putnam, Steve Roland, Mary Young

I. Risk Assessment

Mary Young from Lumsden & McCormick (L&M) reviewed the updated Risk Assessment (Report) for the year ending June 30, 2025. Mary noted that the items highlighted in blue represent a change from prior reports.

Some high-risk areas include Credit Card use/storage, timeliness of Deposits, controls over Cash Disbursements, and Health Insurance. The group discussed these areas as potential items for L&M to conduct Testing this Spring. It was agreed that Cash Deposits will be the area Tested. L&M will be onsite in April.

The next Audit Committee meeting will be in May or June depending on when the Test Report is available.

Cc: Board



Monroe 2 – Orleans BOCES

RISK ASSESSMENT

FOR THE YEAR ENDING JUNE 30, 2025

December 20, 2024

Members of the Board and Audit Committee
Monroe 2 - Orleans BOCES
3599 Big Ridge Road
Spencerport, New York 14559

Members of the Board and Audit Committee:

The internal audit function's primary responsibility is to assist the Board in ensuring that Monroe 2 - Orleans BOCES (BOCES) control risks are identified and that appropriate internal controls are in place to address those risks. As defined by *The Committee of Sponsoring Organizations of the Treadway Commission* (COSO), internal controls consist of five key elements:

1. The Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, designed to provide reasonable assurance regarding the preparation of reliable financial statements in accordance with accounting principles generally accepted in the United States of America. An entity's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the entity; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting principles generally accepted in the United States of America, and that receipts and expenditures of the entity are being made only in accordance with authorizations of management and those charged with governance; and (3) provide reasonable assurance regarding prevention, or timely detection and correction of unauthorized acquisition, use, or disposition of the entity's assets that could have a material effect on the financial statements.

Management is responsible for establishing and maintaining effective internal control over financial reporting. Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

The internal audit function required for New York State Public Schools and BOCES must include, at a minimum:

- Development of a risk assessment of BOCES operations including, but not limited to, a review of BOCES' financial policies, procedures and practices, and the testing and evaluation of internal controls;
- An annual review and update of such risk assessment;
- Periodic testing and evaluation of one or more areas of BOCES' operations annually; and
- Preparation of reports, at least annually or more frequently as the Board may direct, which analyze significant risk assessment findings, recommend changes for strengthening controls and reducing identified risks, and specify timeframes for implementation of those recommendations.

Our updated risk assessment and risk matrix are based primarily on interviews with various personnel with responsibility for financial accounting and reporting, the implementation and monitoring of those procedures, and information obtained during prior year testing procedures. **Items in blue denote changes from the prior risk assessment, whether due to changes in BOCES' processes or as a result of additional information obtained.** We interviewed the following employees in order to prepare our risk assessment:

NAME	TITLE	RESPONSIBILITIES
Tammy Almeter	Human Resources Assistant	Maintains personnel files, enters employee information
Vicki Amoroso	Claims Auditor	Prepares claims log, mails checks, approves claims for the Board
Karen Brown	Assistant Superintendent for Human Resources	Oversees human resources and payroll departments
Katie Christian	Account Specialist	Billing, budget transfers, preparation of grant reimbursements, accounting for workers' compensation plan
Colleen Dzwigal	Payroll Clerk	Oversees timesheet entry, reviews attendance records and timesheets, prints payroll checks
Mary Kay Fulkerson	Human Resources Clerk	New hire paperwork, reviews time and attendance entries
Shawna Gareau-Kurtz	Director of the Center for Workforce Development	Approves timesheets, purchase order requisitions
Debbie Hartung	Assistant Purchasing Agent	Purchase order approval, bids, auctions
David Hutchinson	Senior Purchasing Specialist	Capital assets, auctions, cooperative bidding
Linda Intini	Benefits Clerk	Health, dental, and medical benefits; retiree health insurance
Anne Johnson	Payroll Supervisor	Processes payroll
Jon Koeng	Principal for Career & Technical Education	Approves purchase order requisitions, reviews timesheets and extraclassroom bank reconciliations
Mark Laubacher	Assistant Business Official	Manages budgets for Center for Workforce Development, Career and Technical Education, and Communication and Technology Services
Joanne Laurini	Purchasing Specialist	Processes approved purchase order requisitions, oversees credit card sign-out, bids
Heather Malone	Exceptional Children Supervisor – Pre-school	Pre-school billing
Gary Manuse	Assistant Business Official	Monitors pre-school, special education/alternative education, summer school programs, student records, and transportation
Becky Maslowski	Personnel Analyst	Adds new employees to WinCap, HR purchasing
Edward Mongold	Principal – Westside Academy	Approves purchase order requisitions, receives lunch program cash receipts, reviews timesheets
Robert Nells	Exceptional Children Supervisor – Ridgecrest Academy	Oversees program
Allysia Pogel	Account Clerk	Cash receipts at CTE, extraclass central treasurer
Dr. Thomas Putman	District Superintendent	Oversees BOCES administration and operations
Steve Roland	Assistant Superintendent for Finance and Operations	Oversees finance operations, operations and maintenance, and security
Jill Slavny	Assistant Superintendent for Accountability, Assessment, and Technology	Information technology

NAME	TITLE	RESPONSIBILITIES
Jennifer Talbot	District Treasurer	General ledger, check signer, electronic transfers, journal entries, health plans
Julia Van Skiver	Human Resources Clerk	Health, dental, and medical benefits; time and attendance sheet entry
Wendy Vergamini	Director of Procurement	Purchase order requisition approval, credit card, bidding, oversees capital assets
Laurie Zelter	Accounts Payable Specialist	Accounts payable
Lisa Zobel	Cash Clerk/Accounts Payable Specialist	Enters cash receipts, prepares deposits; accounts payable

We have completed procedural narratives of the following transaction systems or processes. The key highlights for each area are as follows:

PURCHASING

- Purchase order requisitions (POs) are pre-numbered electronically within WinCap
- POs must be approved by a department head or supervisor prior to final approval by the Director of Procurement, Purchasing Specialist, or Assistant Purchasing Agent
- Open PO list is sent to departments by Assistant Superintendent for Finance and Operations prior to year end to determine which POs are still outstanding
- Only purchasing department employees can input new vendors
- Director of Procurement reviews vendor history for bid possibilities and requires quotes for all purchases between \$2,500 and \$20,000
- The purchasing policy requires bidding for purchases of \$20,000 and \$35,000 for public works in accordance with General Municipal Law §103
- Credit cards
 - Management maintains a list of cards which includes the person to whom each card is assigned and the credit limit, if applicable
 - Chase purchasing cards are assigned to and kept by specific individuals
 - Total credit available on Chase purchasing cards is \$128,500 with no cash advance option
 - Individual credit limits for Chase purchasing cards range from \$1,500 to \$20,000 and are set for each employee with a purchasing card; only the Director of Procurement and the District Superintendent have credit limits of \$20,000
 - Gas cards are assigned to specific vehicles with each employee having a unique PIN for the card
 - All other cards are locked in the purchasing department
 - Credit cards must be signed out prior to use
 - Requisition must be submitted to the Director of Procurement prior to purchase
 - The number of times credit cards are signed out is periodically reviewed to assist management in determining whether the number of available cards is appropriate based on the frequency of use
 - For store credit accounts (four), blanket purchase orders are prepared
 - The District Treasurer and Director of Procurement review credit card statements and the Director of Procurement ensures purchases do not circumvent the bidding process
 - Purchasing manual outlines procedures for credit card use

ACCOUNTS PAYABLE

- Segregated from purchasing (separate departments)
- One accounts payable clerk also has cash receipts responsibilities
- Blank check stock is stored in a cabinet with access restricted to accounts payable and payroll departments
- The password to print checks is controlled and a check log is maintained by the District Treasurer
- Invoices are compared to purchase orders and receiving reports by accounts payable clerks; voucher packages are forwarded to the claims auditor for review and approval

- Checks are mailed by the claims auditor
- The District Treasurer and Assistant Superintendent for Finance and Operations are authorized check signers
- Manual checks are no longer issued by BOCES
- Workers' compensation fund claimant checks are printed through the claims administration software with the District Treasurer's signature printed on the checks

CLAIMS AUDITOR

- **Rehired by BOCES in August 2024 with ten years of experience as a claims auditor**
- Reviews purchase orders, invoices, and checks prior to mailing; initials the copy of the check and invoice noting review
- Looks for sales tax paid and reasonableness of purchases; spot checks invoices for mathematical accuracy and proper budget coding
- Reviews all payment requests before the checks are printed to minimize the number of checks that might have to be voided due to errors; later reviews the printed checks to the requests
- **Reviews benefit deduction adjustments provided by the Human Resources department**
- Mileage reimbursements are entered into a software program; entries are reviewed and approved by department heads and the claims auditor
- Maintains an exception log noting questioned items and resolution; the report is given to the Board each month
- **Reviews cell phone bills each month**
- Mails checks directly
- Claims auditor does not review for bidding possibilities
- Meets with the Board annually

PAYROLL AND BENEFITS

- Input of new employees, benefits, pay rates, and timesheets are segregated amongst different employees although not segregated between human resources and payroll departments; access to enter or change information is restricted to employees in human resources and payroll departments
- Payroll responsibilities are distinct and separate from general ledger and banking responsibilities
- Employment Recommendation Forms are completed and approved by departments, approved by the Assistant Superintendent for Human Resources and the Board, and forwarded to payroll and human resources for any pay rate or personnel changes
- The personnel analyst and HR assistant can add new employees and make changes to existing employee information in WinCap
- The payroll supervisor and HR clerk can make changes to employee information and also process payroll
- The Assistant Superintendent for Human Resources reviews and approves a salary change report each pay period
- Timesheets for hourly employees are approved by department heads and reviewed by the payroll clerk and payroll supervisor; HR clerk enters supplemental pay items into WinCap; input is reviewed by another HR clerk
- BOCES uses WinCap Web, which allows employees to submit their time directly into WinCap for payroll processing; 30-50 timesheets are received during a typical payroll period and significantly more during the summer months
- The payroll clerk prints checks; the District Treasurer enters the password for her signature; checks are mailed by one of the HR clerks
- Any changes to a paycheck are made in the next pay or the paycheck is voided and a new check is issued through WinCap
- The accounts payable clerk prints checks for employee deductions

- Paychecks are reconciled to the payroll register
- The District Superintendent reviews and certifies payroll
- The payroll department's records of time taken/remaining days off is reconciled with department records at year end
- Annual salary authorizations are available on WinCap Web for annual employees to certify online; authorizations are mailed directly to summer school employees to sign and return
- Proper cross-training of payroll employees occurs
- Most recent payroll payoff was conducted in Spring 2016 as part of the internal audit
- The HR clerk reconciles the health insurance invoices to ensure only eligible individuals are included
- Amounts owed for health insurance premiums are required to be paid by the 15th of the month of coverage and bills sent to retirees include due dates
- BOCES has assigned cell phones to employees/departments; employees reimburse BOCES for personal use with a \$12 per month deduction from payroll or employees sign a form stating they will not use the cell phone for personal calls

CASH RECEIPTS

- Cash, checks, and credit card payments are received for services provided such as cosmetology and car repairs as well as adult education classes, food service sales, retiree health insurance payments, payments from component districts, and miscellaneous receipts
- Retiree health insurance payments are received by the cash clerk to record in WinCap; payments can also be made via direct debit and credit card
- The cash clerk enters the receipts into WinCap and restrictively endorses all checks "for deposit only"
- All cash receipts are processed through the cash receipts module in WinCap
- The cash clerk or District Treasurer uses a remote electronic scanner to deposit checks into the M&T Bank and JP Morgan Chase accounts; after thirty days the checks are shredded
- Cash deposits to banks are usually made daily by the account specialist after information is updated in WinCap by the cash clerk
- The account specialist is responsible for billing of BOCES services to component districts
- Center for Workforce Development (Adult Education)
 - Payments are received directly at WE-MO-CO; payments can be made with cash, checks, and credit cards
 - Deposits are forwarded to the cash clerk in a locked bank bag; cash is kept in a locked combination safe which can be accessed by an administrative assistant, the program director, and the assistant director
 - Cash receipts information is forwarded to the District Treasurer to record in WinCap
 - Payments received are reconciled to the cash receipts software program
- WE-MO-CO (Career & Technical Education)
 - Cash is received at location for services provided
 - No cash is collected by instructors
 - Account clerk receives all payments; cash, checks, and credit cards are accepted
 - Payment must be made at time of service; no one is billed for services
 - Pre-printed service slips are used so students can date and indicate the service performed to better reconcile deposits to cash receipts; cosmetology program receipts are pre-numbered
 - The account clerk matches payments to work orders/service slips; work orders are date stamped when paid
 - Cash is locked in a safe in the main office until it is forwarded in a locked bank bag to the business office where it is recounted by another account clerk and entered into WinCap
- Food sales receipts – WE-MO-CO
 - Cash registers use a point-of-sale program
 - Students run the cash registers under supervision of teachers
 - Teachers close out and reconcile cash drawers to register reports; cash reconciliation forms are signed by the students and teachers

- The deposit is forwarded to the business office where it is recounted by an account clerk
- District Treasurer reconciles the cash collected to the register reports on a monthly basis
- Sale of goods is sporadic therefore cash registers are not used on a daily basis
- Food sales receipts – Westview Exceptional Children & Westside Academy and Ridgecrest Academy
 - Food sales provided by Gates Chili Central School District with no involvement by BOCES
- Vending machine in administrative offices
 - Run by Sunshine Fund, which is an organization independent of BOCES
 - Money from vending machine is not included on BOCES' books
 - Sunshine Fund has its own checking account which is not under BOCES' Federal Tax ID number
- Vending machines at Westside Academy and Ridgecrest Academy are maintained by an outside company
- Vending machines at WE-MO-CO are run by the Skills USA Club; cash is collected and a deposit is prepared by the account clerk who also takes the deposit to the bank
- BOCES runs a print shop which provides services to the departments and school districts; departments are billed, with payments made through transfers; the cost of services is added to the school districts' contracts

TREASURY

- **Bank statements available online are downloaded by the District Treasurer, who also opens the bank statements received in the mail, enters any remaining cash receipts such as interest, and begins the reconciliation process**
- **Claims auditor prepares the bank reconciliations for the two workers' compensation bank accounts**
- The Secretary to the Assistant Superintendent for Finance and Operations verifies all bank reconciliations
- The Assistant Superintendent for Finance and Operations reviews and approves all bank reconciliations
- Old outstanding checks are reviewed and letters sent at least twice a year
- Transfers of funds include payroll transactions and transfers between BOCES' bank accounts
- Transfers between different banks are initiated by the District Treasurer with a second release required by the Assistant Superintendent for Finance and Operations or Assistant Business Official
- Transfers between BOCES' accounts within the same bank and electronic payments to vendors are made online by either the District Treasurer, Assistant Business Official, or Assistant Superintendent for Finance and Operations
- Most journal entries are made by the District Treasurer; the account specialist and cash clerk can also make entries
- All journal entries are reviewed and approved by the Assistant Superintendent for Finance and Operations
- Budget transfers
 - Budget transfer policy authorizes the District Superintendent or designee to approve transfers and the Assistant Superintendent for Finance and Operations reports any transfers over \$100,000 to the Board monthly
 - Monthly, a budget adjustment report from WinCap is reviewed and approved by the Assistant Superintendent for Finance and Operations
 - The Assistant Superintendent for Finance and Operations, two Assistant Business Officials, and the account specialist monitor budget lines to prevent over-expenditure
 - Department Supervisors sign the Budget Transfer and Appropriation form or submit requests into WinCap, which are processed by the account specialist

CAPITAL ASSETS

- Maintained using Real Asset Management
- General asset capitalization policy of \$5,000; technology department capitalization policy of \$1,500; items over \$500 (\$100 threshold for recording technology) are added to the capital asset records for insurance purposes
- The Director of Procurement and senior purchasing specialist can add or remove assets from the capital asset listing
- Identification tags are affixed to all assets over the tracking threshold
- Auctions are held to dispose of items and requests are sent to the purchasing department

- Employees complete a form to request removal of any obsolete items
- Disposals are approved by the Assistant Superintendent for Finance and Operations and the Director of Procurement
- Inventory of items at BOCES locations is performed every five years by CBIZ; inventory of items at component districts is conducted on a rotating basis by CBIZ
- Reports are reviewed by the Assistant Superintendent for Finance and Operations and the Director of Procurement

EXTRACLASROOM (STUDENT CLUBS)

- Student Leadership/Skills USA Club
 - A central treasurer is in place
 - Students make all decisions on purchasing, fundraising
 - **The Central Treasurer maintains a set of records and the co-faculty advisor of the club maintains a second set of records in conjunction with the students**
 - Students sign off on payment orders
 - **The Central Treasurer prepares and signs the checks; only one signature is required**
 - Bank statements are received by the District Treasurer and forwarded to the Central Treasurer who prepares the bank reconciliations
 - Items purchased for fundraising are reconciled to money received
 - Cash received is given to the Central Treasurer to deposit
 - A quarterly report is prepared by the District Treasurer and reviewed by the Board

INFORMATION SYSTEMS

- BOCES uses WinCap accounting software
- Full back up of server is performed weekly with incremental daily backups; backups are kept offsite
- BOCES has contracted with Monroe #1 BOCES to maintain a daily back up of WinCap
- BOCES issues laptops, iPhones, and iPads
- On a rotating basis, a physical count of certain technology equipment is performed annually
- The administrative network does allow for limited downloads while the educational network does not
- Employees are given program access based on supervisor/department head approval; access to WinCap must be approved by the Assistant Superintendent for Finance and Operations
- The technology manager regularly reviews a report from WinCap that identifies access changes made and matches them to written requests that were approved and submitted
- IT scans computers quarterly to ensure that downloaded items are consistent with BOCES policy; any inconsistencies are reported to the Supervising Manager
- Multi-factor authentication (MFA) is required when remotely accessing organizational email and Office 365 resources
- Any remote access to WinCap is limited and is approved by the Assistant Superintendent for Finance and Operations

GRANT COMPLIANCE

- BOCES receives federal and state grants each year through the U.S. Department of Education, the NYS Education Department, and Rochester Works, which provides a grant to BOCES as a subrecipient for the adult education program
- Grants are reviewed periodically by the account specialist for cash flow; various grants are monitored and reconciled by the department that receives the funding

PRE-SCHOOL PROGRAM

- Services include morning and afternoon pre-school sessions, clinic services, and programs for children with autism or other special needs
- Teachers log students' names, services, and hours provided into McGuinness Information Management System (McGuinness), a software system mandated by Monroe County (the County) for billing purposes
- A limited review of hours entered by teachers is performed; employees are salaried so services and hours provided in this software do not affect compensation
- Teachers' hours and services provided are recorded in Excel by the special education department
- Student information is recorded in Excel and in McGuinness by the special education department
- Bills are generated by the special education department and submitted to the County
- Amounts billed are provided to the business office and recorded in total in WinCap
- The business office receives payments and records receipts in WinCap
- The District Treasurer and special education department records liaison reconcile amount billed to amount received to create an aging of amounts due from the County
- Adjustments made by the County are reconciled with the program information maintained by the special education department
- The Assistant Business Official reviews total billing each month as part of budget to actual analysis

INSURANCE

- Insurance company reviews policy and meets with administration annually to ensure that coverage is adequate
- Employees handling cash are bonded

Attached is an assessment of the control areas and their perceived risks based on the procedural narratives we conducted. After review and agreement by the Audit Committee, we will schedule our testing of the processes within the selected areas. At the conclusion of our testing, we will schedule a meeting with the Audit Committee to discuss our findings and ways to enhance internal controls. In addition, any areas in which the Board or Audit Committee believes we should perform additional procedures can be communicated to us at any time.

This report is intended solely for the information and use of the Audit Committee, Board, and management. It is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

LUMSDEN & McCORMICK, LLP



Sara M. Dayton, CPA
Partner

Monroe 2 - Orleans BOCES **Risk Matrix** **For the year ending June 30, 2025**

The following recommendations are rated as 1, 2, or 3 depending on the magnitude of the deficiency, potential effect on BOCES if not corrected, cost/benefit analysis, and mitigating control. Levels 1, 2, and 3 are defined below:

- **1 - recommendations that BOCES has the ability to change and would likely provide a greater benefit to BOCES than the cost of implementation**
- **2 - recommendations that BOCES should investigate, however, the cost of implementation may be greater than BOCES' benefit and the level of risk may not be great enough to warrant significant changes to the structure of BOCES**
- **3 - recommendations that are considered to be best practices and reminders to BOCES to continue with certain procedures**

TRANSACTION CYCLE	RISK ASSESSMENT		TESTING PERFORMED	OBSERVATIONS/ REASON FOR IMPROVEMENT	RECOMMENDATIONS	
	2024	2025				
BOARD POLICY REVIEW						
Reorganization meeting	Low	Low	Annually in conjunction with testing performed			
Code of ethics/conflict of interest	Low	Low				
Computer usage	Low	Low				
Purchasing	Low	Low				
Petty cash	Low	Low				
Cell phones	Low	Low				
Travel and conferences	Low	Low				
Fraud policy/ whistleblower policy	Low	Low				
INSURANCE						
Proper coverage in place	Low	Low				
BUDGET MONITORING/TRANSFERS						
Proper approval of budget transfers	Low	Low				

TRANSACTION CYCLE	RISK ASSESSMENT		TESTING PERFORMED	OBSERVATIONS/ REASON FOR IMPROVEMENT	RECOMMENDATIONS	
	2024	2025				
ACCOUNTS PAYABLE/PURCHASING						
Segregation of duties	Low	Low				
Bidding when aggregate purchases exceed \$20,000	Low	Low				
Credit card/store credit usage	High	High		Existence of credit cards and store credit is inherently a risk		
WE-MO-CO	Low	Low				
CLAIMS AUDITOR						
Compliance with Laws of 2005	Low	Low		Claims auditor meets with the Board annually		
Claims auditor transaction log	Low	Low		Breaks in check sequence are investigated and documented		
Understanding of bidding rules, proper account coding, available budget space	Low	Low		Claims auditor does not review for proper bidding	Claims auditor should review transactions for bidding possibilities	1
PAYROLL						
Segregation of duties	Low	Low		Verification that the information has been input correctly would mitigate the possibility of errors or fraud	A second employee, such as the payroll specialist, should verify the information input from the Employee Recommendation Forms into WinCap	3
Payment of accumulated sick/vacation days	Low	Low		Risk that the value of unused vacation and sick time could be incorrectly calculated		
Employee access to payroll system	Low	Low	2023	Access to payroll and HR modules is based on job duties	Continue to review access controls periodically for changes	3

TRANSACTION CYCLE	RISK ASSESSMENT		TESTING PERFORMED	OBSERVATIONS/ REASON FOR IMPROVEMENT	RECOMMENDATIONS	
	2024	2025				
PAYROLL (con't)						
Health insurance	High	High	2024	Employees could be charged an incorrect amount for health insurance	Changes in health insurance calculations should be reviewed by someone not already involved in calculating the employees' portion of the premiums	1
Salary notifications	Low	Low		Employees can access salary notifications online		
CASH RECEIPTS						
Timeliness of deposits/cash received at remote locations	High	High	Suggested for 2025	Delays in depositing cash receipts increase the possibility of theft		
WE-MO-CO services	Low	Low		Thorough completion of work orders and standard pricing ensures the proper calculation of costs of services		
				Correct calculation of service charges ensures proper billing for work performed		
				Pre-numbered receipts reduce risk of misappropriation		
Food sales receipts (WE-MO-CO)	Low	Low				
Print shop billing	Low	Low		Possibility that bills are not prepared timely		
TREASURY						
Bank reconciliations	Low	Low		Timely preparation and review of bank reconciliations ensures proper recording and reduces risk of theft		
Electronic transfers/internet banking	Low	Low		Wire transfers between accounts at different banks require one person to initiate the transaction and one to approve		
Proper approval of budget transfers	Low	Low		Review of budget transfers helps ensure accurate financial reporting		

TRANSACTION CYCLE	RISK ASSESSMENT		TESTING PERFORMED	OBSERVATIONS/ REASON FOR IMPROVEMENT	RECOMMENDATIONS	
	2024	2025				
CAPITAL ASSETS						
Maintenance of comprehensive records	Low	Low				
Proper communication of annual additions and disposals	Low	Low				
Calculation of depreciation	Low	Low				
EXTRACLASSROOM (STUDENT CLUBS)						
Procedures performed in accordance with Finance Pamphlet	Low	Low		Required by New York State Education Department		
Controls over cash receipts and disbursements	High	High		Financial statement opinion qualified for cash receipts	Checks should be signed by someone other than the employee who writes the checks	1
INFORMATION SYSTEMS						
Controls over security and access	Low	Low	2023	Access to payroll and HR modules is based on job duties		
Backup of data	Low	Low				
Use of laptops/iPads	Low	Low		IT scans computers quarterly and if unauthorized software is identified, the staff will notify the Supervising Manager		
GRANT COMPLIANCE						
Proper recording of information for reimbursement	Low	Low				
PRE-SCHOOL PROGRAM						
Review of services, hours provided	Low	Low				
Duplication of data entry	Low	Low				
Proper billing for services	Low	Low				

8. Old Business

9. New Business

1. Resolution to Approve Monroe 2-Orleans BOCES Classified Staff and Teacher Calendars for 2025-26

Monroe 2-Orleans BOCES 2025-26 School Calendar

Classified Staff

JULY 2025

Friday	July 4	Fourth of July (BOCES 2 Closed)
--------	--------	---------------------------------

AUGUST

SEPTEMBER

Monday	September 1	Labor Day (BOCES 2 Closed)
Tuesday	September 2	Opening Day Ceremony
Wednesday	September 3	School Opens: full day session

OCTOBER

Friday	October 10	Superintendent's Conference Day
Monday	October 13	Columbus Day/Indigenous Peoples' Day (BOCES 2 Closed)

NOVEMBER

Tuesday	November 11	Veterans Day (BOCES 2 Closed)
Wednesday-Friday	November 26-28	Thanksgiving Recess (BOCES 2 Closed)

DECEMBER

Thursday	December 25	Holiday (BOCES 2 Closed)
----------	-------------	--------------------------

JANUARY 2026

Thursday	January 1	New Year's Day (BOCES 2 Closed)
Monday	January 19	Martin Luther King, Jr. Day (BOCES 2 Closed)

FEBRUARY

Monday	February 16	Presidents' Day (BOCES 2 Closed)
--------	-------------	----------------------------------

MARCH

Friday	March 27	Superintendent's Conference Day
--------	----------	---------------------------------

APRIL

Friday	April 3	Good Friday (BOCES 2 Closed)
--------	---------	------------------------------

MAY

Monday	May 25	Memorial Day (BOCES 2 Closed)
--------	--------	-------------------------------

JUNE

Friday	June 19	Juneteenth (BOCES 2 Closed)
Wednesday	June 24	Last day for students
Thursday	June 25	Last day for Paraprofessionals
Friday	June 26	Last day for Teachers

Note: There is also one floating holiday for 12-month classified staff to use at their discretion.

Monroe 2-Orleans BOCES 2025-2026 SCHOOL CALENDAR

Faculty/Students			Number of School Days in Attendance		
			Faculty	Paras	Students
AUGUST					
Wednesday-Monday	August 20, 21 ,22, 25	New Staff Orientation	(4)		
Tuesday-Thursday	August 26-28	*CTE Teachers Work			
SEPTEMBER			21	21	20
Monday	September 1	Labor Day (No School)			
Tuesday	September 2	Opening Day			
Wednesday	September 3	School Opens: full day session			
OCTOBER			22	22	21
Friday	October 10	Superintendent's Conference Day			
Monday	October 13	Columbus Day/Indigenous Peoples' Day (No school)			
NOVEMBER			16	16	16
Tuesday	November 11	Veterans Day (No school)			
Wednesday-Friday	November 26-28	Thanksgiving Recess (No school)			
DECEMBER			15	15	15
Monday-Wednesday	December 22-31	Holiday Recess (No school)			
JANUARY 2026			19	19	19
Thursday	January 1	New Year's Day (No school)			
Friday	January 2	Holiday Recess Continued (No school)			
Monday	January 19	Martin Luther King, Jr. Day (No school)			
FEBRUARY			15	15	15
Monday	February 16	Lunar New Year/Presidents Day			
Tuesday-Friday	February 17-20	Mid-Winter Recess (No School)			
MARCH			20	20	19
Friday	March 27	Superintendent's Conference Day			
Monday-Tuesday	March 30-31	Spring Recess (No School)			
APRIL			19	19	19
Wednesday-Friday	April 1-3	Spring Recess continued (No school)			
MAY			20	20	20
Monday	May 25	Memorial Day Recess (No school)			
JUNE			19	18	17
Tuesday and Wednesday June 9 & 10		Regents Exams (School in session)			
Wednesday-Thursday	June 17-25	Regents Exams (School in session)			
Friday	June 19	Juneteenth (No school)			
Tuesday	June 23	*CTE Teachers' last day			
Wednesday	June 24	Last day for Students			
Thursday	June 25	Last day for Paraprofessionals			
Friday	June 26	Regents Exam Rating Days			
Friday	June 26	Last day for Teachers			
Total			186 (190)	185	181

*CTE Teacher info does not affect Faculty total days

Board Approved: 03/19/2025

9. New Business

Review of and Resolution to Approve 2025-26 Board Meeting Dates

MONROE 2-ORLEANS BOCES 2025-26 BOARD MEETING DATES

The Monroe 2-Orleans Board of Cooperative Educational Services typically holds its regular meetings August through June on the third Wednesday of the month at 6:00 p.m.* at the Richard E. Ten Haken Educational Services Center, 3599 Big Ridge Road, Spencerport, New York 14559.

***Please note:** The July, February, April and May 2025 meetings will **not** fall on the third Wednesday.

Wednesday, July 9, 2025

Reorganizational-Regular Board Meeting and
District Wide S.A.V.E. Plan Public Hearing followed by
Audit Committee Meeting

Wednesday, August 20, 2025

Wednesday, September 17, 2025

Wednesday, October 15, 2025

Audit Committee Meeting at 5:00 pm followed by
board meeting at 6:00 pm. Audit information will be
shared at this meeting

Wednesday, November 19, 2025

Wednesday, December 17, 2025

Wednesday, January 21, 2026

Wednesday, February 11 (or 25), 2025

3rd Wednesday falls during break week

Wednesday, March 18, 2026

Audit Committee Meeting at 5:00 pm followed by
board meeting at 6:00 pm

Wednesday, April 8 (or 15), 2026

BOCES 2 Annual Meeting

Wednesday, April 15 (or 22), 2026

Regular Board Meeting and Code of Conduct Public
Hearing

Tuesday, April 28, 2026

**No meeting – noted as deadline for Component
Districts Annual Voting on BOCES 2 Administrative
Budget and Board Member Elections**

Wednesday, May 13, 2026

Wednesday, June 17, 2026

Board Approved:
Added to calendars:

9. New Business

3. Resolution to Accept Donation of a Vehicle Alignment Machine from Camelot Automobile Services, Inc.

GIFTS AND DONATIONS

Donor Information:

Company or Individual Name: CAMELOT AUTOMOBILE SERVICES INC If Company, Contact Person: DOUG MCARDY

Address: 100 LINCOLN PKWY E. ROCHESTER, NY. 14445

Phone Number: (585) 704-1035 E-Mail: DOUGM@CAMELOTREASING.COM

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

Vehicle ALIGNMENT machine

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

When can BOCES 2 Staff view the item: 3/5/2025

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: _____

Date: 3/5/2025

To Be Completed By BOCES 2 Staff:

Staff Member Name: Greg Brown Dept: ITT Phone Ext: 2479

Name of staff member to be notified upon Board approval: Dave Thering

Supervisor name and review: Dave Thering

Proposed use of donated item: used in the Intro Transportation Program

How will the item reduce costs or benefit the program: _____

Board Date: 3/19/25

Cabinet Administrator Signature _____

3/10/25
Date

District Superintendent _____

3/10/25
Date

Board Action: Accept ☐

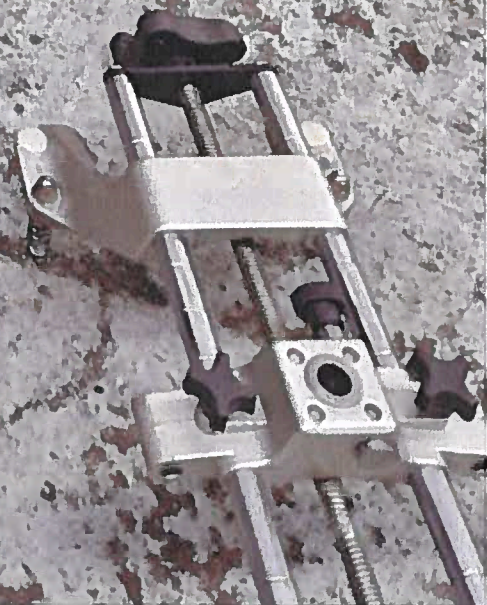
Board Action: Reject ☐

Reviewed: 5/15/2024



EAGLE[®]
EQUIPMENT
Since 1954

WWW.EAGLEEQUIP.COM






EAGLE.
EQUIPMENT
Since 1984
WWW.EAGLEEQUIP.COM







10. Personnel and Staffing

1. Resolution to Approve Personnel and Staffing Agenda

Monroe 2-Orleans BOCES
3599 BIG RIDGE ROAD

RECOMMENDATION FOR TENURE APPOINTMENT

- I. **Identifying Information:** Name: Thomas J. Schulte
Eligible for Tenure: 01/31/2025
Notify Board: 03/19/2025
Board Action: 03/19/2025
Tenure Area: Asst. Superintendent/Instructional Programs
- II. **Education Training:** BA – Rochester Institute of Technology, 8/99
MS – Roberts Wesleyan College, 12/07
CAS – University of Rochester, 12/15
- III. **Certification:** Permanent – Physics 7-12, 9/1/08
Permanent – General Science 7-12 Ext., 9/1/08
Professional – School District Leader, 12/24/15
- IV. **Previous Experience:** Teaching - West Irondequoit CSD, 9/03-6/08
Teaching - Honeoye CSD, 9/10-6/12
Teaching - Williamson CSD, 8/12-4/13
Admin. - Williamson CSD, 7/13-2/14
Admin. - Byron-Bergen CSD, 2/14-10/19
- V. **Experience with BOCES:** Thomas J. Schulte has been employed by Monroe 2-Orleans BOCES as a(n) Asst. Superintendent/Instructional Programs Administrator since 02/01/2022.
- VI. **Comments to be given on one of the following attachments located under H.R. Managerial forms.**
Attachment A – Teacher
Attachment B - Administrator

Date

Director

Date

Assistant Superintendent

3/5/2025

Date

Assistant Superintendent for Human Resources

3/5/25

Date

District Superintendent

Program and Service Responsibility:

Mr. Schulte has been a champion of the BOCES 2 programs and services he oversees within our organization. He is well-versed in the individual programs and meets regularly with the leaders, teachers, and staff. Mr. Schulte takes his responsibilities to BOCES 2 seriously. He is always willing to assist with programs and services as needed. His dedication to BOCES 2 is simply incredible.

People and Systems:

Mr. Schulte is a people-first leader who strongly advocates for all students. He is empathetic and knowledgeable about the diverse students that BOCES 2 serves. He is always willing to listen, learn, and make data-based decisions that prioritize students. Mr. Schulte values the voices of all staff and never backs away from difficult conversations. He believes in BOCES 2 and focuses on building strong relationships across the organization.

Strategic Leadership:

Mr. Schulte is a thoughtful, data-driven leader who uses his strong critical thinking skills to identify areas in need of growth and provides support along the way. He is a leader who routinely addresses issues proactively rather than waiting for them to surface. He regularly visits all programs both formally and informally.

Modeling Organizational Values:

Mr. Schulte truly embodies the seven core values of BOCES 2. He collaborates with his leadership team, the collective bargaining units, and all aspects of BOCES 2. He is extremely respectful and responsive, always seeking innovative solutions to issues before they even arise. I am very impressed with Mr. Schulte's knowledge and passion for BOCES 2.

Teamwork:

Mr. Schulte is a true team player. He is a facilitator, member, and participant in numerous committees across BOCES 2. He is always in information seeking mode and looking to support programs and individuals. When there is an issue in a building or program, Mr. Schulte moves mountains to be on the scene to support staff and students. He works to create positive culture across the BOCES 2 organization and provides encouragement for staff to strive towards greatness. BOCES 2 is very fortunate to have a leader like Mr. Schulte on the team.

Professional Growth:

True leaders never stop learning and growing, and Mr. Schulte is a true leader. He attends internal professional development to support BOCES 2 staff and has attended State conferences and conventions to stay up to date with regulatory changes and innovative ways to help BOCES 2 grow stronger. Mr. Schulte is a model leader when it comes to continual professional growth and development.

11. Bids/Lease Purchases

1. Resolution to Accept Gates Chili CSD lease purchase of Toshiba equipment
2. Resolution to Accept Wheatland-Chili CSD lease purchase of Toshiba equipment
3. Resolution to Accept Monroe 2-Orleans BOCES participation in Eastern Suffolk BOCES Joint Municipal Cooperative Bidding Program

February 24, 2025

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 Gates Chili Central School District. The total installment purchase cost will be \$36,797.40 with sixty monthly payments. The Gates Chili Central School District Board approved the purchase at a meeting held on February 11, 2025. The details of the proposed purchase have been provided with this letter.

Thank you.

SCHEDULE B

GATES CHILI CENTRAL SCHOOL DISTRICT

BOARD RESOLUTION

Date: February 11, 2025

WHEREAS, the Gates Chili Central School District (the "District") desires to secure for its use the equipment listed below (the "Equipment") through a Monroe 2-Orleans BOCES (the "BOCES 2" cooperative service; and

WHEREAS, BOCES 2 is willing to arrange for the installment purchase of the Equipment and to provide the Equipment to the District as part of a BOCES 2 cooperative service.

NOW, THEREFORE, be it resolved as follows:

1. The District is authorized to enter into an agreement with BOCES 2 (the "Installment Purchase Agreement") under the terms of which: BOCES 2 will purchase the Equipment; the District will be entitled to use the Equipment; and the District will be obligated to pay BOCES 2 for the use of the Equipment.

2. The District's superintendent is hereby authorized to approve the final form and terms of the Installment Purchase Agreement and to execute and deliver to BOCES 2, on behalf of the District, the Installment Purchase Agreement and such other agreements, documents, certificates and instruments as the superintendent determines are necessary to secure the use of the Equipment, to fulfill the District's obligations under the terms of the Installment Purchase Agreement, and to address the terms and intent of this resolution.

3. This resolution shall take effect when adopted.

Description of Equipment to be purchased:

Toshiba Model	Building	Location
e-Studio 7527ACT	Gates Chili HS	District Office
e-Studio 7527ACT	Gates Chili MS	District Office
e-Studio 7527ACT	Gates Chili HS	District Office

CERTIFICATION OF DISTRICT CLERK

I, Condessa Brown, District Clerk of the aforementioned School District, hereby certify that the above resolution was adopted by the required majority vote of the Board of Education at its meeting held on February 11, 2025, and have attached a copy of such resolution.

Condessa Brown
District Clerk

February 12, 2025
Date

SCHEDULE D
AUTHORIZING RESOLUTION
Equipment Lease-Purchase
For the benefit of Gates-Chili CSD 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 Gates-Chili 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 19th day of March 2025.

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

Signature: _____ Date: _____
District Clerk

DESCRIPTION AND LOCATION OF EQUIPMENT:

Toshiba Model	Building	Location
e-Studio 7527ACT	Gates Chili HS	District Office
e-Studio 7527ACT	Gates Chili MS	District Office
e-Studio 7527ACT	Gates Chili HS	District Office

Price and Payment Terms

Cost of the Equipment:	\$ 36,797.40
Finance Cost:	\$.00
Annual Cost	\$ 7,359.48

Estimated Payment Schedule*

<u>Payment</u>	<u>Amount</u>
FY 24/25	\$ 1,839.87 (billed annually) (Pro-rated)
FY 25/26	\$ 7,359.48 (billed annually)
FY 26/27	\$ 7,359.48 (billed annually)
FY 27/28	\$ 7,359.48 (billed annually)
FY 28/29	\$ 7,359.48 (billed annually)
FY 29/30	\$ 5,519.61 (billed annually) (Pro-rated)

February 24, 2025

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 Wheatland-Chili Central School District. The total installment purchase cost will be \$47,543.52 with forty-eight monthly payments. The Wheatland-Chili CSD Board approved the purchase at a meeting held on February 10, 2025. The details of the proposed purchase have been provided with this letter.

Thank you.

SCHEDULE B

WHEATLAND-CHILI CENTRAL SCHOOL DISTRICT BOARD RESOLUTION

Date: 2/10/2025

WHEREAS, the Wheatland-Chili Central School District (the "District") desires to secure for its use the equipment listed below (the "Equipment") through a Monroe 2-Orleans BOCES (the "BOCES 2" cooperative service; and

WHEREAS, BOCES 2 is willing to arrange for the installment purchase of the Equipment and to provide the Equipment to the District as part of a BOCES 2 cooperative service.

NOW, THEREFORE, be it resolved as follows:

1. The District is authorized to enter into an agreement with BOCES 2 (the "Installment Purchase Agreement") under the terms of which: BOCES 2 will purchase the Equipment; the District will be entitled to use the Equipment; and the District will be obligated to pay BOCES 2 for the use of the Equipment.

2. The District's superintendent is hereby authorized to approve the final form and terms of the Installment Purchase Agreement and to execute and deliver to BOCES 2, on behalf of the District, the Installment Purchase Agreement and such other agreements, documents, certificates and instruments as the superintendent determines are necessary to secure the use of the Equipment, to fulfill the District's obligations under the terms of the Installment Purchase Agreement, and to address the terms and intent of this resolution.

3. This resolution shall take effect when adopted.

Description of Equipment to be purchased:

<u>Model</u>	<u>Account Name</u>	<u>Area</u>
Toshiba e-Studio 6527ACT	Wheatland-Chili CSD	DO 3 rd Flr Rm 306
Toshiba e-Studio 6527ACT	Wheatland-Chili CSD	HS Main Office Rm 200
Toshiba e-Studio 6527ACT	Wheatland-Chili CSD	ES Main Office Rm 104
Toshiba e-Studio 3525AC	Wheatland-Chili CSD	HS Library Rm 302
Toshiba e-Studio 3525AC	Wheatland-Chili CSD	HS PPS Office Rm 202

CERTIFICATION OF DISTRICT CLERK

I, Diane Stocking, District Clerk of the aforementioned School District, hereby certify that the above resolution was adopted by the required majority vote of the Board of Education at its meeting held on February 10, 2025, and have attached a copy of such resolution.

Diane Stocking
District Clerk

2/11/2025 Date

Certification of District Clerk

I, Diane Stocking, District Clerk of the Wheatland-Chili Central School District, hereby certify that the resolution below was adopted by a majority vote of the Board of Education at its meeting held on February 10, 2025.

Diane Stocking
District Clerk

2/11/2025
Date

WHEATLAND-CHILI CENTRAL SCHOOL DISTRICT
February 10, 2025
BOARD OF EDUCATION – REORGANIZATION MEETING

H. Approval of BOCES Installment Purchase Agreement

Trustee C. Panek moved, seconded by Trustee S. Fraser, to approve the following:

Resolved that, the Board of Education of the Wheatland-Chili Central School District, upon recommendation of the Superintendent of Schools hereby approves the following:

Whereas, the Wheatland-Chili Central School District (the “District”) desires to secure for its use the equipment listed below (the “Equipment”) through a Monroe 2-Orleans BOCES (the “BOCES 2” cooperative service; and

Whereas, BOCES 2 is willing to arrange for the installment purchase of the Equipment and to provide the Equipment to the District as part of a BOCES 2 cooperative service.

Now, therefore, be it resolved as follows:

1. The District is authorized to enter into an agreement with BOCES 2 (the “Installment Purchase Agreement”) under the terms of which: BOCES 2 will purchase the Equipment; the District will be entitled to use the Equipment; and the District will be obligated to pay BOCES 2 for the use of the Equipment.
2. The District’s superintendent is hereby authorized to approve the final form and terms of the Installment Purchase Agreement and to execute and deliver to BOCES 2, on behalf of the District, the Installment Purchase Agreement and such other agreements, documents, certificates and instruments as the superintendent determines are necessary to secure the use of the Equipment, to fulfill the District’s obligations under the terms of the Installment Purchase Agreement, and to address the terms and intent of this resolution.
3. This resolution shall take effect when adopted.

Description of Equipment to be purchased:

<u>Model</u>	<u>Account Name</u>	<u>Area</u>
Toshiba e-Studio 6527ACT	Wheatland-Chili CSD	DO 3rd Flr Rm 306
Toshiba e-Studio 6527ACT	Wheatland-Chili CSD	HS Main Office Rm 200
Toshiba e-Studio 6527ACT	Wheatland-Chili CSD	ES Main Office Rm 104
Toshiba e-Studio 3525AC	Wheatland-Chili CSD	HS Library Rm 302
Toshiba e-Studio 3525AC	Wheatland-Chili CSD	HS PPS Office Rm 202

Motion 7-0.

SCHEDULE D
AUTHORIZING RESOLUTION
Equipment Lease-Purchase
For the benefit of Wheatland-Chili CS 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 Wheatland-Chili 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 19th day of March, 2025.

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

Signature: _____ Date: _____
District Clerk

Description of Equipment to be purchased:

<u>Model</u>	<u>Account Name</u>	<u>Area</u>
Toshiba e-Studio 6527ACT	Wheatland-Chili CSD	DO 3 rd Flr Rm 306
Toshiba e-Studio 6527ACT	Wheatland-Chili CSD	HS Main Office Rm 200
Toshiba e-Studio 6527ACT	Wheatland-Chili CSD	ES Main Office Rm 104
Toshiba e-Studio 3525AC	Wheatland-Chili CSD	HS Library Rm 302
Toshiba e-Studio 3525AC	Wheatland-Chili CSD	HS PPS Office Rm 202

Price and Payment Terms

Cost of the Equipment:	\$ 47,543.52
Finance Cost:	\$ 0.00
Monthly Cost	\$ 990.49

Estimated Payment Schedule*

<u>Payment</u>	<u>Amount</u>	<u>Due Date</u>
FY 24/25	\$ 2,971.47 (billed annually) (Pro-rated)	
FY 25/26	\$ 11,885.88 (billed annually)	
FY 26/27	\$ 11,885.88 (billed annually)	
FY 27/28	\$ 11,885.88 (billed annually)	
FY 28/29	\$ 8,914.41 (billed annually) (Pro-rated)	

SCHOOL YEAR 2025-2026

RESOLUTION

JOINT MUNICIPAL COOPERATIVE BIDDING PROGRAM

WHEREAS, various educational and municipal corporations located within the State of New York desire to bid jointly for generally needed services and standardized supply and equipment items; and

WHEREAS, the Monroe 2 – Orleans BOCES, an educational/municipal corporation (hereinafter the “Participant”) is desirous of selectively participating with other educational and/or municipal corporations in the State of New York in joint bidding in the areas mentioned above pursuant to General Municipal Law § 119-o and Education Law Section 1950; and

WHEREAS, the Participant is a municipality within the meaning of General Municipal Law § 119-n and is eligible to participate in the Board of Cooperative Educational Services, First Supervisory District of Suffolk County (hereinafter Eastern Suffolk BOCES) Joint Municipal Cooperative Bidding Program (hereinafter the “Program”) in the areas mentioned above; and

WHEREAS, the Participant acknowledges receipt of the Program description inclusive of Eastern Suffolk BOCES’ standard bid packet and the general conditions relating to said Program; and

WHEREAS, with respect to all activities conducted by the Program, the Participant wishes to delegate to Eastern Suffolk BOCES the responsibility for drafting of bid specifications, advertising for bids, accepting and opening bids, evaluating bids, awarding via Eastern Suffolk BOCES Board approval, and reporting the results to the Participant.

WHEREAS, the Participant acknowledges that “additional insured” status shall be secured by signing a risk transfer/Indemnification Agreement when engaging services through the Cooperative Bidding Program with each awarded vendor when Services are requested. Said agreement must be signed by both parties and will remain in effect for the current term of the Bid. In the event the Bid is extended, and a Participant requires Service, a new risk transfer/Indemnification Agreement must be executed.

BE IT RESOLVED that the Participant hereby appoints Eastern Suffolk BOCES to represent it and to act as the lead agent in all matters related to the Program as described above; and

BE IT FURTHER RESOLVED that the Participant hereby authorizes Eastern Suffolk BOCES to place all legal advertisements for any required cooperative bidding in Newsday, which is designated as the official newspaper for the Program; and

BE IT FURTHER RESOLVED that a Participant Meeting shall be held annually consisting of a representative from each Program Participant. Notice of the meeting shall be given to each representative at least five (5) days prior to such meeting; and

BE IT FURTHER RESOLVED that an Advisory Committee will be formed consisting of five to ten representatives of Program Participants for a term of three (3) years as authorized by General Municipal Law §119-o.2.j.

BE IT FURTHER RESOLVED that this Agreement with the Participant shall be for a term of one (1) year as authorized by General Municipal Law §119-o.2.j.

BE IT FURTHER RESOLVED that the Participant agrees to pay Eastern Suffolk BOCES an annual fee as determined annually by Eastern Suffolk BOCES to act as the lead agent for the Program.

Dated Approved:

Monroe 2- Orleans BOCES

Signature of Official

Dr. Thomas Putnam
District Superintendent

Contact Person:

Wendy Vergamini
Director of Procurement
wvergami@monroe2boces.org

Created: June 15, 2004
Revised: October 9, 2024

12. Executive Officer's Reports

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

13. Committee Reports

1. District Operations Committee
2. Legislative Committee
3. Information Exchange

14. Upcoming Meetings/Calendar Events

Mar 17	1:00 pm	Tour of RTP	RTP, Bldg 9 Lobby
Mar 18	6:00 pm	Brockport BOE – DS attends	40 Allen St., Brockport
Mar 19	Noon	MCSBA District Operations	Strathallan
Mar 19	6:00 pm	Board Meeting	ESC, Board Room
Mar 21	8:30 am	Kendall BOE Tour of WEMOCO	
Mar 22	10:00 am	SkillsUSA Vendor and Craft Fair	WEMOCO
Mar 26	Noon	MCSBA Steering Committee	Strathallan
Mar 27	1:00 pm	Space Committee	ESC Conf Room 1
Mar 31	8:00 am	CTE Scholarship Interviews	CTE 104A
Apr 2	Noon	MCSBA Legislative Committee	Strathallan
Apr 4-6		NSBA Conference	Atlanta
Apr 9	Noon	MCSBA Information Exchange	Strathallan
	6:00 pm	Annual Meeting	PDC
Apr 10	Noon	Board Office Agenda Review	TBD
Apr 14-18	Spring Recess – No School		
Apr 18	BOCES Closed – Holiday		
Apr 23	6:00 pm	Board Meeting	ESC, Board Room

15. Other Items

16. Executive Session

17. Adjournment