



**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, January 15, 2025, at 6:00 pm at the Richard E. TenHaken 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. Approval of Minutes: December 18, 2024 Regular Meeting Minutes
5. Public Interaction
6. Financial Reports
 1. Resolution to Accept Treasurer's Report
 2. Resolution to Accept WinCap Reports
 3. Internal Claims Log
7. Board Presentation - Center for Workforce Development Program and Budget Update; CSD Director Shawna Gareau-Kurtz and Assistant Director Rebecca Horowitz
8. Old Business
9. New Business
 1. Resolution to Accept Extra Classroom Activity Funds Financial Report for Year Ended June 30, 2024
 2. Resolution to Accept Corrective Action Plan for the Year Ended June 30, 2024
 3. Resolution to Authorize the Assistant Superintendent for Accountability, Technology and Regional Services and/or the Data Protection Officer to Execute Data Privacy Agreements on Behalf of Monroe 2-Orleans BOCES
 4. Annual Meeting Preparation
 5. Legislative Breakfast Attendance

10. Personnel and Staffing
 1. Resolution to Approve Personnel and Staffing Agenda
11. Bids/Lease Purchases
 1. Resolution to Accept Cooperative Electrical Repair, Maintenance and Installation Services Bid
 2. Resolution to Accept Cooperative Health and Safety Supplies Bid
 3. Resolution to Accept Cooperative Custodial Supplies Bid
 4. Resolution to Accept Printer and Copier Supplies Bid
 5. Resolution to Accept Industrial Heavy Equipment Tools Bid
 6. Resolution to Accept Gates Chili CSD lease purchase of copier equipment
 7. Resolution to Accept Resolution to participate in the Capital Region BOCES "Dream Consortium" Bid
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

Jan. 15	Noon	MCSBA Information Exchange	Strathallan
	6:00 pm	BOCES Board Meeting	ESC, Board Room
Jan. 20	BOCES closed, MLK, Jr. Holiday		
Jan. 22	Noon	MCSBA District Operations Committee	Strathallan
	5:45 pm	MCSBA Steering Committee	Strathallan
Jan. 30	Noon	MCSBA Legislative Committee	Zoom
Feb. 01	8:30 am	MCSBA Legislative Breakfast	Shadow Lake
Feb. 2-4		NSBA Advocacy and Equity Institute	Washington, D.C.
Feb. 5	Noon	MCSBA Information Exchange	Strathallan
Feb. 6	Noon	BOCES Board Officer Agenda Review	TBD
		MCSBA Legislative Committee Debrief	Zoom
Feb. 12	Noon	MCSBA District Operations Committee	Strathallan
	6:00 pm	BOCES Board Meeting	ESC, Board Room
Feb. 17	BOCES Closed, Presidents' Day Holiday		
Feb 18-21	No School	Winter Recess	
15. Other Items
16. Executive Session
17. Adjournment

1. Call the Meeting to Order

2. Pledge of Allegiance

3. Agenda Item(s) Modifications

4. Approval of Minutes: December 18, 2024 Regular Meeting Minutes

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

MINUTES

of the Regular Meeting held on Wednesday, December 18, 2024, 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
R. Charles Phillips, Vice President
John Abbott
Kathleen Dillon
Christa Bowling

Trina Lorentz
Gerald Maar
Michael May
James Musshafen

Staff Present

Thomas K. Putnam
Karen Brown
Steve Dawe
Ian Hildreth

Kelly Mutschler
Marijo Pearson
Steve Roland
Tom Schulte
Jill Slavny

Guests: Katie Carmina, Kate Jackson

1. The meeting was called to order by President Laba at 6:02 pm.
2. Pledge of Allegiance
3. Agenda Modification - Agenda Item 11.5 will not be walked in and will be brought to the board at a future meeting
4. Approval of Minutes
Resolved: To Approve the Minutes of the November 20, 2024, Regular Meeting
Moved by K. Dillon, 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 K. Dillon; passed unanimously
 2. Resolved: To Accept the Win Cap Reports as presented
Moved by G. Maar, seconded by J. Musshafen; passed unanimously
7. Board Presentation – Safety and Security Coordinator Doug Comanzo provided the board with the annual security update. The board asked questions and thanked Mr. Comanzo who then left the meeting at 6:25 pm.
8. Old Business There was no old business

9. New Business

1. Resolved: Accept Single Audit Report for Year Ended June 30, 2024
Moved by J. Abbott, seconded by G. Maar; passed unanimously
2. Resolved: To Accept \$5,000.00 Donation from the Donald F. and Maxine D. Davison Foundation
Moved by C. Phillips, seconded by J. Musshafen; passed unanimously
3. The Scholarship review practice was reviewed for new board members. Christa Bowling and Dennis Laba volunteered to review scholarship applications for 2025

10. Personnel and Staffing

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

11. Bids/Lease Purchases

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

Bids 12.1-4 were moved together by M. May, seconded by G. Maar; passed unanimously

1. COOPERATIVE MULTIMEDIA AUDIO VISUAL EQUIPMENT

Bid #RFB-2101-24

The Smart Guys	\$19,719.00
Fusion Digital.	\$12,490.00
Blumm USA	\$9,567.00

2. COOPERATIVE ELECTRIC SUPPLY

Bid #RFB-2120-25

Energy Cooperative of America	Actual Usage
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3. COOPERATIVE BUILDING SUPPLIES

Bid #RFB-2115-25

Cooper Friedman Electric Supply Co.	\$2,852.50
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4. WHEREAS, It is the plan of a number of BOCES districts in New York, to consent to jointly enter into an agreement for the 2024 – 2025 fiscal year, for Kialo GmbH, 3P Learning, Carnegie Learning, Deeloh Technologies (dba Extempore), EdforTech Alliance, Khan Academy, Inc., Learning Explorer, Inc., MakeMusic, Inc., McGraw-Hill, Merlyn Mind, Inc.(CDWG), Mosa Mack Science, Inc., Study.com, Tequipment, Working on Learning (dba TeacherMade), Brisk Labs Corp, Age of Learning, Inc., Benchmark Education Company, LLC, CharmTech Labs, Edmentum, Harris Computer Corp, Houghton Mifflin Harcourt, Imagination Station (dba Istation), Just Right Reader, Learning A-Z, Lexia Learning Systems, MobyMax Education, Nearpod, LLC, Newsela, Reading Horizons, Renaissance Learning, William H. Sadlier, Inc.
and,

WHEREAS, The Monroe 2-Orleans BOCES is desirous of participating with other BOCES Districts in New York State in joint agreements for the software/learning packages and licensing mentioned above as authorized by General Municipal Law, Section 119-0, and,

BE IT RESOLVED, That the Monroe 2-Orleans BOCES Board authorizes Erie 1 BOCES to represent it in all matters leading up to and entering into a contract for the purchase of and licensing of the above mentioned software/learning packages, and record training sessions in Zoom and post those recorded sessions to the consortium, and,

BE IT FURTHER RESOLVED, That the Monroe 2-Orleans BOCES Board agrees to assume its equitable share of the costs associated with Erie 1 BOCES negotiating the Agreements, and,

BE IT FURTHER RESOLVED, That the Monroe 2-Orleans BOCES Board agrees (1) to abide by majority decisions of the participating BOCES on quality standards; (2) Erie 1 BOCES will negotiate contracts according to the majority recommendations; (3) that after contract agreement, it will conduct all purchasing arrangements directly with the vendor.

12. Executive Officer's Report

1. **Albany DS Report**

- Payback to districts for the purchase of electric buses will be reduced from 12 years to 8 years
- The regionalization survey is now optional for districts. Districts not completing the survey will still be included in feedback/planning meetings.

2. **Local Updates**

- The December 18 Space meeting has been cancelled
- The O & M Building has a completion target of Spring 2026
- A tour of the RTP space is being scheduled for early January

13. Committee Reports

1. District Operations Committee – John Abbott, Kathleen Dillon
Topic – Electric buses, representatives from RG&E were present for the discussion
2. Legislative Committee – Kathleen Dillon, Dennis Laba
Topic – Zoom meetings with legislative aides, preparation for the February 2025 legislative breakfast
3. Information Exchange Committee – Jim Musshafen, Trina Lorentz
Topic – Presentation on the Blue Ribbon Commission and Regionalization

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

15. Other Items - none

16. At 6:45 pm C. Phillips made a motion to adjourn the meeting to executive session to discuss the employment history of a particular person; seconded by G. Maar; passed unanimously

Respectfully Submitted



Kelly Mutschler
Clerk of the Board

Members Present

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

Trina Lorentz
Gerald Maar
Michael May
James Musshafen

Others present: Thomas K. Putnam, Karen Brown, Marijo Pearson, Steve Roland, Thomas Schulte, Jill Slavny

At 7:10pm, a motion was made by M. May, seconded by G. Maar to come out of Executive Session; passed unanimously.

17. Adjournment

At 7:10pm, a motion was made by M. May to adjourn the meeting, seconded by G. Maar , passed unanimously.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Thomas K. Putnam". The signature is written in a cursive, flowing style.

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

5. Public Interaction

6. Financial Reports

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

Monroe 2 - Orleans BOCES

Treasurer's Report

Period Ending November 30, 2024

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	
	20,946,978.56
Interest Earned	55,113.50
Charges for Services	17,006,312.46
Non-Contract Services	42,185.32
Collected for Other Funds	-
State, Federal and Local Aid	-
Transfers from Other Funds	1,931,691.85
Miscellaneous Funds	138,078.83
TOTAL RECEIPTS	19,173,381.96
DISBURSEMENTS	
Payroll and Benefits	3,802,959.33
Warrants	6,665,373.23
Transfers to Other Funds	-
Miscellaneous Disbursements	84.28
TOTAL DISBURSEMENTS	10,468,416.84
ENDING CASH ON HAND:	29,651,943.68
GENERAL FUND CHECKING	13,981,566.49
GENERAL FUND CLASS	10,087,296.78
PAYROLL CHECKING	47,744.27
DENTAL/FSA ACCOUNT CASH	232,799.79
GENERAL FUND CD	1,006,951.32
CASH- LIABILITY RESERVE	519,387.00
CASH- UNEMPLOYMENT RES	222,314.88
CASH- CTE RESERVE	59,723.84
CASH - INSURANCE RESERVE	321,126.23
TREASURY INVESTMENTS	3,173,033.08
	29,651,943.68

SPECIAL AID FUND	
	608,793.35
Interest Earned	154.33
Charges for Services	-
Non-Contract Services	1,159,549.45
Collected for Other Funds	-
State, Federal and Local Aid	930,108.77
Transfers from Other Funds	-
Miscellaneous Funds	1.08
TOTAL RECEIPTS	2,089,813.63
DISBURSEMENTS	
Payroll and Benefits	1,075.00
Warrants	115,700.70
Transfers to Other Funds	1,931,691.85
Miscellaneous Disbursements	260.96
TOTAL DISBURSEMENTS	2,048,728.51
ENDING CASH ON HAND:	649,878.47
SPECIAL AID CHKG - CHASE	649,878.45
SPECIAL AID CHKG - M&T	0.02
	649,878.47

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**

212,691.05

478.52

-

-

-

-

478.52

478.52

-

-

-

-

-

-

213,169.57

B4 SCIENCE

142,014.25

GIFT FUND SAVINGS

71,155.32

213,169.57

CAPITAL FUND

4,347,909.19

9,479.04

-

-

-

-

9,479.04

9,479.04

-

-

-

-

-

-

4,357,388.23

CAPITAL FUND CHECKING

671,357.88

CAPITAL FUND INVESTMENTS

3,686,030.35

4,357,388.23

----- 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	15,352,539.01	116,827,395.85	41,324,485.16	332,930.99	173,837,351.01
RECEIPTS:					
Interest Earned	14,368.54	349,307.39	33,304.45	-	
Contributions	1,307,907.24	28,139,836.80	1,852,022.25	167,069.01	
Miscellaneous Funds	-	-	-	-	
TOTAL RECEIPTS	1,322,275.78	28,489,144.19	1,885,326.70	167,069.01	31,863,815.68
DISBURSEMENTS					
Claims	1,505,652.84	26,465,823.54	472,317.76	141,418.20	
Admin and Other Disbursements	98,299.95	762,297.46	7,206.00	-	
TOTAL DISBURSEMENTS	1,603,952.79	27,228,121.00	479,523.76	141,418.20	(29,453,015.75)
ENDING CASH ON HAND:	15,070,862.00	118,088,419.04	42,730,288.10	358,581.80	176,248,150.94
RASHP I CHECKING	1,902,837.61				1,902,837.61
RASHP I SAVINGS / INVESTMENTS	5,832,018.94				5,832,018.94
RASHP II CHECKING		5,883,124.91			5,883,124.91
RASHP II SAVINGS / INVESTMENTS		58,217,171.34			58,217,171.34
RASWC CHECKING			4,351,210.26		4,351,210.26
RASWC SAVINGS / INVESTMENTS			21,711,927.93		21,711,927.93
WFL WC CHECKING				358,581.80	358,581.80
TREASURY INVESTMENTS	7,336,005.45	53,988,122.79	16,667,149.91		77,991,278.15
TOTAL CASH	15,070,862.00	118,088,419.04	42,730,288.10	358,581.80	176,248,150.94

Collateral Analysis	M&T Bank	Five Star Bank	Chase Bank
Bank Totals	21,442,661.33	77,875,027.56	10,102,060.70
<i>Collateral:</i>			
FDIC	500,000.00	250,000.00	250,000.00
Additional FDIC through CD Option	-	61,732,574.32	-
Collateral held by Bank	-	-	10,676,006.30
Collateral held by Third Party	<u>21,327,757.18</u>	<u>16,629,767.10</u>	<u>-</u>
	21,827,757.18	78,612,341.42	10,926,006.30
Over / (Under) Collateralized	385,095.85	737,313.86	823,945.60

Treasurer's Notes:

This is to certify that I have received these balances:

Kelly Mutschler
 District Clerk

1/10/2025
 Date

[Signature]
 Assistant Superintendent for Finance and Operations

12/30/24
 Date

[Signature]
 Treasurer

12/17/24
 Date

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 12/31/2024

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	738,689.31	703,917.09	28,172.60
200 EQUIPMENT		17,550.00	8,909.15	26,459.15	15,013.77	7,091.10	4,354.28
300 SUPPLIES		16,000.00	960.00	16,960.00	5,316.49	8,749.87	2,893.64
400 CONTRACTUAL		437,725.00	166,547.30	604,272.30	305,102.12	235,334.06	63,836.12
470 Rental of Facilities		2,511,205.00	0.00	2,511,205.00	1,129,534.55	688,390.86	693,279.59
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	-65,239.07	662,035.93	331,057.54	321,014.62	9,963.77
899 Oth Post Retirement Benft		5,879,846.00	-49,700.00	5,830,146.00	2,047,709.42	0.00	3,782,436.58
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	2,206.65	289,200.65	289,200.65	0.00	0.00
Subtotal of 0 Administration		12,387,017.00	147,184.03	12,534,201.03	5,980,766.85	1,964,497.60	4,588,936.58
1 Career Education							
100 SALARIES		5,727,955.00	-40,941.45	5,687,013.55	2,058,876.79	3,439,219.84	188,916.92
200 EQUIPMENT		185,000.00	2,613.07	187,613.07	158,348.02	18,588.77	10,676.28
300 SUPPLIES		537,000.00	111,138.07	648,138.07	404,686.96	120,045.83	123,405.28
400 CONTRACTUAL		480,750.00	180,479.44	661,229.44	291,975.65	255,013.15	114,240.64
800 EMPLOYEE BENEFITS		2,896,908.00	-108,716.95	2,788,191.05	1,043,332.20	1,439,900.79	304,958.06
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	-37,952.06	775,695.94	775,695.94	0.00	0.00
970 TR CREDs FR SERVICE PROGR		0.00	-240.00	-240.00	-240.00	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	106,380.12	12,366,403.12	6,351,437.56	5,272,768.38	742,197.18
2 Special Education							
100 SALARIES		7,056,901.00	0.00	7,056,901.00	2,215,583.33	3,804,996.40	1,036,321.27
200 EQUIPMENT		103,409.00	110,362.38	213,771.38	122,221.27	20,767.14	70,782.97
300 SUPPLIES		75,676.00	66,051.19	141,727.19	82,085.58	7,984.34	51,657.27
400 CONTRACTUAL		918,272.00	-46,375.18	871,896.82	119,241.10	79,494.30	673,161.42
490 SCH DIST AND OTHER BOCES		6,176,266.11	2,451,819.71	8,628,085.82	3,959,811.80	0.00	4,668,274.02
800 EMPLOYEE BENEFITS		4,200,719.00	0.00	4,200,719.00	3,649,978.62	291,082.10	259,658.28
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	18,489.00	18,974,274.00	18,974,274.00	0.00	0.00
970 TR CREDs FR SERVICE PROGR		0.00	-21,087.00	-21,087.00	-21,087.00	0.00	0.00
Subtotal of 2 Special Education		38,108,721.11	2,579,260.10	40,687,981.21	29,723,801.70	4,204,324.28	6,759,855.23
3 Itinerent Services							
100 SALARIES		12,087,501.00	-477,690.51	11,609,810.49	3,508,875.39	6,370,339.81	1,730,595.29
200 EQUIPMENT		97,483.00	1,042.00	98,525.00	57,407.97	0.00	41,117.03
300 SUPPLIES		60,905.00	3,193.00	64,098.00	20,211.55	7,386.28	36,500.17
400 CONTRACTUAL		1,947,533.10	-629,874.97	1,317,658.13	291,481.15	321,295.47	704,881.51

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 12/31/2024

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	7,071.42	124,754.83	4,957.04	0.00	119,797.79
800 EMPLOYEE BENEFITS		6,662,013.00	690.51	6,662,703.51	5,398,506.13	535,189.42	729,007.96
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	1,610.00	1,842,775.00	1,842,775.00	0.00	0.00
970 TR CREDITS 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	-1,031,824.55	8,182,983.96	-2,413,126.77	7,234,210.98	3,361,899.75
4 General Instruction							
100 SALARIES		2,083,021.00	-35,317.69	2,047,703.31	1,394,810.49	674,633.08	-21,740.26
200 EQUIPMENT		5,500.00	-221.96	5,278.04	2,638.04	0.00	2,640.00
300 SUPPLIES		15,463.00	3,920.63	19,383.63	1,838.87	4,261.82	13,282.94
400 CONTRACTUAL		3,381,794.13	-192,794.47	3,188,999.66	947,257.83	1,739,192.37	502,549.46
490 SCH DIST AND OTHER BOCES		406,373.88	391,470.97	797,844.85	356,762.77	0.00	441,082.08
800 EMPLOYEE BENEFITS		799,690.00	744.95	800,434.95	417,470.03	281,725.89	101,239.03
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	3,503.54	235,921.54	235,921.54	0.00	0.00
970 TR CREDITS FR SERVICE PROGR		-51,930.00	0.00	-51,930.00	-51,930.00	0.00	0.00
990 TRANS CREDITS 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	171,305.97	7,213,449.98	3,474,583.57	2,699,813.16	1,039,053.25
5 Instruction Support							
100 SALARIES		6,685,608.00	57,342.60	6,742,950.60	2,775,458.16	3,508,129.00	459,363.44
200 EQUIPMENT		5,764,269.00	2,164,004.67	7,928,273.67	2,715,912.19	573,950.67	4,638,410.81
300 SUPPLIES		1,092,101.00	172,593.02	1,264,694.02	822,741.93	126,474.66	315,477.43
400 CONTRACTUAL		9,923,953.00	1,054,119.13	10,978,072.13	5,105,407.89	2,349,806.42	3,522,857.82
490 SCH DIST AND OTHER BOCES		1,160,114.79	4,850.73	1,164,965.52	555,559.35	0.00	609,406.17
800 EMPLOYEE BENEFITS		3,307,756.00	-6,747.66	3,301,008.34	1,783,125.61	1,289,232.08	228,650.65
950 TRANSFER FROM O & M		927,153.00	0.00	927,153.00	927,153.00	0.00	0.00
960 TRANSFER CHARGE		1,200,907.00	4,085.55	1,204,992.55	1,204,992.55	0.00	0.00
970 TR CREDITS FR SERVICE PROGR		-3,100,986.00	-35,912.65	-3,136,898.65	-3,136,898.65	0.00	0.00
990 TRANS CREDITS FR OTHER FUND		-60,243.00	0.00	-60,243.00	-60,243.00	0.00	0.00
Subtotal of 5 Instruction Support		26,900,632.79	3,414,335.39	30,314,968.18	12,693,209.03	7,847,592.83	9,774,166.32
6 Other Services							
100 SALARIES		2,700,846.00	-8,696.60	2,692,149.40	1,292,228.59	1,290,545.01	109,375.80
200 EQUIPMENT		490,809.00	186,482.07	677,291.07	161,462.02	166,183.95	349,645.10
300 SUPPLIES		37,305.00	-13,919.44	23,385.56	9,844.10	5,926.89	7,614.57
400 CONTRACTUAL		4,066,506.00	221,489.83	4,287,995.83	1,605,214.76	1,653,332.43	1,029,448.64
490 SCH DIST AND OTHER BOCES		4,848,795.35	5,223,019.17	10,071,814.52	8,005,093.61	0.00	2,066,720.91
800 EMPLOYEE BENEFITS		1,209,480.00	-16,525.89	1,192,954.11	561,466.82	615,202.90	16,284.39
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	0.00	137,086.00	137,086.00	0.00	0.00
970 TR CREDITS FR SERVICE PROGR		-2,094,768.00	-1,525.00	-2,096,293.00	-2,096,293.00	0.00	0.00

MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 12/31/2024

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	0.00	-85,766.00	-85,366.00	0.00	-400.00
Subtotal of 6 Other Services		11,449,167.35	5,590,324.14	17,039,491.49	9,729,610.90	3,731,191.18	3,578,689.41
7 Undefined							
100 SALARIES		4,519,788.00	-131,718.46	4,388,069.54	2,102,397.23	1,864,334.11	421,338.20
200 EQUIPMENT		70,573.00	81,920.00	152,493.00	50,334.48	94,179.50	7,979.02
300 SUPPLIES		250,268.00	-1,420.00	248,848.00	108,136.01	61,375.41	79,336.58
400 CONTRACTUAL		2,175,769.00	48,243.49	2,224,012.49	977,756.49	929,975.25	316,280.75
800 EMPLOYEE BENEFITS		2,293,140.00	-1,713.00	2,291,427.00	-5,036,543.06	5,357,126.41	1,970,843.65
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	4,687.97	1,662,303.97	1,662,303.97	0.00	0.00
970 TR CREDs FR SERVICE PROGR		-10,558,338.00	0.00	-10,558,338.00	-10,558,338.00	0.00	0.00
990 TRANS CREDs FR OTHER FUND		-1,131,235.00	0.00	-1,131,235.00	-1,131,235.00	0.00	0.00
Subtotal of 7 Undefined		0.00	0.00	0.00	-11,102,768.88	8,306,990.68	2,795,778.20
Total GENERAL FUND		117,362,513.77	10,976,965.20	128,339,478.97	54,437,513.96	41,261,389.09	32,640,575.92

MONROE 2 - ORLEANS BOCES

Revenue Status Report As Of: 12/31/2024

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	8,152,897.09	4,465,352.08	231,232.17
1 Career Education			12,260,023.00	114,521.35	12,374,544.35	7,212,319.58	5,093,194.78	8,972.00
2 Special Education			38,040,106.11	3,321,412.13	41,361,518.24	20,829,657.49	20,217,813.26	56.90
3 Itinerent Services			9,283,423.51	-1,511,385.60	7,772,037.91	4,565,259.93	3,236,358.71	29,780.73
4 General Instruction			7,042,144.01	191,252.43	7,233,396.44	4,783,078.92	2,462,450.06	12,132.54
5 Instruction Support			26,900,632.79	3,517,518.57	30,418,151.36	18,525,359.73	10,193,788.18	83,991.01
6 Other Services			11,449,167.35	5,660,966.26	17,110,133.61	12,306,661.82	4,721,961.51	21,821.63
Total GENERAL FUND			117,362,513.77	11,441,469.17	128,803,982.94	76,375,234.56	50,390,918.58	387,986.98

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

These are estimates to balance the budget

7. Board Presentation – Center for Workforce Development Program and Budget Update; CSD Director Shawna Gareau-Kurtz and Assistant Director Rebecca Horowitz

January Board Presentation CWD

January 15, 2025





AGENDA

- 23-24 Fiscal Performance
- 24-25 Projected Performance
- Program Overview and Outcomes
- Overview of Strategic Initiatives
- Questions

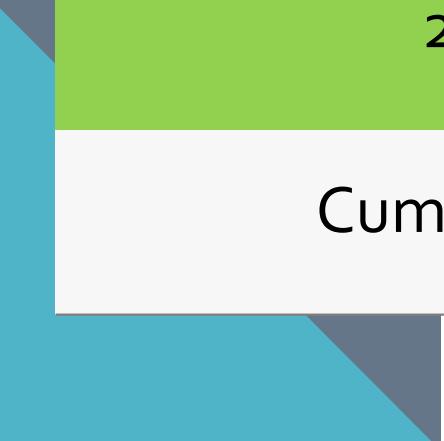


2023-24 FISCAL PERFORMANCE

Carry Over Deficit (6/30/23)	\$ (3,393,999)
------------------------------	----------------

2023-24 School Year	\$ 250,372
---------------------	------------

Cumulative Deficit (6/30/24)	\$ (3,143,627)
------------------------------	----------------



2024- 2025 Projected Revenue & Expenses

Program Area/Funding Source	24-25 Projected Revenue	24-25 Projected Expenses
Career Training (tuition + grants)	\$ 1,280,600	\$ (1,160,300)
WIOA (literacy state grant)	\$ 691,362	\$ (691,362)
EPE (adult literacy state aid)	\$ 460,321	\$ (461,500)
HSE CO-SERS (401, 413)	\$ 240,000	\$ (238,000)
Total	\$ 2,602,283	\$ (2,551,162)
Anticipated 24 - 25 Surplus		\$ 121,121



Four Years of Financial Success



Adjusting resource allocation, reduction of expenses, enhance efficiency



Redefining programs and services, with a focus on quality and regional need



Expanding existing revenue sources and identifying fresh channels



Four years of positive financial outcomes

Instructional Programs



Foundational Literacy



State-funded for Ages 21+
District-funded for Ages 16-20

Earn my GED

Improve academic skills

Learn or improve
English



Adult Career Training



Tuition & Grant Funded

Prepare for a new career

Upskill for my current
career

Support in finding a job

Dual Enrollment in Academic and CT
Programs



Custom Training



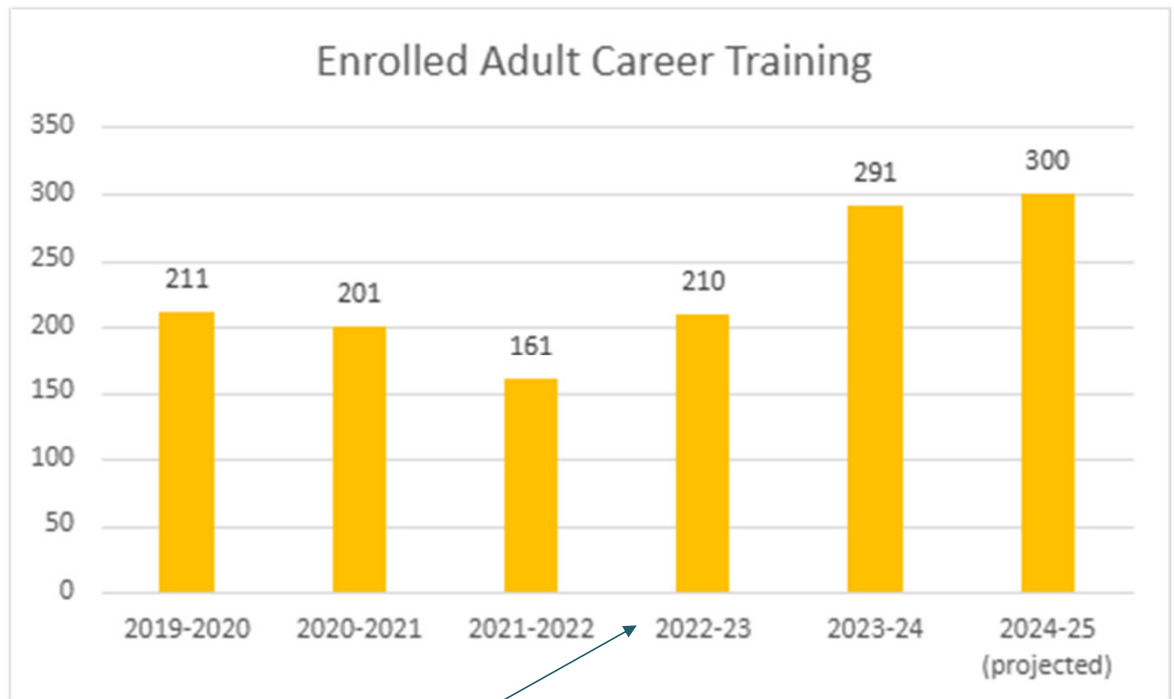
Fee-for-Service

Train employees at
industry location

Build a training solution
for a business or district
at WEMOCO

Meeting Career Training Enrollment Targets

23-24 @
89%
capacity



Sept 2022, CWD transitions from full-time day to part-time evening CT programming



Improve Outcomes, Improve Impact

	2021-22	2022-23	2023-24	NYS average 21-22
Completers	82%	88%	86%	75%
Employed in Field	61%	65%	65%*	35%
Avg Wage Increase	-	-	23%*	-

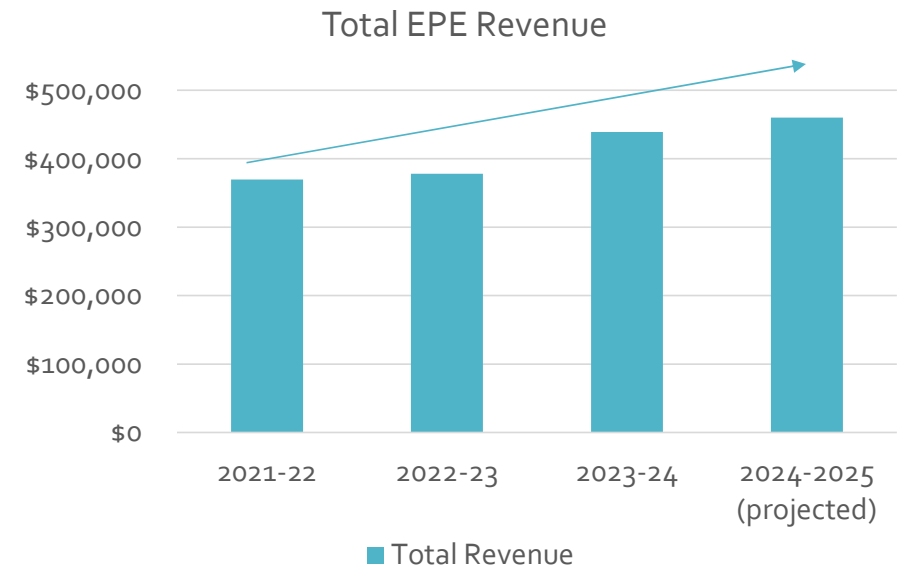
*Data still being collected until March 2025

Literacy Performance & Revenue

	2021-22	2022-23	2023-24	2024-2025 (projected)
Total Contact hours	28,072	28,146	30,804	33,000
Enrolled Students	507	414	315	325
Avg Contact Hours Per Student	55	68	98	102
Retention Rate	53%	69%	72%	-
Students Making Gains	35%	54%	54%	-

All NYSED performance benchmarks met or exceeded in 2023-24

EPE allocation has been maxed.



2023-24

Enrolled Students

20

Graduates

8

Continued to next program year

5

Alternative High School Equivalency Program
(CO-SER413)



Expanding Workforce Development Services @ BOCES 2



Expanding our Workforce Development Service Demographic

Workforce Development ensures that students of **all ages (not just adults)** are equipped with the necessary skills and knowledge to succeed in the job market through

- career readiness and training,
- transition support from school to work,
- collaborating with regional industries, and
- providing custom workforce training for employers.



**Preparing Students of
All Ages for Future
Careers**



**Bridging the Gap
Between Education
and Employment**



**Building Community
and Fostering Long
Term Success**

Opportunities for Growth

- ✓ **Districts are struggling to fill important positions**
 - CWD knows talent acquisition and training
- ✓ **Blue Ribbon Commission Graduation Measures**
 - CWD supports work and work readiness as a pathway to graduation
- ✓ **Regionalization initiative**
 - CWD provides cost-effective, custom solutions

Workforce Development Services Defined



Preparing Students of All Ages for Future Careers

- Career Exploration such as Summer at The Center for Middle School Students
- WorkKey Assessment and Credentialing, K12 & Adult
- Portrait of a Graduate – Pathways via Work Experience & Career Exploration Programs



Bridging the Gap Between Education and Employment

- Designated Local Education Agency (DLEA) for Apprenticeships for Monroe & Genesee Counties
- Participation in regional and state workforce initiatives and grant opportunities
- School to Career Programs such as hosting regional workforce events



Building Community and Fostering Long Term Success

- Custom Training Development for District and Community Employees
- Transportation Services Professional Development/**Mandatory Training**
- District CTE Teacher Recruitment and Training

Workforce Development ensures that students of all ages are equipped with the necessary skills and knowledge to succeed in the job market through career readiness and training, transition support, collaborating with regional industries, and providing custom workforce support for employers.

*items in bold are in development or current services

District Employee Training

Building Maintenance Up-Skilling

- HVAC/R
- Construction
- Electrical Fundamentals

CDL-B License Training for Bus Drivers Heavy Equipment/Bus Mechanic (in development)

FREE for qualified English Language Learners

- Paraprofessional/School Aide*
- Bus Monitor/Attendant*
- CDL Permit and Road Test Training*



Custom Training Solutions
to Meet District Needs



Portrait of a Graduate

What role will WORK have in defining graduation pathways and how will CWD support it?

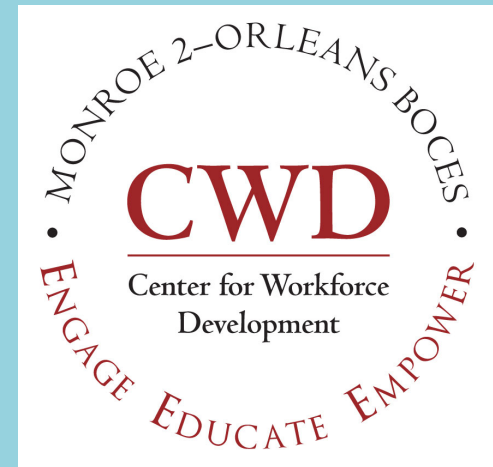
- Internships
- Work-based learning
- Job opportunities
- Job shadows
- Job interest assessments
- Career readiness curriculum
- Employability skill building
- Transition programming
- Credentialing for work readiness



In Your Packet:

- Presentation Slides
- Appendices
 - *Latest Flyers for CTE and New ESOL CDL Course*
 - *Transportation CO-SER Development*
 - *WorkKeys Boot Camp*
 - *2024 Achievements and 2025 Opportunities in the Works*

Questions?



Thank you!



START YOUR FUTURE TODAY AT THE CENTER FOR WORKFORCE DEVELOPMENT



TRANSPORTATION

CDL CLASS-B 5 weeks | 156 hours

Prepare for the Class-B road test in an entry-level driver training program

FORKLIFT SAFETY 1 day | 6 hours

Earn the basic safety skills necessary to operate a forklift



HEALTHCARE

PHLEBOTOMY AND LAB SERVICES 18 weeks | 108 hours

Understand the theory and practice of safe and proper blood draws

DENTAL OFFICE ASSISTING 18 weeks | 180 hours

Earn the fundamental skills for dental office work and patient care



FREE ADULT EDUCATION FREE

HIGH SCHOOL EQUIVALENCY/GED

Low-cost individualized instruction in preparation to earn a GED

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL)

Earn and improve your English for work, school and life at no cost

ESOL COMMERCIAL DRIVER'S (CDL) PERMIT 6 weeks | 72 hours

Earn the information and skills to pass the Commercial Driver's License (CDL) permit

ESOL PARAPROFESSIONAL/SCHOOL AIDE 6 weeks | 72 hours

Earn about the American public school system and prepare to assist in the classroom



MANUFACTURING

WELDING 18 weeks | 118

Explore and practice the most common processes of joining metal to metal

INDUSTRIAL AND MECHANICAL ELECTRICAL 18 weeks | 144

Discover the basics of industrial and mechanical power distribution

MACHINING FUNDAMENTALS 18 weeks | 133

Gain skills in manual machining and related instruction for apprenticeships

MANUFACTURING TECHNICIAN 18 weeks | 118

Learn all about the process technology industry, an in-demand, growing field



CONSTRUCTION

ELECTRICAL FUNDAMENTALS FOR CONSTRUCTION 18 weeks | 180

Combine theory and hands-on experience to gain skills of the trade

HVAC/R 18 weeks | 118

Discover the basics of heating, ventilation, air conditioning and refrigeration

RESIDENTIAL CONSTRUCTION 18 weeks | 112

Learn framing, siding and roofing skills, plus basic plumbing and electrical



**SCHOLARSHIP & FUNDING
OPPORTUNITIES AVAILABLE!**

YOUR FUTURE AWAITS AT THE CENTER FOR WORKFORCE DEVELOPMENT

Monroe 2-Orleans BOCES
Center for Workforce Development

10000 CTE Center
89 Big Ridge Road,
Encoreport, NY 14559
(516) 348-9100
info@monroe2boces.org

The CWD Advantage

- Earn while you learn with a schedule that allows for both work and class
- Be supported from enrollment to employment
- Work on employability skills such as building resumes and interviewing
- Network and connect with potential employers for in-demand jobs

Get started
today!



www.monroe2boces.org/



@BOCES2

FREE CDL PERMIT PREPARATION COURSE FOR ENGLISH LANGUAGE LEARNERS

**9 WEEKS
TUESDAYS & THURSDAYS
4:30 PM - 8:30 PM**

COVERS:

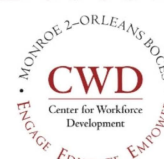
- ✓ CDL Rules & Regulations
- ✓ Vehicle Inspections
- ✓ Transporting Cargo
- ✓ Passenger Endorsement
- ✓ School Bus Endorsement
- ✓ Air Brakes Endorsement



585.349.9100

CWDInfo@monroe2boces.org

www.monroe2boces.org/ESOLCDL.aspx



Transportation Services CO-SER Development



NYSED-Required Pupil Transportation Training

- Pre-Service for Attendant/Monitor
- Pre-Service for Bus Driver
- Basic Course of Instruction for Attendant/Monitor
- Basic Course of Instruction for Bus Driver
- Advanced Course for Bus Drivers
- Annual SED Core Refreshers
- Physical Performance Test (PPT)

19A Consultation Services

Transportation impact studies, route efficiency reviews, and general overview of operations for districts.

Exam Administration

- Defensive Driver Review
- 19A Behind the Wheel Road Test
- Oral Written MC Test

3rd party DMV CDL Testing

Scheduling and administering DMV CDL Road Tests, eliminating:

- inconsistent examiners
- long distance drive times
- long waits for appointments

Pupil Transportation

Home to School is a shared service which provides participating school districts with limited home to school, field trip and sports trip transportation for their public-school pupils in accordance with Education Law Section 3635.

2025-2026

2026-2027



Regional ACT Work Ready Communities Boot Camp for Educators

April 24th, from 8:30 AM to 3:00 PM

The purpose of this boot camp is to help educators become aware of the work being done to make Monroe County a Work Ready Community and how WorkKeys assessments fit into the greater landscape of workforce development in the region.

WorkKeys assessments measure essential workplace skills that are critical to job success.

The assessments cover areas such as Applied Math, Graphic Literacy, and Workplace Documents, which are key predictors of job performance.

The assessments reflect real-world work scenarios and scores are aligned to specific roles, making the results highly relevant to actual job performance.



2024 Achievements

New Initiatives for 2024-25

- Greece ESOL class
- Brockport Library ESOL class
- Industrial Residential Center – Auto Tech
- Young Adults Manufacturer Training Employment Program (YAMTEP) partnership for wrap around services
- 1199/URMC Digital Literacy
- Collaboration with Dept. for Exceptional Children for career programs for students with special needs



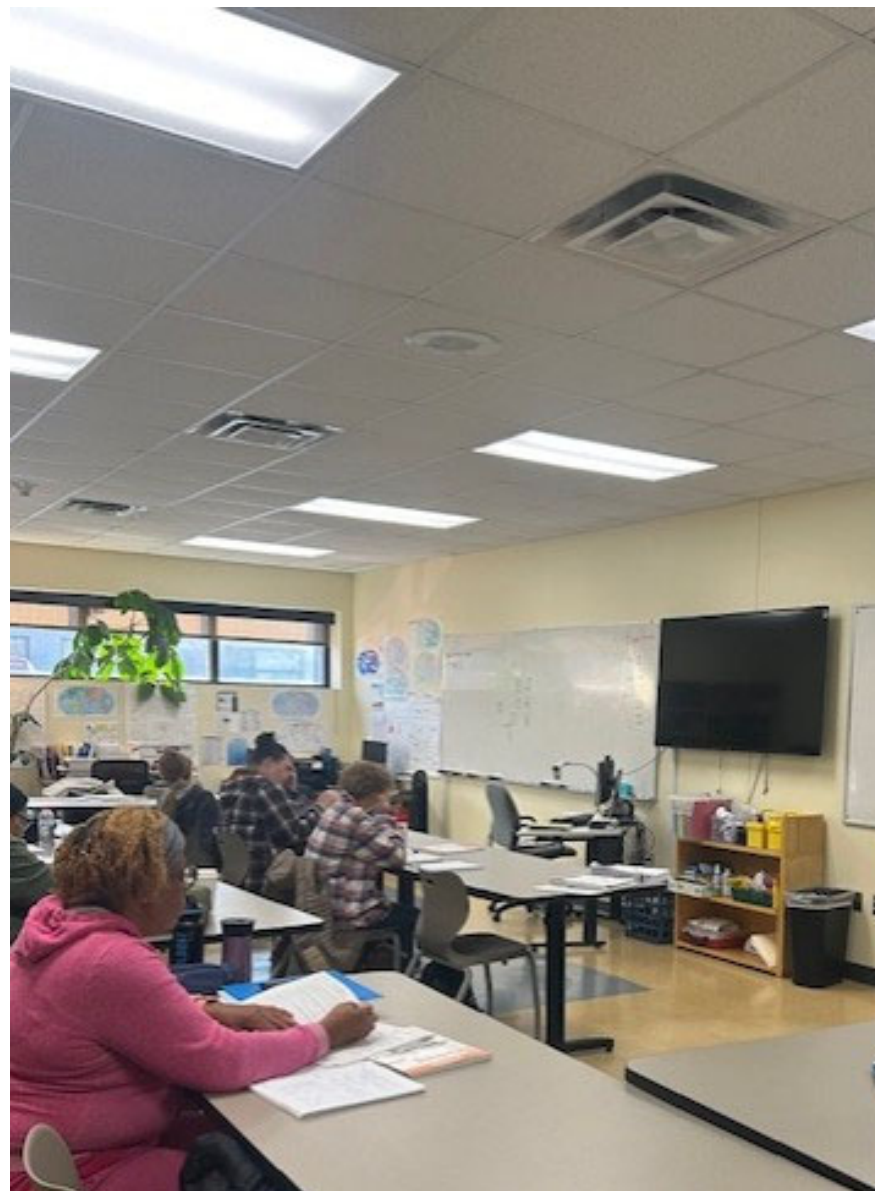
Grants awarded for use in 2024-25 or beyond

- ESL Federal Credit Union summer programming grant
- ESL Federal Credit Union Capacity Grant 2.0
- Monroe County Economic Development for CDL – 2 Grants
- Gene Haas – Machining tuition
- Pfrenge Fund – Machining tuition and expenses
- WDI Gap Funding for Literacy Students
- Urban League Residential Construction



Pending or Future Opportunities

- Network for Youth Success Grant
- Adult Ed Career Training CO-SER Development
- 19A Fee for Service Consultation Services
- Transportation Services CO-SER Development
- ESL Summer Programming Grant 2.0 – Summer at the Center
- ESL Capacity Building Grant 3.0 – Program Improvement
- Department of Labor Retraining Grant – Nurse Assisting and Dental Assisting
- Department of Labor Workforce Readiness Grant
- OSWD Electrical Expansion Grant – 2-year extension
- NYSERDA Clean Energy Training Grant
- ACCES-VR Pre-Employment Training Services



8. Old Business

9. New Business

1. Resolution to Accept Extra Classroom Activity Funds Financial Report for year ended June 30, 2024

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

EXTRACLASSROOM ACTIVITY FUNDS

FINANCIAL REPORT

For Year Ended June 30, 2024



BUSINESS
ADVISORS
AND CPAS

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

Independent Auditors' Report	1 – 2
Statement of Cash Receipts and Disbursements for year ended June 30, 2024	3
Notes to Financial Statement	4
Auditors' Findings and Evaluation	5 - 7



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITORS' REPORT

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

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, 2024 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 the Board of Cooperative Educational Services Second Supervisory District of Monroe and Orleans Counties for the year ended June 30, 2024, 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 BOCES' 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 BOCES' 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, Baw & Co. LLP

Rochester, New York
December 10, 2024

**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, 2024

	Cash Balance		Disburse-	Cash Balance
	<u>July 01, 2023</u>	<u>Receipts</u>	<u>ments</u>	<u>June 30, 2024</u>
Skills USA	<u>\$ 3,880</u>	<u>\$ 49,161</u>	<u>\$ 49,509</u>	<u>\$ 3,532</u>
TOTAL	<u>\$ 3,880</u>	<u>\$ 49,161</u>	<u>\$ 49,509</u>	<u>\$ 3,532</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, 2024

(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, 2024. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the BOCES' financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

Prior Year Deficiencies Pending Corrective Action:

Faculty Advisor –

We commend the Faculty Advisor for signing payment orders. However, we noted that the Faculty Advisor is not involved in keeping a separate set of books with the students.

We have been informed that the Co-Faculty Advisor has begun maintaining a separate set of books, however, this did not begin until the 2024-25 fiscal year. In addition, these books should be reconciled with those maintained by the Central Treasurer periodically.

(Prior Year Deficiencies Pending Corrective Action) (Continued)

Profit and Loss Statements –

Per discussion with Faculty Auditor, profit and loss statements were not prepared for any fundraising events held during the year. In addition, reconciliations of items sold to cash collected were not prepared.

We recommend the Student Treasurer and Faculty Advisor prepare profit and loss statements at the conclusion of all fundraising events and that reconciliations of items sold to total cash collected be prepared and provided to the Central Treasurer.

Vending Machine –

During the course of our examination, we obtained the Faculty Auditor's reconciliation of inventory sold to cash collected, which covered an entire year. An unreconciled shortage of \$908.75 was identified, however, due to the lack of monitoring vending machine sales throughout the year.

We recommend reconciliations be prepared at least quarterly, material variances should be investigated and explained, and the Faculty Advisor and Student Treasurer should sign the document when completed.

Current Year Deficiencies in Internal Control:

Craft Fair –

Per review of the craft fair, we noted several reconciliations were provided by the classes, however as deposit activity was comingled, attempts to check balances against accounting records were not performed.

We recommend the Central Treasurer ensure cash collected reconciles to items sold for all fundraisers.

Cash Disbursements –

During the course of our examination, there were three disbursements that did not have any supporting documentation, including payment orders or invoices, and one disbursement made based on a copy of a receipt.

We recommend the Central Treasurer ensure there is a payment order prepared by the club and an original invoice or receipt prior to processing payment. In addition, this documentation should be maintained and available for review.

Raffle –

During the course of our examination, we noted that the Skills USA Club purchased a helmet to raffle.

We recommend the Administration review this item to determine if it is in accordance with BOCES guidelines as well as the Laws of New York State and develop the necessary corrective action during the 2024-25 fiscal year.

(Current Year Deficiencies in Internal Control) (Continued)

Change Fund –

During our interview with the Faculty Advisor, we were informed that the Skills USA Club used change from the meat stick sale as a starting change fund for the Craft Fair instead of depositing the money and going through the proper process for obtaining a change fund.

We recommend a payment order be filled out, and a check be written to the Faculty Advisor to create a starting change fund for each fundraiser, and that these funds be redeposited at the conclusion of the event.

Prior Year Recommendations:

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

1. A budget was created to limit the amount of money the club spent on entertainment. Receipts were also provided for cash spent, and a payment order was signed by the Faculty Advisor and Student Treasurer to support the cash advance.
2. All payments tested were made by check.
3. Cash advances tested were adequately supported.

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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, Barw & Co. LLP

Rochester, New York
December 10, 2024

9. New Business

2. Resolution to Accept Corrective Action Plan for the year ended June 30, 2024



**Finance
Office**

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

January 10, 2025

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

Tom,

This letter is in response to your recommendations found in the Audit Report for the Monroe 2-Orleans BOCES' Extraclassroom Activities Fund for the year-ending June 30, 2024.

Faculty Advisor

As indicated in the recommendation, we appointed a Co-Advisor in September 2024 who is maintaining a separate set of books for the club. The Faculty Auditor prepared the first reconciliation between the Central Treasurer and the Faculty Advisor in September and will continue to reconcile quarterly.

Profit and Loss Statements

The Faculty Auditor is monitoring fundraising activities; collaborating with both Club Advisors to ensure Profit and Loss statements are prepared for every fundraiser.

Vending Machine

Reconciliations are scheduled to be done semi-annually by the Faculty Advisor; emptying the vending machine, reconciling cash to inventory sold, and investigating any discrepancies. The first reconciliation was completed in December 2024.

Craft Fair

A process is in place whereby each individual class reconciliation is compared to the cash collected and discrepancies noted by the Central Treasurer with the assistance of the Faculty Advisors.

Cash Disbursements

The Faculty Auditor is reviewing the books and records of the Club to ensure there is no missing documentation. The Faculty Advisors and the Central Treasurer are not paying from copies, unless there are documented extenuating circumstances. Duplicate, pre-numbered payment orders are mandatory to support every payment made.

Raffle

The Faculty Auditor has met with the Central Treasurer and Faculty Advisor and explained that the club cannot participate in any raffles.

Change Fund

Change funds are established by a check issued to the Faculty Advisor prior to the start of the event. The change fund is re-deposited at the end of the event.

Please let me know if you have questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read 'S. Roland', with a stylized, cursive script.

Steve Roland
Assistant Superintendent
for Finance and Operations

9. New Business

3. Resolution to Authorize Assistant Superintendent and Data Protection Officer to Execute Data Privacy Agreements on Behalf of Monroe 2-Orleans BOCES

Memo

To: Kelly Mutschler, Clerk of the Board

From: Jill Slavny, Assistant Superintendent for Accountability,

Technology and Regional Services

Date: January 9, 2025

Re: New Board Resolution

New York State now has a Chief Privacy Officer who is facilitating state-wide Ed Law 2-d compliance agreements for use by educational entities. The attached resolution will allow the Monroe 2-Orleans BOCES Data Protection Officer (Ray Miller), or in his absence the Assistant Superintendent for Accountability, Technology and Regional Services (Jill Slavny), to sign and/or execute the Standard Student Data Privacy Agreements facilitated by that office.

The language of this resolution was generated by Monroe #1 and was reviewed by their attorney then shared with us and our component districts for our use. This was reviewed and discussed at Executive Cabinet yesterday and is ready to go to the BOCES Board.

RESOLVED that the Monroe 2-Orleans BOCES Data Protection Officer and/or the Monroe 2-Orleans BOCES Assistant Superintendent for Accountability, Technology, and Regional Services is each hereby authorized to execute Standard Student Data Privacy Agreements on behalf of Monroe 2-Orleans BOCES, as promulgated by the NYSED Chief Data Privacy Officer from time to time, along with any agreements and forms ancillary thereto. This resolution shall be continued unless amended or rescinded by the Board at some later date.

9. New Business
4. Annual Meeting Preparation

9. New Business
 5. Legislative Breakfast Attendance

10. Personnel and Staffing

1. Resolution to Approve Personnel and Staffing Agenda

11. Bids/Lease Purchases

1. Resolution to Accept Cooperative Electrical Repair, Maintenance and Installation Services Bid
2. Resolution to Accept Cooperative Health and Safety Supplies Bid
3. Resolution to Accept Cooperative Custodial Supplies Bid
4. Resolution to Accept Printer and Copier Supplies Bid
5. Resolution to Accept Industrial Heavy Equipment Tools Bid
6. Resolution to Accept Gates Chili CSD lease purchase of copier equipment
7. Resolution to Accept Resolution to participate in the Capital Region BOCES "Dream Consortium" Bid

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

BID RECOMMENDATION

COOPERATIVE ELECTRICAL REPAIR,
MAINTENANCE AND INSTALLATION SERVICE

Bid #RFB-2116-25A was opened on January 6, 2025, at 2:00 p.m. My recommendation for the award of this contract is as follows:

Schuler-Haas Electric Corp. \$30,348.36

Bids obtained: 12

Bids received: 1

Bid Analysis

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

Funds to be provided from the 2024-2025 & 2025-2026 O & M budget.

January 6, 2025
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 HEALTH AND SAFETY SUPPLIES

Bid# RFB-2102-24 was opened on November 12, 2024, at 2:00 p.m. My recommendation for the award of this contract is as follows:

Henry Schein	\$1,306.81
Quill	\$980.53
School Health Corp	\$860.25
Medco Supply	\$421.00
Pyramid School Products	\$395.98
Noble	\$99.71

Bids obtained: 61 Bids returned: 11

Bid Analysis

The bid for Cooperative Health & Safety Supplies has been recommended for award on a line-by-line basis to the lowest responsive and responsible bidders who met all the required specifications. The bid for Cooperative Health & Safety Supplies will be used by Monroe 2 BOCES teachers and office staff members.

Funds to be provided from the 2024-2025 and 2025-2026 Exceptional Children and O&M budgets.

January 7, 2025
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 CUSTODIAL SUPPLIES

Bid# RFB-2104-24 was opened on November 12, 2024, at 2:00 p.m. My recommendation for the award of this contract is as follows:

Dobmeier Janitor Supply	\$8,555.00
Hill & Marks, Inc.	\$25.55
WB Mason Company	\$41.42

Bids obtained: 92 Bids returned: 17

Bid Analysis

The bid for Cooperative Custodial Supplies has been recommended for award on a line-by-line basis to the lowest responsive and responsible bidders who met all the required specifications. The bid for Cooperative Custodial Supplies will be used by the O&M Department and Monroe 2 BOCES teachers and office staff members.

Funds to be provided from the 2024-2025 and 2025-2026 all programs' budgets.

January 7, 2025

Date

Wendy Vergamini

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 PRINTER AND COPIER SUPPLIES

Bid# RFB-2105-24 was opened on November 12, 2024, at 2:00 p.m. My recommendation for the award of this contract is as follows:

PC University Distributors, Inc.	\$3,204.00
Sourcenow LLC.	\$1,183.06

Bids Obtained: 49 Bids Submitted: 6

Bid Analysis

The bid for Cooperative Printer and Copier Supplies has been recommended for award on a line-by-line basis to the lowest responsive and responsible bidders who met all the required specifications. The bid for Cooperative Printer and Copier Supplies will be used by Monroe 2 BOCES teachers and office staff members.

Funds to be provided from the 2024-2025 and 2025-2026 all programs' budgets.

January 7, 2025
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

Industrial Heavy Equipment Tools

Bid #RFB-2121-25

The following bid was opened on December 12, 2024, at 2:00 p.m. My recommendation for the award of this bid is as follows:

Awarded Vendor: Topline Tool Warehouse \$38,552.42.00


- Bids obtained - 48
- Bids returned - 1

BID ANALYSIS

The bid for industrial heavy equipment tools for the Heavy Equipment Class at CTE. This bid has been recommended for an award to the lowest responsive and responsible bidder that met all the required bid specifications. The equipment will be used by the CTE Heavy Equipment Class.

Funds to be provided from the 2024-2025 budget.

January 7, 2025,
Date



Director of Procurement

January 7, 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 \$129,486.00 with sixty monthly payments. The Gates Chili Central School District Board approved the purchase at a meeting held on December 3, 2024. The details of the proposed purchase have been provided with this letter.

Thank you.

11/21/24 - gm

SCHEDULE B

GATES CHILI CENTRAL SCHOOL DISTRICT

BOARD RESOLUTION

Date:

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:

Canon Model	Building	Location
Vario Print 115	Gates Chili HS	District Office
Vario Print 115	Gates Chili MS	District Office
Image Runner 8900	Gates Chili MS	District Office
Image Runner 8900	Gates Chili MS	District Office

CERTIFICATION OF DISTRICT CLERK

I, Condensed 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 December 3, 2024, and have attached a copy of such resolution.

Condensed Brown
District Clerk

December 3, 2024
Date

SCHEDULE D
AUTHORIZING RESOLUTION
Equipment Lease-Purchase
For the benefit of Gates Chili 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 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 Usherwood Office Technology (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 15th day of January 2025.

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

Signature: _____ Date: _____
District Clerk

DESCRIPTION OF EQUIPMENT AND LOCATION OF EQUIPMENT:

Usherwood/ Canon Model	Building	Location
Vario Print 115	Gates Chili HS	District Office
Vario Print 115	Gates Chili MS	District Office
Image Runner 8900	Gates Chili MS	District Office
Image Runner 8900	Gates Chili MS	District Office

Cost of the Equipment:	\$129,486.00
Finance Cost:	\$ 0.00
Annual Cost:	\$ 2, 158. 10

DISTRICT INSTALLMENT PAYMENT SCHEDULE

<u>Payment</u>	<u>Amount</u>
FY 24/25	\$ 12,948.60 (billed annually) (Pro-rated)
FY 25/26	\$ 25,897.20 (billed annually)
FY 26/27	\$ 25,897.20 (billed annually)
FY 27/28	\$ 25,897.20 (billed annually)
FY 28/29	\$ 25,897.20 (billed annually)
FY 29/30	\$ 12,948.60 (billed annually) (Pro-rated)

BOARD RESOLUTION

**COOPERATIVE BIDDING
of
DATABASES, RESEARCH TOOLS, E-BOOKS, AUTOMATION AND MEDIA
FOR USE IN SCHOOL LIBRARY SYSTEMS
“DREAM CONSORTIUM”**

SCHOOL YEAR 2025-2026

WHEREAS,

A number of Boards of Cooperative Educational Services (BOCES) and School Library Systems (SLS) require software and database access

WHEREAS,

The BOCES or SLS named below is desirous of participating with other BOCES and SLS in New York State in cooperatively procuring the software and database access, as authorized by General Municipal Law, Section 119-o, and

WHEREAS,

The BOCES named below wishes to appoint the Albany-Schoharie-Schenectady-Saratoga BOCES (Capital Region BOCES) to advertise for, receive competitive proposals, and award contracts on their behalf; therefore

BE IT RESOLVED,

That the BOCES listed below hereby appoints the Capital Region BOCES to represent it in all matters relating above, and designates the Daily Gazette Newspaper as the legal publication for all related legal notifications, and,

BE IT FURTHER RESOLVED,

That the BOCES listed below authorizes Capital Region BOCES to represent it in all matters leading up to and including the entering into contracts for the purchase of the above mentioned software and database access, and,

BE IT FURTHER RESOLVED,

That the BOCES listed below agrees to (1) abide by majority decisions of the participating districts; (2) abide by the award of the Capital Region BOCES Board; (3) and that after the award of contracts it will conduct all negotiations directly with the awarded contractors

CERTIFICATION OF BOARD CLERK

I, _____, Clerk of the Board of
Monroe 2 – Orleans BOCES hereby certify that the above resolution was adopted by the required
majority vote of the Board at its meeting held on January 15, 2025.

Authorized Signature

Date

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

Jan. 15 Noon	MCSBA Information Exchange	Strathallan
	6:00 pm BOCES Board Meeting	ESC, Board Room
Jan. 20	BOCES closed, MLK, Jr. Holiday	
Jan. 22 Noon	MCSBA District Operations Committee	Strathallan
	5:45 pm MCSBA Steering Committee	Strathallan
Jan. 30 Noon	MCSBA Legislative Committee	Zoom
Feb. 01 8:30 am	MCSBA Legislative Breakfast	Shadow Lake
Feb. 2-4	NSBA Advocacy and Equity Institute	Washington, D.C.
Feb. 5	Noon MCSBA Information Exchange	Strathallan
Feb. 6	Noon BOCES Board Officer Agenda Review	TBD
	MCSBA Legislative Committee Debrief	Zoom
Feb. 12	Noon MCSBA District Operations Committee	Strathallan
	6:00 pm BOCES Board Meeting	ESC, Board Room
Feb. 17	BOCES Closed Presidents' Day Holiday	
Feb 18-21	No School Winter Recess	

15. Other Items

16. Executive Session

17. Adjournment