



**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, February 25, 2026, at 6:00 pm at the Richard E. TenHaken Educational Services Center, 3599 Big Ridge Road, Spencerport, NY 14559

*Anticipated Executive Session immediately following the regular board meeting to discuss matters relating to collective negotiations with the Paraprofessional Association and the employment history of a particular person*

**BOARD MEMBERS**

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

Gerald Maar  
Michael May  
Stephanie Merkley  
James Musshafen  
Xavier Williams - Student Board Member

**AGENDA**

1. Call the Meeting to Order
2. Pledge of Allegiance
3. Agenda Modification(s)
4. Approval of Minutes: January 21, 2026, Regular Meeting Minutes
5. S.H.I.N.E. Awards
6. Public Interaction
7. Board Presentation - 2026-27 Proposed Budget - Steve Roland, Assistant Superintendent for Finance and Operations
8. Financial Reports
  1. Resolution to Accept Treasurer's Report
  2. Resolution to Accept WinCap Reports
  3. Internal Claims Log
  4. Quarterly Extra Class Report
  5. Quarterly Contractor Report
  6. Bi-Annual Educational Foundation Fund Activities Statement
9. Audit Committee - Resolution to Accept January 21, 2026 Audit Committee Meeting Minutes
10. Old Business
11. New Business
  1. Resolution to Accept Risk Assessment for the Year Ending June 30, 2026.

12. Personnel and Staffing
  1. Resolution to Approve Personnel and Staffing Agenda
13. Bids/Lease Purchases
  1. Resolution to Accept Cooperative Art Supplies bid RFB-2146-26
  2. Resolution to Accept Eastern Suffolk BOCES SCHOOL YEAR 2026-2027 RESOLUTION JOINT MUNICIPAL COOPERATIVE BIDDING PROGRAM Eastern Suffolk BOCES Networked Copiers bid #2025-044-0402
14. Student Board Member Report
15. Executive Officer's Reports
  1. Albany D.S. Report
  2. Local Update
16. Upcoming Meetings/Calendar Events
  - Feb 25      Noon      MCSBA District Operations      Strathallan
  - 5:00 pm      Space Workshop      ESC Board Room
  - 6:00 pm      Board Meeting      ESC, PDC 3
  - Mar 2           MCSBA One-Day Advocacy Trip      Albany
  - Mar 4      Noon      MCSBA Legislative Committee      Strathallan
  - Mar 11      4:00 pm      MCSBA Info Exchange/Social Hour      BOCES 2
  - Mar 13      Noon      Board Office Agenda Review      TBD
  - Mar18      Noon      MCSBA District Operations      Strathallan
  - 6:00 pm      Board Meeting      ESC, PDC 3-4
  - Mar 19      8:00 am      MCSBA District Clerk Conference
17. Other Items
18. Executive Session - *to discuss matters relating to collective negotiations with the Paraprofessional Association and the employment history of a particular person*
19. Adjournment

1. Call the Meeting to Order
2. Pledge of Allegiance
3. Agenda Modification(s)

4. Approval of Minutes: January 21, 2026, Regular Meeting Minutes

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

## MINUTES

of the Regular Meeting held on Wednesday, January 21, 2026, 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	Michael May
R. Charles Phillips, Vice President	James Musshafen
John Abbott	Xavier Williams
Christa Bowling	
Kathleen Dillon	

**Absent:** Gerald Maar, Stephanie Merkley

### Staff Present

Thomas K. Putnam	Steve Roland
Karen Brown	Thomas Schulte
Steve Dawe	Jill Slavny
Ian Hildreth	
Kelly Mutschler	

**Additional Administrators:** Kerry Macko, Jon Koeng

### Guests:

Tina Bonfiglio	Linda Crist	Sarah Davis
Amanda Dedie	Chad Grant	Paula Green
Kate McElhaney		

1. The meeting was called to order by President Laba at 6:01 pm.
2. Pledge of Allegiance
3. Agenda Modification –
4. Approval of Minutes  
Resolved: To Approve the Minutes of the December 17, 2025, Regular Meeting  
*Moved by M. May, seconded by K. Dillon; passed unanimously*
5. S.H.I.N.E. Awards were presented by Jill Slavny, Kerry Macko, Steve Roland, Jon Koeng, and Edward Mongold to the following recipients:

Tina Bonfiglio	Linda Crist	Sarah Davis
Chad Grant	Paula Green	Kate McElhaney
6. There was no public Interaction
7. Board Presentations Career and Technical Education Principal Jon Joeng provided the board with an overview of CTE. The presentation included enrollment information as well as strengths and opportunities for the program. The board asked questions, thanked the presenters who then left the meeting at 6:27 pm

8. Financial Reports

1. Resolved: To Accept the Treasurer's Report as presented  
*Moved J. Abbott, seconded by C. Bowling; passed unanimously*
2. Resolved: To Accept the Win Cap Reports as presented  
*Moved by K. Dillon, seconded by J. Abbott; passed unanimously*

9. Old Business – There was no old business.

10. New Business

1. The board reviewed the Annual Meeting event including open board seats. Kathy Dillon and Jim Musshafen will run to extend their terms. Chuck Phillips will not be seeking a new term. The board and District Superintendent thanked Mr. Phillips for his 32 years of service on the Monroe 2-Orleans BOCES board.
2. The board discussed the upcoming MCSBA Legislative Breakfast. The following BOCES 2 Board members will attend: Kathy Dillon, John Abbott, Jim Musshafen

11. Personnel and Staffing

1. Resolved: To Approve the Personnel and Staffing Agenda and Addendum as presented  
*Moved by K. Dillon, seconded J. ABbott; passed unanimously*
2. Be it so hereby resolved that the following positions be created:
  - 1.0 FTE Transportation Coordinator, 12 months/year
  - 1.0 FTE Supervisor, Adult Education High School Equivalency Program, 12 months/year
  - 1.0 FTE Supervisor, Adult Education English for Speakers of Other Languages Program, 12 months/year*Moved by J. Abbott, seconded C. Bowling; passed unanimously*

12. Bids/Lease Purchases

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

1. COOPERATIVE HEALTH AND SAFETY SUPPLIES  
Bid #RFB-2142-25
 

Henry Schein	\$2171.72
Unipak Corp.	\$930.80
Pyramid School Products	\$887.28
Medco Supply	\$647.57
School Health Corp	\$436.86
Staples/Quill	\$390.00
Interboro Packaging Corp.	\$28.20
2. COOPERATIVE CUSTODIAL SUPPLIES  
Bid #RFB-2144-25
 

Dobmeier Janitor Supply	\$14,992.38
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Interboro Packaging	\$937.00
WB Mason Company	\$135.18
Pyramid School Products	\$55.68

3. COOPERATIVE BIDDING of DATABASES, RESEARCH TOOLS, E-BOOKS, AUTOMATION AND MEDIA FOR USE IN SCHOOL LIBRARY SYSTEMS “DREAM CONSORTIUM” SCHOOL YEAR 2026-2027

**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

*Items 12.1-12.3 were moved together by J. Abbott, seconded K. Dillon; passed unanimously*

- 13. Student Board Member Report
  - CTE students helped at Salvation Army to organize clothing
  - Craft and Vendor Sale will be held March 21, 2026 from 10 am – 4 pm at WEMOCO
  - Pancake sale also in March
  - Proceeds from both fundraisers will help students attend the state and national SkillsUSA competitions
  
- 14. Executive Officer’s Report  
**Albany Updates:** DS meeting is January 26-27. May be held via zoom due to impending winter storm  
**Local Updates:**
  - Dennis Laba attended a fundraiser for Gates Chili this month. The Gates Chili community hosted the Harlem Wizards
  
- 15. Upcoming Meetings/Calendar Events – the various meetings for the month were listed in the agenda
  
- 16. Other Items - none

17. Executive Session

At 6:41 pm, K. Dillon made a motion to adjourn the meeting to executive session to discuss matters related to a proposed lease of real property, as disclosure at this time would substantially affect the value of the property; seconded by J. Abbott; passed unanimously

Respectfully Submitted,



Kelly Mutschler  
Clerk of the Board

**Members Present**

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

Gerald Maar  
Michael May  
Stephanie Merkely  
James Musshafen

**Others present:**

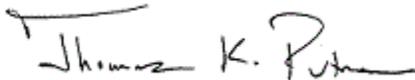
Karen Brown, Steve Roland, Tom Schulte,  
Jill Slavny

At 6:45, a motion was made by M. May, seconded by K. Dillon, to come out of Executive Session; passed unanimously.

18. Adjournment

At 6:46 pm, a motion was made by K. Dillon, to adjourn the meeting, seconded by C. Phillips; passed unanimously.

Respectfully submitted,



Thomas K. Putnam  
District Superintendent, Clerk Pro Tem

5. S.H.I.N.E. Awards

6. Public Interaction

7. Board Presentation – 2026-27 Proposed Budget - Steve Roland,  
Assistant Superintendent for Finance and Operations

# 2026/27 BOCES Budget



February 25, 2026

# 2026/27 School Year 3-Part Budget

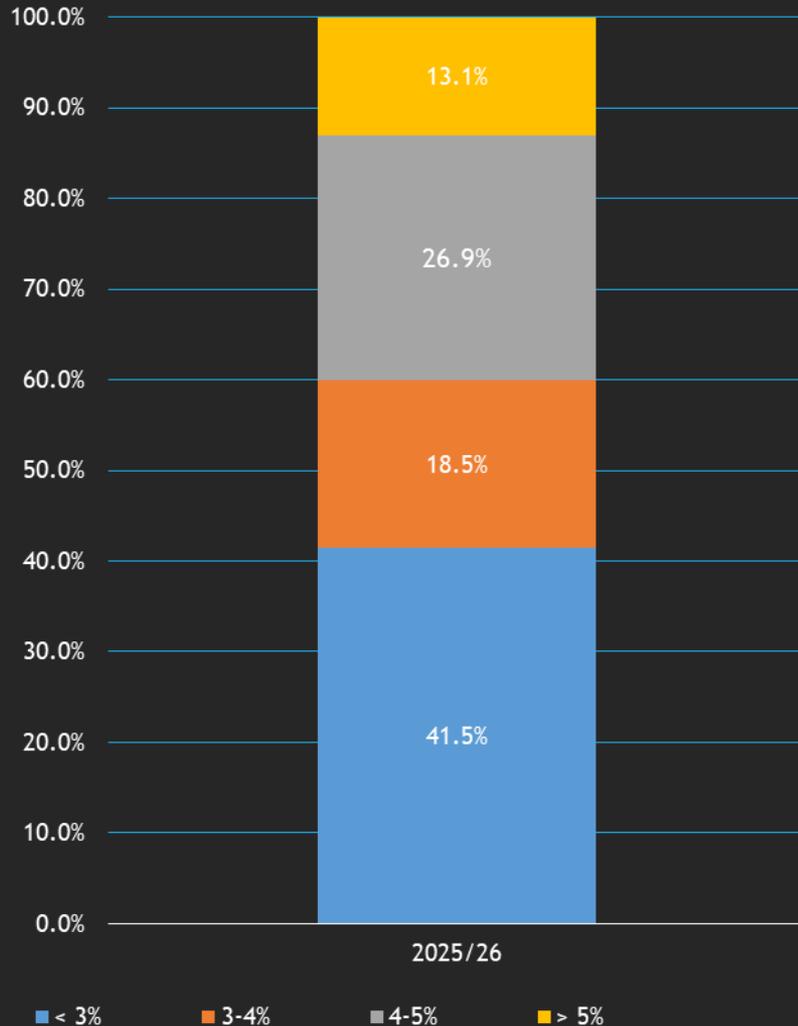
Budget Category	Proposed Amt	\$ Change	% Change
Elected Services	\$92,494,423	\$2,735,147	3.0%
Admin	\$9,123,623	\$164,810	1.8%
Capital	\$4,181,528	+ \$327,650	+ 8.5%
General Fund	\$105,634,764	\$3,187,797	3.1%

# General Fund

## Budget Factors

- Service Requests
- Contractual Agreements
  - Settled Contracts
  - Classified
  - Paraprofessionals
- Health Insurance Costs
- ERS Reserve
- Special Ed Classroom Program Unit Costs
- Medicare Rates

# Program Unit Costs

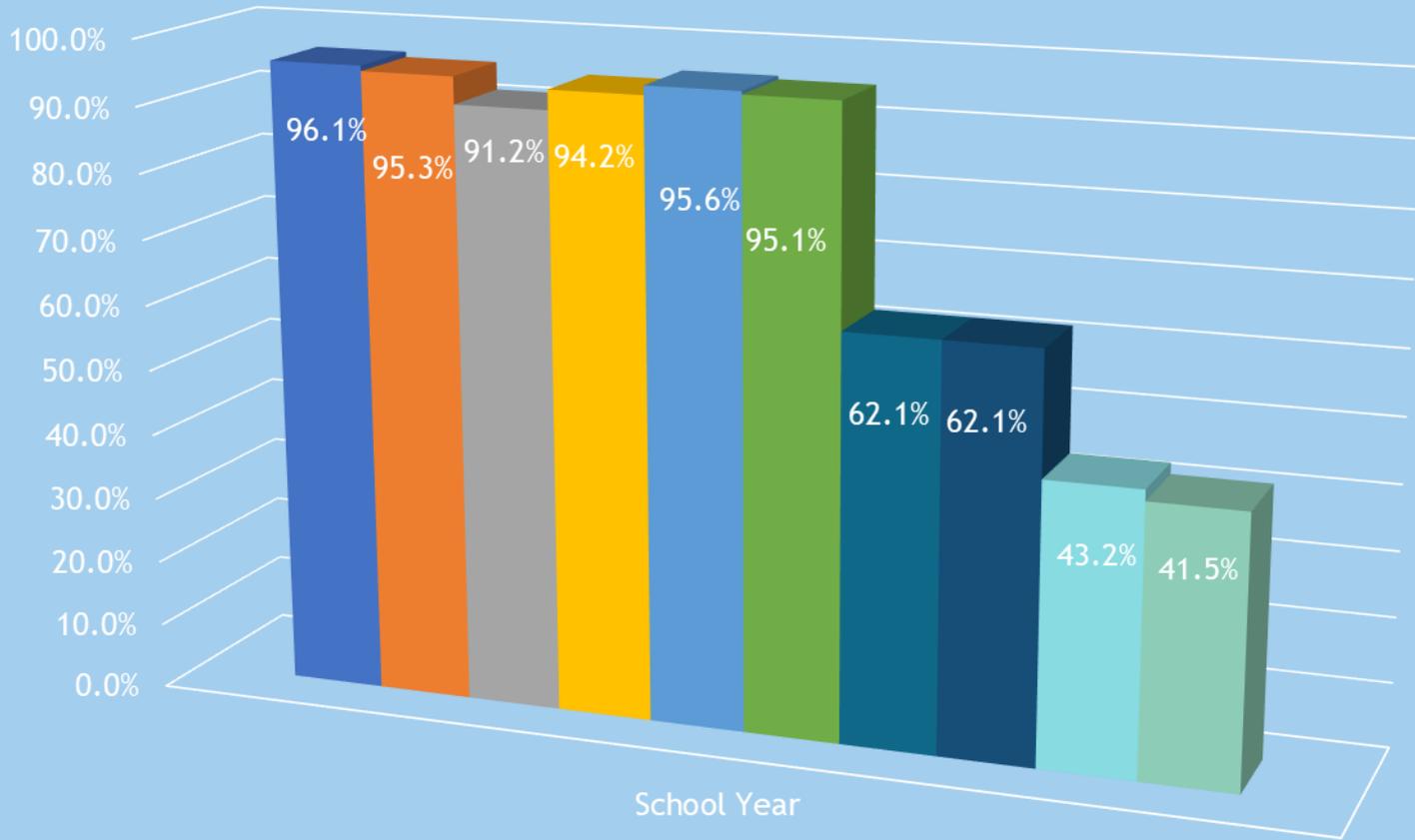


- ▶ < 3% 54 Unit Costs
- ▶ 3-4% 24 Unit Costs
- ▶ 4-5% 35 Unit Costs
- ▶ > 5% 17 Unit Costs

- 4.3% Avg Unit Cost
- 4.0% Median Unit Cost
- 5.3% Unit Cost Variance

# Unit Cost History

## 3.0% or Less



■ 17/18 ■ 18/19 ■ 19/20 ■ 20/21 ■ 21/22 ■ 22/23 ■ 23/24 ■ 24/25 ■ 25/26 ■ 26/27

# Unit Costs > 5%

- ▶ Special Ed CoSers
  - ▶ Added Supports
    - ▶ Crisis Interveners
    - ▶ Behavior Specialist
    - ▶ Agency Contracts
    - ▶ Float and Classroom Paras
  - ▶ Unit Cost Increases
    - ▶ 6 of 10 Classroom Unit Costs 5-10%
    - ▶ 2 of 10 Classroom Unit Costs > 10%
  - ▶ CoSers Impacted
    - ▶ 12:1:2 - **Community & Career Readiness**, Community & Transition Readiness
    - ▶ 8:1:1 - CaSS, Project Search
    - ▶ 6:1:1 - **Medically Fragile (K-12)**, Center Based
    - ▶ 6:1:2 - ASD, Complex Needs

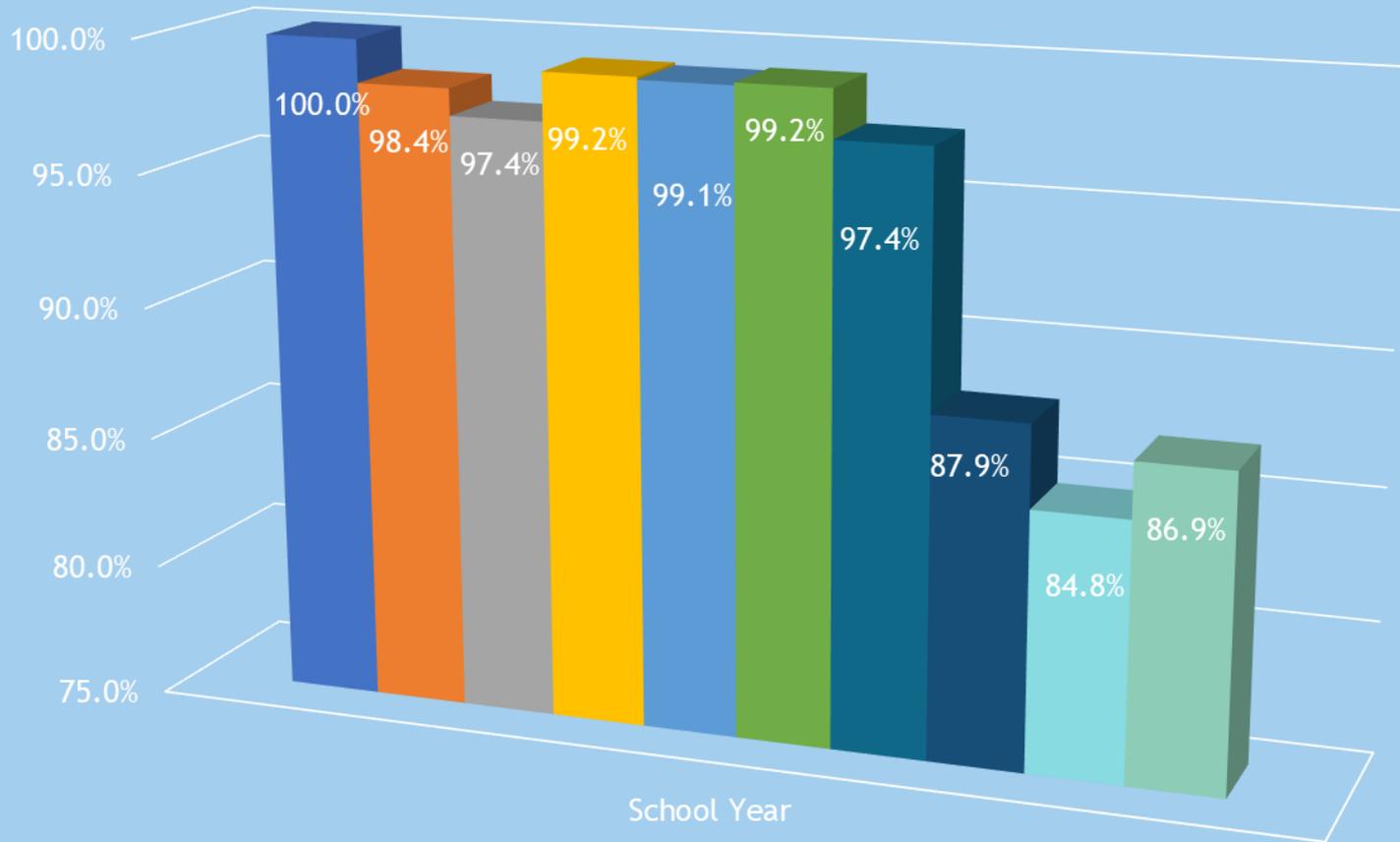
# Unit Costs > 5%

- ▶ Staffing CoSers
  - ▶ Salary Adjustments & Benefits
  - ▶ CoSers Impacted
    - ▶ 1:1 Para
    - ▶ Interpreter
    - ▶ Shared Tech
    - ▶ Labor Relations
    - ▶ Communications Specialist

# Unit Costs > 5%

- ▶ Small CoSers
  - ▶ Large Percentage, Small Dollars
  - ▶ CoSers Impacted
    - ▶ Assistive Tech Loan Closet
    - ▶ MAARS
    - ▶ Records Management

# Unit Cost History Less Than 5.0%



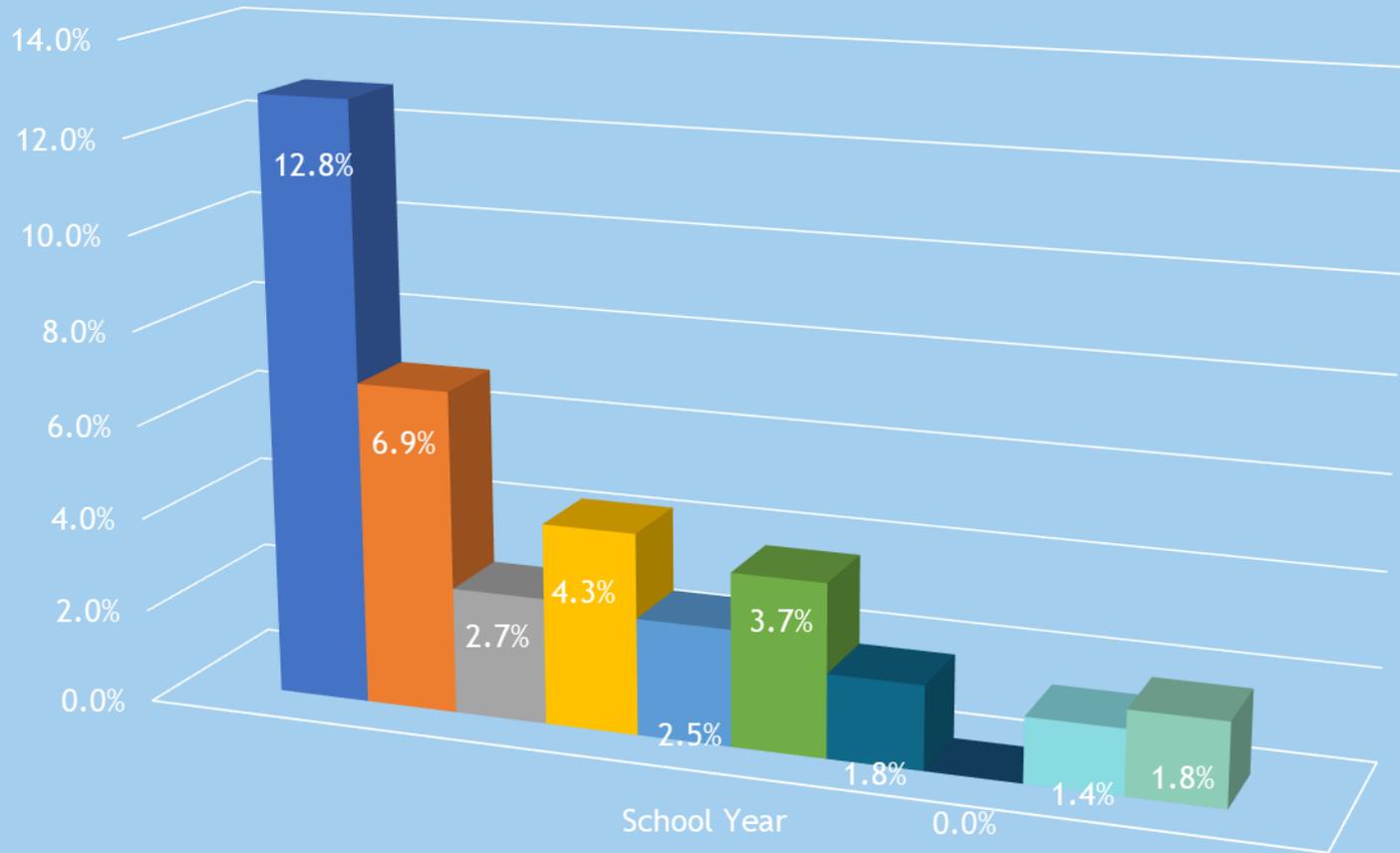
■ 17/18 ■ 18/19 ■ 19/20 ■ 20/21 ■ 21/22 ■ 22/23 ■ 23/24 ■ 24/25 ■ 25/26 ■ 26/27

# 2026/27 Admin Budget vs. Charge

	2025/26	2026/27	% Change
Central Office	\$3,191,094	\$3,363,530	+ 5.4%
Retirees	\$5,767,718	\$5,760,093	< 0.1%>
Total Admin Budget	\$8,958,813	\$9,123,623	1.8%
Unclassified Revenue	\$695,000	\$700,000	+ 0.7%
Component Charge	\$8,263,813	\$8,423,623	1.9%>
Total Admin Revenue	\$8,958,813	\$9,123,623	0.0%

- Drives \$4.3mm In BOCES Aid
  - 45.4% Net Cost To Districts

# Admin Budget History



■ 17/18 ■ 18/19 ■ 19/20 ■ 20/21 ■ 21/22 ■ 22/23 ■ 23/24 ■ 24/25 ■ 25/26 ■ 26/27

# Capital & Facilities Budget

Capital Projects	\$1,146,062	+ 4.8%
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➤ Contribution - Used Towards CTE Welding Classroom Renovations

\* Capital Contribution is Aidable in the Year it Attaches to a Project

# Capital & Facilities Budget

Facility Leases	\$3,035,466	+ 9.9%
Less: BOCES Aid	- \$2,270,517	*
Less: Component Revenue	- \$421,002	
Net Cost	+ \$343,947	

➤ CTE Facility, Special Ed Facility

\* Facility Costs Qualify for Aid w/o Reduction (Received the Same SY)

# 2026/27 BOCES Budget



8. Financial Reports

1. Resolution to Accept Treasurer's Report
2. Resolution to Accept WinCap Reports
3. Internal Claims Log
4. Quarterly Extra Class Report
5. Quarterly Contractor Report
6. Bi-Annual Educational Foundation Fund Activities Statement

**Monroe 2 - Orleans BOCES**  
**Treasurer's Report**  
**Period Ending December 31, 2025**

	<b>GENERAL FUND</b>		<b>SPECIAL AID FUND</b>	
<b>BEGINNING CASH ON HAND</b>		32,854,036.72		869,271.12
<b>RECEIPTS:</b>				
Interest Earned	58,652.88		188.54	
Charges for Services	10,118,252.17		-	
Non-Contract Services	35,241.37		-	
Collected for Other Funds	35,608.61		-	
State, Federal and Local Aid	-		925,801.27	
Transfers from Other Funds	573,328.51		-	
Miscellaneous Funds	245,288.48		33.95	
<b>TOTAL RECEIPTS</b>	<b>11,066,372.02</b>	<b>11,066,372.02</b>	<b>926,023.76</b>	<b>926,023.76</b>
<b>DISBURSEMENTS</b>				
Payroll and Benefits	3,521,940.93		900.00	
Warrants	20,505,619.82		166,814.78	
Transfers to Other Funds	-		573,328.51	
Miscellaneous Disbursements	677.70		377.55	
<b>TOTAL DISBURSEMENTS</b>	<b>24,028,238.45</b>	<b>(24,028,238.45)</b>	<b>741,420.84</b>	<b>(741,420.84)</b>
<b>ENDING CASH ON HAND:</b>		<b>19,892,170.29</b>		<b>1,053,874.04</b>
GENERAL FUND CHECKING	3,560,692.74		SPECIAL AID CHKG - CHASE	1,053,874.04
GENERAL FUND CLASS	8,521,098.53		SPECIAL AID CHKG - M&T	-
PAYROLL CHECKING	1,949,418.17			
DENTAL/FSA ACCOUNT CASH	124,127.05			
GENERAL FUND CD	1,044,099.44			
CASH- LIABILITY RESERVE	710,092.87			
CASH- UNEMPLOYMENT RES	248,944.32			
CASH- CTE RESERVE	142,535.31			
CASH - INSURANCE RESERVE	646,693.44			
TREASURY INVESTMENTS	2,944,468.42			
	<b>19,892,170.29</b>			<b>1,053,874.04</b>

**BEGINNING CASH ON HAND**

**MISC SPECIAL REVENUE**

329,560.72

**RECEIPTS:**

Interest Earned  
Component Contributions  
Transfers from Other funds  
Donations  
Miscellaneous Funds

259.45

-

-

-

-

**TOTAL RECEIPTS**

259.45

259.45

**DISBURSEMENTS**

Warrants  
Scholarships  
Transfers to Other Funds  
Miscellaneous Disbursements

-

-

-

-

**TOTAL DISBURSEMENTS**

-

-

**ENDING CASH ON HAND:**

329,820.17

B4 SCIENCE  
GIFT FUND SAVINGS

254,362.64

75,457.53

329,820.17

**CAPITAL FUND**

5,533,790.40

15,404.36

-

-

-

-

15,404.36

15,404.36

668,542.29

-

-

-

668,542.29

(668,542.29)

4,880,652.47

CAPITAL FUND CHECKING  
CAPITAL FUND INVESTMENTS

694,334.16

4,186,318.31

4,880,652.47

----- 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
<b>BEGINNING CASH ON HAND</b>	19,784,851.10	130,008,649.06	46,873,329.51	(11,086.51)	196,655,743.16
<b>RECEIPTS:</b>					
Interest Earned	87,311.68	272,168.36	127,971.12	-	
Contributions	1,324,426.21	26,269,424.80	-	511,376.92	
Miscellaneous Funds	129,144.70	27,082.94	16,045.99	1,191.84	
<b>TOTAL RECEIPTS</b>	1,540,882.59	26,568,676.10	144,017.11	512,568.76	28,766,144.56
<b>DISBURSEMENTS</b>					
Claims	1,762,462.41	30,358,601.10	544,972.86	219,501.72	
Admin and Other Disbursements	92,065.95	786,625.59	10,658.00	-	
<b>TOTAL DISBURSEMENTS</b>	1,854,528.36	31,145,226.69	555,630.86	219,501.72	(33,774,887.63)
<b>ENDING CASH ON HAND:</b>	19,471,205.33	125,432,098.47	46,461,715.76	281,980.53	191,647,000.09
RASHP I CHECKING	2,323,154.05				2,323,154.05
RASHP I SAVINGS / INVESTMENTS	8,910,347.35				8,910,347.35
RASHP II CHECKING		10,344,386.99			10,344,386.99
RASHP II SAVINGS / INVESTMENTS		64,710,133.51			64,710,133.51
RASWC CHECKING			2,047,072.19		2,047,072.19
RASWC SAVINGS / INVESTMENTS			26,862,324.81		26,862,324.81
WFL WC CHECKING				281,980.53	281,980.53
TREASURY INVESTMENTS	8,237,703.93	50,377,577.97	17,552,318.76		76,167,600.66
<b>TOTAL CASH</b>	19,471,205.33	125,432,098.47	46,461,715.76	281,980.53	191,647,000.09

Collateral Analysis	M&T Bank	Five Star Bank	Chase Bank
Bank Totals	15,870,792.25	78,861,473.00	8,977,581.87
<i>Collateral:</i>			
FDIC	500,000.00	250,000.00	250,000.00
Additional FDIC through CD Option	-	61,835,243.03	-
Collateral held by Bank	-	-	9,824,188.25
Collateral held by Third Party	15,796,702.87	17,395,608.69	-
	<u>16,296,702.87</u>	<u>79,480,851.72</u>	<u>10,074,188.25</u>
Over / (Under) Collateralized	425,910.62	619,378.72	1,096,606.38

Treasurer's Notes:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

This is to certify that I have received these balances:

  
 \_\_\_\_\_  
 District Clerk

  
 \_\_\_\_\_  
 Assistant Superintendent for Finance and Operations

  
 \_\_\_\_\_  
 Treasurer

2/19/2026  
 \_\_\_\_\_  
 Date

2/17/26  
 \_\_\_\_\_  
 Date

1/23/26  
 \_\_\_\_\_  
 Date

# MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 01/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
<b>0 Administration</b>							
100 SALARIES		1,469,952.00	60,000.00	1,529,952.00	931,009.17	553,269.02	45,673.81
200 EQUIPMENT		18,750.00	111,657.88	130,407.88	111,472.06	0.00	18,935.82
300 SUPPLIES		17,050.00	3,200.00	20,250.00	8,511.13	10,881.80	857.07
400 CONTRACTUAL		525,092.00	356,657.19	881,749.19	463,685.67	389,343.59	28,719.93
470 Rental of Facilities		2,760,820.00	0.00	2,760,820.00	1,344,735.20	698,496.77	717,588.03
700 INTEREST ON REVENUE NOTES		5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
800 EMPLOYEE BENEFITS		798,626.00	-6,700.00	791,926.00	417,895.13	268,970.92	105,059.95
899 Oth Post Retirement Benft		5,738,618.00	-104,500.00	5,634,118.00	2,681,185.58	0.00	2,952,932.42
910 TRANSFER TO CAPITAL FUND		1,093,058.00	0.00	1,093,058.00	1,093,058.00	0.00	0.00
950 TRANSFER FROM O & M		83,628.00	0.00	83,628.00	83,628.00	0.00	0.00
960 TRANSFER CHARGE		302,096.00	738.00	302,834.00	302,834.00	0.00	0.00
<b>Subtotal of 0 Administration</b>		<b>12,812,690.00</b>	<b>421,053.07</b>	<b>13,233,743.07</b>	<b>7,438,013.94</b>	<b>1,920,962.10</b>	<b>3,874,767.03</b>
<b>1 Career Education</b>							
100 SALARIES		6,278,948.00	-151,795.55	6,127,152.45	2,982,956.16	2,953,577.24	190,619.05
200 EQUIPMENT		185,000.00	108,892.90	293,892.90	222,918.64	81,536.94	-10,562.68
300 SUPPLIES		542,025.00	155,031.70	697,056.70	423,965.08	165,452.51	107,639.11
400 CONTRACTUAL		562,750.00	128,556.55	691,306.55	368,236.65	235,967.07	87,102.83
800 EMPLOYEE BENEFITS		3,292,534.00	-260,490.58	3,032,043.42	1,517,125.68	1,326,328.96	188,588.78
950 TRANSFER FROM O & M		1,789,794.00	0.00	1,789,794.00	1,789,794.00	0.00	0.00
960 TRANSFER CHARGE		669,565.00	44,181.62	713,746.62	713,746.62	0.00	0.00
990 TRANS CREDTS FR OTHER FUND		-1,000.00	0.00	-1,000.00	-1,000.00	0.00	0.00
<b>Subtotal of 1 Career Education</b>		<b>13,319,616.00</b>	<b>24,376.64</b>	<b>13,343,992.64</b>	<b>8,017,742.83</b>	<b>4,762,862.72</b>	<b>563,387.09</b>
<b>2 Special Education</b>							
100 SALARIES		6,245,075.00	42,650.10	6,287,725.10	2,661,072.99	2,792,753.52	833,898.59
200 EQUIPMENT		76,108.00	56,619.23	132,727.23	73,120.02	2,439.84	57,167.37
300 SUPPLIES		67,823.00	18,806.15	86,629.15	27,857.63	25,760.12	33,011.40
400 CONTRACTUAL		1,908,040.96	-1,335,785.62	572,255.34	23,531.84	276,771.93	271,951.57
490 SCH DIST AND OTHER BOCES		7,630,599.52	2,237,375.17	9,867,974.69	5,770,626.73	0.00	4,097,347.96
800 EMPLOYEE BENEFITS		3,874,704.00	163,978.25	4,038,682.25	3,599,197.08	220,706.48	218,778.69
950 TRANSFER FROM O & M		710,478.00	0.00	710,478.00	710,478.00	0.00	0.00
960 TRANSFER CHARGE		17,596,420.00	11,357.09	17,607,777.09	17,607,777.09	0.00	0.00
970 TR CREDTS FR SERVICE PROGR		0.00	-11,975.22	-11,975.22	-11,975.22	0.00	0.00
<b>Subtotal of 2 Special Education</b>		<b>38,109,248.48</b>	<b>1,183,025.15</b>	<b>39,292,273.63</b>	<b>30,461,686.16</b>	<b>3,318,431.89</b>	<b>5,512,155.58</b>
<b>3 Itinerent Services</b>							
100 SALARIES		10,448,626.00	-1,060,340.20	9,388,285.80	4,302,970.48	4,651,319.05	433,996.27
200 EQUIPMENT		183,280.00	-9,541.15	173,738.85	117,549.13	218.99	55,970.73
300 SUPPLIES		62,387.00	8,700.85	71,087.85	20,561.38	18,106.80	32,419.67
400 CONTRACTUAL		689,872.00	1,336,465.72	2,026,337.72	515,118.89	763,978.11	747,240.72
490 SCH DIST AND OTHER BOCES		29,715.35	60,900.85	90,616.20	33,268.28	0.00	57,347.92

# MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 01/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
800	EMPLOYEE BENEFITS	5,901,950.00	-623,953.92	5,277,996.08	4,343,886.43	397,569.77	536,539.88
950	TRANSFER FROM O & M	5,456.00	0.00	5,456.00	5,456.00	0.00	0.00
960	TRANSFER CHARGE	2,041,372.00	1,188.00	2,042,560.00	2,042,560.00	0.00	0.00
970	TR CREDTS FR SERVICE PROGR	-11,100,802.00	0.00	-11,100,802.00	-11,100,802.00	0.00	0.00
<b>Subtotal of 3 Itinerent Services</b>		<b>8,261,856.35</b>	<b>-286,579.85</b>	<b>7,975,276.50</b>	<b>280,568.59</b>	<b>5,831,192.72</b>	<b>1,863,515.19</b>
<b>4 General Instruction</b>							
100	SALARIES	2,341,247.00	-10,869.24	2,330,377.76	1,634,088.72	584,850.13	111,438.91
200	EQUIPMENT	6,000.00	1,100.00	7,100.00	-281.79	4,539.53	2,842.26
300	SUPPLIES	14,655.00	2,914.54	17,569.54	11,827.19	3,339.64	2,402.71
400	CONTRACTUAL	624,881.38	86,089.45	710,970.83	405,548.88	34,708.98	270,712.97
490	SCH DIST AND OTHER BOCES	627,702.79	649,113.74	1,276,816.53	560,701.60	0.00	716,114.93
800	EMPLOYEE BENEFITS	903,931.00	-5,585.03	898,345.97	491,692.92	235,478.53	171,174.52
950	TRANSFER FROM O & M	189,699.00	0.00	189,699.00	189,699.00	0.00	0.00
960	TRANSFER CHARGE	251,299.00	5,123.10	256,422.10	256,422.10	0.00	0.00
970	TR CREDTS FR SERVICE PROGR	-51,095.00	0.00	-51,095.00	-51,095.00	0.00	0.00
990	TRANS CREDTS FR OTHER FUND	-2,835.00	0.00	-2,835.00	-2,410.00	0.00	-425.00
<b>Subtotal of 4 General Instruction</b>		<b>4,905,485.17</b>	<b>727,886.56</b>	<b>5,633,371.73</b>	<b>3,496,193.62</b>	<b>862,916.81</b>	<b>1,274,261.30</b>
<b>5 Instruction Support</b>							
100	SALARIES	6,656,618.00	-116,723.00	6,539,895.00	3,463,585.02	2,758,681.47	317,628.51
200	EQUIPMENT	5,809,974.00	1,557,925.65	7,367,899.65	1,966,430.60	1,072,906.01	4,328,563.04
300	SUPPLIES	928,724.00	37,976.69	966,700.69	549,986.68	148,118.01	268,596.00
400	CONTRACTUAL	11,014,763.00	842,926.77	11,857,689.77	6,724,235.31	3,474,276.30	1,659,178.16
490	SCH DIST AND OTHER BOCES	999,850.16	425,763.01	1,425,613.17	899,349.53	0.00	526,263.64
800	EMPLOYEE BENEFITS	3,355,411.00	-12,985.36	3,342,425.64	2,107,287.79	1,124,108.27	111,029.58
950	TRANSFER FROM O & M	1,058,191.00	0.00	1,058,191.00	1,058,191.00	0.00	0.00
960	TRANSFER CHARGE	1,385,943.00	8,173.50	1,394,116.50	1,394,116.50	0.00	0.00
970	TR CREDTS FR SERVICE PROGR	-3,435,920.00	-73,290.21	-3,509,210.21	-3,509,210.21	0.00	0.00
990	TRANS CREDTS FR OTHER FUND	-56,141.00	0.00	-56,141.00	-43,887.00	0.00	-12,254.00
<b>Subtotal of 5 Instruction Support</b>		<b>27,717,413.16</b>	<b>2,669,767.05</b>	<b>30,387,180.21</b>	<b>14,610,085.22</b>	<b>8,578,090.06</b>	<b>7,199,004.93</b>
<b>6 Other Services</b>							
100	SALARIES	2,719,347.00	-74,603.00	2,644,744.00	1,648,619.35	1,019,443.97	-23,319.32
200	EQUIPMENT	455,406.00	548,063.92	1,003,469.92	792,895.23	52,887.89	157,686.80
300	SUPPLIES	36,393.00	-19,799.17	16,593.83	4,544.33	5,898.91	6,150.59
400	CONTRACTUAL	4,239,758.70	209,176.19	4,448,934.89	2,232,466.28	1,564,854.88	651,613.73
490	SCH DIST AND OTHER BOCES	4,168,353.89	9,025,541.76	13,193,895.65	11,247,814.19	0.00	1,946,081.46
800	EMPLOYEE BENEFITS	1,276,289.00	-22,672.00	1,253,617.00	746,720.43	538,164.64	-31,268.07
950	TRANSFER FROM O & M	151,412.00	0.00	151,412.00	151,412.00	0.00	0.00
960	TRANSFER CHARGE	146,520.00	100.00	146,620.00	146,620.00	0.00	0.00
970	TR CREDTS FR SERVICE PROGR	-2,323,275.00	149,262.00	-2,174,013.00	-2,174,013.00	0.00	0.00
990	TRANS CREDTS FR OTHER FUND	-93,305.00	4,914.00	-88,391.00	-77,343.00	0.00	-11,048.00

## MONROE 2 - ORLEANS BOCES

Budget Status Report As Of: 01/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
<b>Subtotal of 6 Other Services</b>		<b>10,776,899.59</b>	<b>9,819,983.70</b>	<b>20,596,883.29</b>	<b>14,719,735.81</b>	<b>3,181,250.29</b>	<b>2,695,897.19</b>
<b>7 Undefined</b>							
100 SALARIES		5,296,110.00	28,461.70	5,324,571.70	2,981,037.83	1,808,411.85	535,122.02
200 EQUIPMENT		110,175.00	24,456.00	134,631.00	33,997.68	74,254.83	26,378.49
300 SUPPLIES		257,563.00	32,543.00	290,106.00	142,174.75	111,511.40	36,419.85
400 CONTRACTUAL		2,318,718.00	215,535.00	2,534,253.00	1,323,894.91	787,368.31	422,989.78
490 SCH DIST AND OTHER BOCES		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
800 EMPLOYEE BENEFITS		2,718,888.00	-161,223.82	2,557,664.18	-2,461,225.57	4,993,547.07	25,342.68
950 TRANSFER FROM O & M		739,518.00	0.00	739,518.00	739,518.00	0.00	0.00
960 TRANSFER CHARGE		1,811,204.00	14,729.12	1,825,933.12	1,825,933.12	0.00	0.00
970 TR CREDTS FR SERVICE PROGR		-12,021,503.00	-149,587.00	-12,171,090.00	-12,171,090.00	0.00	0.00
990 TRANS CREDTS FR OTHER FUND		-1,232,673.00	-4,914.00	-1,237,587.00	-1,222,618.00	0.00	-14,969.00
<b>Subtotal of 7 Undefined</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-8,808,377.28</b>	<b>7,775,093.46</b>	<b>1,033,283.82</b>
<b>Total GENERAL FUND</b>		<b>115,903,208.75</b>	<b>14,559,512.32</b>	<b>130,462,721.07</b>	<b>70,215,648.89</b>	<b>36,230,800.05</b>	<b>24,016,272.13</b>

# MONROE 2 - ORLEANS BOCES

Revenue Status Report As Of: 01/31/2026

Fiscal Year: 2026

Fund: A GENERAL FUND

Revenue Account	Service	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
0 Administration			12,812,690.00	421,053.07	13,233,743.07	9,396,831.62	3,768,240.04	352,381.66
1 Career Education			13,319,616.00	27,633.14	13,347,249.14	8,886,502.21	4,500,596.52	60,226.23
2 Special Education			38,109,248.48	1,501,411.79	39,610,660.27	24,982,378.79	14,577,589.58	7,844.37
3 Itinerent Services			8,261,856.35	-281,991.15	7,979,865.20	5,090,975.21	2,913,419.20	24,564.91
4 General Instruction			4,905,485.17	733,258.59	5,638,743.76	4,023,698.15	1,785,085.87	171,666.95
5 Instruction Support			27,717,413.16	2,785,933.27	30,503,346.43	22,030,584.95	7,754,380.94	50,636.00
6 Other Services			10,776,899.59	9,873,626.85	20,650,526.44	15,689,355.07	4,390,670.47	35,249.60
<b>Total GENERAL FUND</b>			<b>115,903,208.75</b>	<b>15,060,925.56</b>	<b>130,964,134.31</b>	<b>90,100,326.00</b>	<b>39,689,982.62</b>	<b>702,569.72</b>

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

These are estimates to balance the budget

**Monroe 2 - Orleans BOCES**  
**Extra Class Report**  
**October 1, 2025 - December 31, 2025**

<b>Balance 10/01/2025</b>		<b>\$ 7,076.66</b>
Add:		
Vending machine sales		\$ 383.30
Fundraiser - Meat Sticks		\$ 1,140.50
Fundraiser - Wemoco Plates		\$ 330.00
Fundraiser - Pancake Sale		\$ 1,381.29
Fundraiser - Bottle / Can returns		\$ 179.10
Donations - Skills		\$ 15.00
Miscellaneous		\$ 75.00
Craft and Vendor Sale - Table Sales		\$ 1,350.00
	<b>Total Receipts</b>	<b>\$ 4,854.19</b>
Deduct:		
<b>Checks 1207-1218</b>		
Conference related expenses		\$ 300.38
Vending machine inventory		\$ 186.20
Fundraiser - Meat sticks		\$ 1,062.00
Misc - expenses		\$ 75.00
Skills parties		\$ 1,730.33
Skills Supplies		\$ 329.00
	<b>Total Deductions</b>	<b>\$ 3,682.91</b>
<b>Balance 12/31/25</b>		<b>\$ 8,247.94</b>





# THE COMMUNITY FOUNDATION

## Monroe 2 - Orleans Educational Foundation Fund

### Fund Activity Statement October 1, 2025 through December 31, 2025

	Previous Quarter <b><u>Oct – Dec 25</u></b>	Year To Date <b><u>Apr – Dec 25</u></b>
Beginning Balance	\$2,133,834.56	\$1,936,422.90
Revenue		
Investment Return Revenue	90,794.60	300,704.72
Expenses		
Administration Fee	(4,694.47)	(13,608.08)
Investment Return Expense	(2,391.93)	(5,976.78)
<b>Ending Balance</b>	<b><u><u>\$2,217,542.76</u></u></b>	<b><u><u>\$2,217,542.76</u></u></b>
<b>Spendable Balance</b>	<b><u><u>\$ 0.00</u></u></b>	<b><u><u>\$ 0.00</u></u></b>

9. Audit Committee – Resolution to Accept January 21, 2026 Audit Committee Meeting Minutes



**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**

**January 21, 2026**

Members Present: John Abbott, Dennis Laba, Mike May, Chuck Phillips

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

**I. Risk Assessment**

Mary Young from Lumsden & McCormick (L&M) reviewed highlights from their updated Risk Assessment report for the year ending June 30, 2026. Mary noted that the items in blue represent a change from prior reports.

Mary mentioned that our Internal Claims Auditor (ICA) will begin sampling cumulative vendor payments to ensure we are meeting Bidding requirements; this will become part of the ICA’s normal process.

L&M is required to test a high-risk area annually. The Audit Committee recommended our Extra Classes for 25/26 which will involve testing cash receipt and disbursement transactions for Skills USA and Future Farmers of America. L&M will begin testing in April. The next Audit Committee meeting will likely be in June once the Test report is available.

Cc: Board

10. Old Business

11. New Business

1. Resolution to Accept Risk Assessment for the Year Ending June 30, 2026.



## Monroe 2 – Orleans BOCES

### RISK ASSESSMENT

FOR THE YEAR ENDING JUNE 30, 2026

January 12, 2026

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 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
<b>Dana Fose</b>	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
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
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
<b>Margaret McKay</b>	Senior Purchasing Specialist	Purchase order approval, bids, auctions
<b>Ray Miller</b>	<b>Supervising Manager of Communication and Technology Services</b>	<b>Information technology, cybersecurity</b>
Edward Mongold	Principal – Westside Academy	Approves purchase order requisitions, reviews timesheets
<b>Cassandra Montemarano</b>	<b>Assistant Principal – Preschool Programming</b>	Pre-school billing
Robert Nells	Exceptional Children Supervisor – Ridgecrest Academy	Oversees program
Allysia Pogel	WEMOCO 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/ <b>Faculty Auditor</b>	General ledger, check signer, electronic transfers, journal entries, health plans, <b>extraclassroom review</b>
Julia Van Skiver	Human Resources Clerk	Health, dental, and medical benefits
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

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- 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 Senior Purchasing Specialist
  - **To purchase items with a blanket PO, employees at WEMOCO must get prior approval from the Account Clerk at WEMOCO**
- Open PO list is sent to departments by the 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 **\$145,000** with no cash advance option
    - Individual credit limits for Chase purchasing cards range from **\$1,000** to \$20,000 and are set for each employee with a purchasing card; only the Director of Procurement, **District Treasurer**, and the District Superintendent have credit limits of \$20,000
  - Gas cards are signed out for a specific vehicle or purpose (i.e. rental car) 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

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- 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 packing slips, where applicable, by the 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

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- 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 **and Assistant Superintendent of Operations and Finance** each month
- Reviews cell phone **and MiFi bills** each month
- Mails all checks directly
- The Claims Auditor does not review for bidding possibilities
- Meets with the Board annually
- **Reconciles the workers' compensation bank accounts and reviews all other bank reconciliations**
- **The Claims Auditor intends to begin reviewing a cumulative Vendor Payment Report for bidding opportunities**

#### PAYROLL AND BENEFITS

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- 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, HR Assistant, **and HR Clerk** can add new employees and make changes to existing employee information in WinCap
- The Payroll Supervisor and Payroll 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

- The Accounts Payable Specialist 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 15<sup>th</sup> 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 **twice a year** attesting to business only use of the cell phone

#### CASH RECEIPTS

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- 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 WEMOCO; 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, **the Data Manager, the Workforce Development Coordinator**, 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
- WEMOCO (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 – WEMOCO
  - 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 machine at WEMOCO is run by the Skills USA Club; cash is collected **by the Faculty or Assistant Faculty Advisors** and a deposit is prepared by the Account Clerk **who sends the cash in a locked bank bag to the business office for deposit**
- 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

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- 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
- The Claims Auditor prepares the bank reconciliations for the two workers' compensation bank accounts **and verifies the remaining bank reconciliations**
- The Assistant Superintendent for Finance and Operations reviews and approves all bank reconciliations
- Old outstanding checks are reviewed and **follow up is made by email or written correspondence**
- Transfers of funds include payroll transactions and transfers between BOCES' bank accounts
- Wire 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
  - **Budget transfers are reviewed and posted by the Account Specialist including transfers requested by the departments**
  - 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

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- 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)

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- Clubs include Skills USA and **Future Farmers of America**
- 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 clubs 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 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
- **The Faculty Auditor reviews all bank reconciliations and periodically reviews club activity for adherence to policies and procedures**

#### INFORMATION SYSTEMS

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- 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; **Apple devices are monitored using JAMF, an endpoint protection system, to ensure that download and access restrictions are enforced**
- 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 Supervising Manager of Communication and Technology Services 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 of Communication and Technology Services
- 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
- **BOCES contracts with Arctic Wolf, a security operations solutions company, that monitors both internal and external connections for unauthorized activity which would then be reported to the Supervising Manager of Communication and Technology Services**

#### GRANT COMPLIANCE

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- 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 **quarterly** by the Account Specialist for cash flow; various grants are monitored and reconciled by the department that receives the funding

## PRE-SCHOOL PROGRAM

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- 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 the CPSE portal, a software system mandated by Monroe County (the County) for billing purposes
- **The special education department is actively training record liaisons to become proficient in the CPSE portal, preschool billing, and recordkeeping processes to help build staff capacity through cross training**
- 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 into the CPSE portal 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 liaisons 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

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- 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 and the results of our cumulative testing. 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, 2026**

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 controls. 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
	2025	2026			
<b>BOARD POLICY REVIEW</b>					
Reorganization meeting	Low	Low	Annually in		
Code of ethics/conflict of interest	Low	Low	conjunction with testing		
Computer usage	Low	Low	performed		
Purchasing	Low	Low			
Petty cash	Low	Low			
Cell phones	Low	Low			
Travel and conferences	Low	Low			
Fraud policy/ whistleblower policy	Low	Low			
<b>INSURANCE</b>					
Proper coverage in place	Low	Low			
<b>BUDGET MONITORING/TRANSFERS</b>					
Proper approval of budget transfers	Low	Low			

TRANSACTION CYCLE	RISK ASSESSMENT		TESTING PERFORMED	OBSERVATIONS/ REASON FOR IMPROVEMENT	RECOMMENDATIONS	
	2025	2026				
<b>ACCOUNTS PAYABLE/PURCHASING</b>						
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		
WEMOCO	Low	Low				
<b>CLAIMS AUDITOR</b>						
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, however, the Director of Procurement reviews vendor history for bid possibilities	Claims Auditor should review transactions for bidding possibilities <b>The Claims Auditor intends to begin reviewing a cumulative Vendor Payment Report for bidding opportunities</b>	<b>1</b>
<b>PAYROLL</b>						
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	<b>3</b>
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	<b>3</b>

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TRANSACTION CYCLE	RISK ASSESSMENT		TESTING PERFORMED	OBSERVATIONS/ REASON FOR IMPROVEMENT	RECOMMENDATIONS	
	2025	2026				
<b>PAYROLL (CON'T)</b>						
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		
<b>CASH RECEIPTS</b>						
Timeliness of deposits/cash received at remote locations	High	High	2025	Delays in depositing cash receipts increase the possibility of theft	Deposits should be forwarded to the business office within 3 business days in accordance with Board Regulation #4450R	1
					Every cash receipt should include a BOCES-generated receipt, deposit slip, and any backup documentation received	3
WEMOCO 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 (WEMOCO)	Low	Low				
Print shop billing	Low	Low		Possibility that bills are not prepared timely		
<b>TREASURY</b>						
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		

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TRANSACTION CYCLE	RISK ASSESSMENT		TESTING PERFORMED	OBSERVATIONS/ REASON FOR IMPROVEMENT	RECOMMENDATIONS	
	2025	2026				
<b>CAPITAL ASSETS</b>						
Maintenance of comprehensive records	Low	Low				
Proper communication of annual additions and disposals	Low	Low				
Calculation of depreciation	Low	Low				
<b>EXTRACLASROOM (STUDENT CLUBS)</b>						
Procedures performed in accordance with Finance Pamphlet	Low	Low		Required by New York State Education Department		
Controls over cash receipts and disbursements	High	High	Suggested for 2026	Financial statement opinion qualified for cash receipts	Checks should be signed by someone other than the employee who writes the checks <i>Management believes sufficient controls are in place to mitigate this risk and has decided not to implement this recommendation at this time</i>	1
<b>INFORMATION SYSTEMS</b>						
Controls over security and access	Low	Low	2023	Access to payroll and HR modules is based on job duties		
				BOCES monitors internal and external connections to their IT system for unauthorized activity		
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 of Communication and Technology Services		
<b>GRANT COMPLIANCE</b>						
Proper recording of information for reimbursement	Low	Low				

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TRANSACTION CYCLE	RISK ASSESSMENT		TESTING PERFORMED	OBSERVATIONS/ REASON FOR IMPROVEMENT	RECOMMENDATIONS
	2025	2026			
<b>PRE-SCHOOL PROGRAM</b>					
Review of services, hours provided	Low	Low			
Duplication of data entry	Low	Low			
Proper billing for services	Low	Low			

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12. Personnel and Staffing

1. Resolution to Approve Personnel and Staffing Agenda

13. Bids/Lease Purchases

1. Resolution to Accept Cooperative Art Supplies bid RFB-2146-26
2. Resolution to Accept Eastern Suffolk BOCES SCHOOL YEAR 2026-2027 RESOLUTION JOINT MUNICIPAL COOPERATIVE BIDDING PROGRAM Eastern Suffolk BOCES Networked Copiers bid #2025-044-0402

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

BID RECOMMENDATION

COOPERATIVE ART SUPPLIES

Bid# RFB-2146-26 was opened on January 8, 2026, at 2:00 p.m. My recommendation for the award of this contract is as follows:

School Specialty	\$36,887.74
WB Mason	\$23,132.60
Pyramid School Products	\$17,683.16
Blick Art Materials	\$13,152.27
National Art & School Supplies	\$4,195.88
Staples/ Quill	\$674.90
Rochester Ceramics	\$62.88

Bids obtained: 48      Bids submitted: 7

Bid Analysis

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

Funds to be provided from the 2025-2026 and 2026-2027 all programs' budgets.

February 17, 2026,  
Date

  
\_\_\_\_\_  
Director of Procurement

**SCHOOL YEAR 2026-2027**

**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

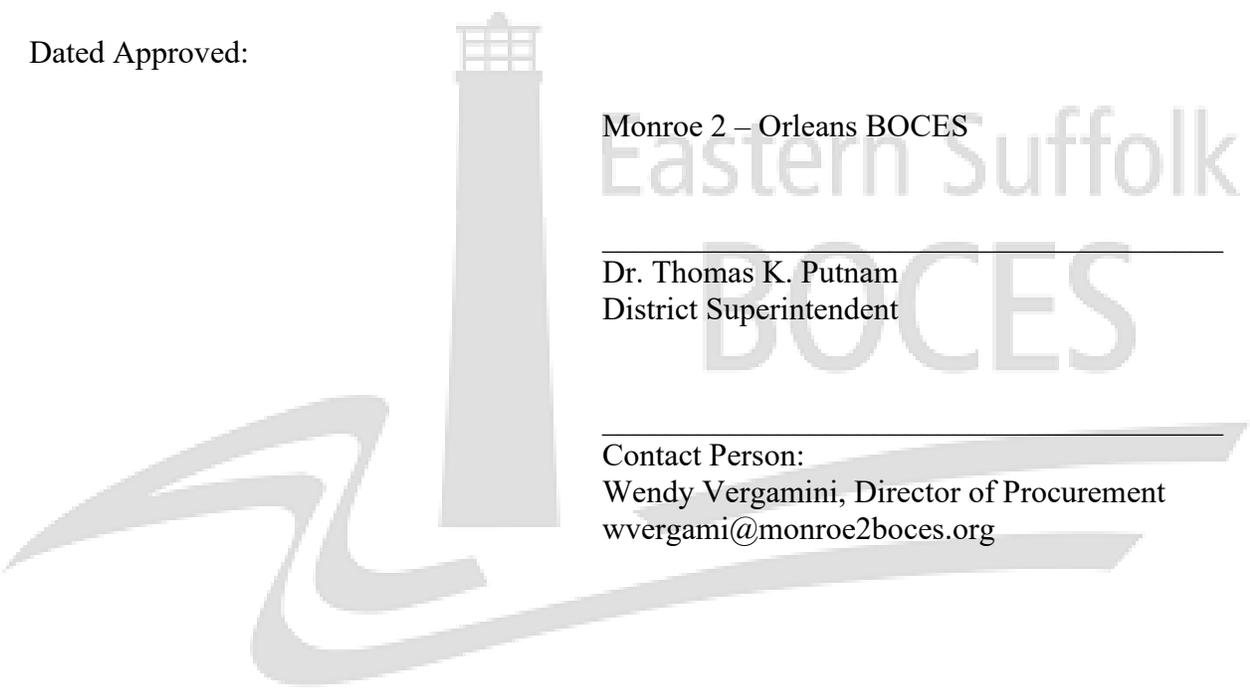
BE IT FURTHER RESOLVED that an Advisory Committee will be formed consisting of five to ten representatives of Program Participants for a term of three (3) years as authorized by General Municipal Law §119-o.2.j.

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.

- **Networked Copiers bid #2025-044-0402**

Dated Approved:



Monroe 2 – Orleans BOCES

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Dr. Thomas K. Putnam  
District Superintendent

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Contact Person:  
Wendy Vergamini, Director of Procurement  
[wvergami@monroe2boces.org](mailto:wvergami@monroe2boces.org)

14. Student Board Member Report

15. Executive Officer's Reports

1. Albany D.S. Report

2. Local Update

16. Upcoming Meetings/Calendar Events

- Feb 25      Noon      MCSBA District Operations      Strathallan  
                 5:00 pm      Creative Space Workshop      ESC Board Room  
                 6:00 pm      Board Meeting      ESC, PDC 3
- Mar 2      MCSBA One-Day Advocacy Trip      Albany
- Mar 4      Noon      MCSBA Legislative Committee      Strathallan
- Mar 11      4:00 pm      MCSBA Info Exchange/Social Hour      BOCES 2
- Mar 13      Noon      Board Office Agenda Review TBD
- Mar18      Noon      MCSBA District Operations      Strathallan  
                 6:00 pm      Board Meeting      ESC, PDC 3-4
- Mar 19      8:00 am      MCSBA District Clerk Conference

17. Other Items

18. Executive Session – *to discuss matters relating to collective negotiations with the Paraprofessional Association and the employment history of a particular person*

19. Adjournment