

**Oswego County BOCES  
Board of Education  
W450 – Public Safety Classroom  
179 County Route 64, Mexico, NY 13114  
Regular Meeting**

**Executive Session Immediately Following the Regular Meeting**

**WEDNESDAY  
OCTOBER 16, 2013**

**REGULAR MEETING**

**AGENDA**

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. PRESENTATIONS**
- 4. FACILITIES REPORT - C & S COMPANIES**
- 5. PUBLIC COMMENTS**
- 6. APPROVAL OF MINUTES OF THE SEPTEMBER 18, 2013 REGULAR BOARD MEETING**
- 7. FINANCE**
  - 7.1 List of Bills Approved and Ordered Paid by the Internal Claims Auditor.
  - 7.2 Financial Reports. Please see enclosures.
    - 7.21 Student Club Account
    - 7.22 Treasurer's Report
    - 7.23 Budget Status Report & Transfers Greater Than \$50,000
  - 7.3 Internal Claims Auditor Report. Please see enclosures.
  - 7.4 Resolution for Disposal of Surplus Equipment – October 4, 2013. Please see enclosure.

BE IT RESOLVED that the Oswego County Board of Cooperative Educational Services declares the attached listing of equipment as surplus and authorizes proper disposal of such.
  - 7.5 Resolution to Accept the Independent Audit Report and Management Letter

BE IT RESOLVED that the Oswego County Board of Cooperative Educational Services accepts the Independent Audit Report and Management Letter containing the Administrative Responses/Action Plan to the Management Letter submitted by Raymond F. Wager, CPA, P.C. for the year ended June 30, 2013.
  - 7.6 Resolution to Appoint Interim Deputy Treasurer. Please see enclosure.

BE IT RESOLVED that further to the Resolution 7.3 Appointment of Deputy Treasurer, originally adopted at the July 10, 2013 Reorganizational Meeting of the Board, the Oswego County Board of Cooperative Educational Services hereby appoints Jennifer Woods as Interim Deputy Treasurer in the absence of the Deputy Treasurer for the school year, at a stipend of \$895 to be prorated to her duration of appointment.
  - 7.7 Resolution to Amend Audit Committee Charter. Please see enclosure.

BE IT RESOLVED that the Oswego County BOCES Audit Committee Charter be revised to include the following language in the "Internal Audit Focus" section of the Charter:

    - Review the internal audit plan to ensure that high-risk areas and key control activities are periodically identified, evaluated and tested.
  - 7.8 2014-15 Budget Development Goals and Parameter Discussion.

**8. PERSONNEL**

8.1 Personnel Actions. Please see enclosure.

RESOLVED, that upon the recommendation of the District Superintendent of Schools, that the Oswego County Board of Cooperative Educational Services approve the Personnel Section of the agenda, effective as indicated.

8.11 Leave of Absence

8.12 Resignations

8.13 Appointments

8.14 Substitutes

**9. INSTRUCTIONAL SUPPORT**

9.1 Instructional Support Services Update – October 2013. Please See Enclosure.

9.2 Crossroads Academy Report. Please See Enclosure.

9.3 Career & Technical Education Update. Please See Enclosure.

**10. SUPERINTENDENT'S REPORT**

**11. PRESIDENT'S REPORT**

11.1 Resolution to Approve Second Reading and Adoption of Board Policies. Please see enclosure.

RESOLVED, that the Oswego County Board of Cooperative Educational Services hereby approves the Second Reading of Board Policies:

- 2410 – Code of Conduct on BOCES Property
- 4310 – Purchasing
- 4571 – Information Security Breach and Notification
- 5130 – Evaluation of Personnel
- 5341 – Family And Medical Leave Act
- 6310 – Student Evaluation
- 6464 – Dignity For All Students Act
- 6492 – Student Data Breaches
- 7150 – Civility, Citizenship and Character Education/Interpersonal Violence Prevention Education

(First Reading: Moved by: Matthew Geitner, Seconded by Gregory Muench)

**12. INFORMATION**

**13. BOARD FORUM/DISCUSSION**

**14. EXECUTIVE SESSION**

14.1 Negotiations of Administrators' Contract

**15. ADJOURNMENT**




CHRISTOPHER J. TODD, *District Superintendent/Executive Officer*

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## Memorandum

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**TO:** Members of the Oswego County Board of Cooperative Educational Services  
**FROM:** Christopher J. Todd   
District Superintendent  
**DATE:** October 16, 2013  
**SUBJECT: BOARD MEETING HEADS UP – SEPTEMBER 18, 2013**

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**Finance** – Under "Finance" you will notice a resolution to accept the Independent Audit Report and Management Letter for the year ended June 30, 2013. There is also a resolution to appoint an interim Deputy Treasurer to cover for Eileen Dreher. Finally you will notice a resolution to amend the Audit Committee Charter to be sure that high-risk areas and key control activities are periodically identified, evaluated and tested.

All in all, I believe this is a pretty routine Board meeting that doesn't need much explanation. There will be a need for an Executive Session following the regular meeting to discuss the Administrators' Contract negotiations.

CJT/ma



*Oswego County*  
**BOCES**



Additions and Alterations to  
District Facilities

*Monthly Report*  
OCTOBER 2013



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## Summary of Key Activities

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- Separation barriers constructed between major portions of the work and student occupied spaces.
- C-110 Boiler Room asbestos abatement and demolition completed.
- S-330 wall demolition and mezzanine demolition completed.
- S-330 underground sanitary piping for new Construction Tech shop completed.
- Sampled suspect Asbestos Containing Materials in Phase I – Floor Tile, Window Glazing and Expansion Caulk tested positive for Asbestos.
- Discovered mastic between double layers of drywall at Phase H, confirmed asbestos containing material.

## Board of Education Required Actions

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1. Approval of Metal Panel Wainscot Proposal.

## Project Summary

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Since the last project update delivered on September 18, 2013 the balance of the contractors have mobilized to the site and significant demolition work has started.

Overall, the project is still faced with a multitude of hazardous materials (Asbestos, Lead and PCB's) issues that can be attributed to both found materials and a lack of information in the pre-construction hazardous materials inspection report. The discovery of additional materials has caused significant delays in phase H (Central Classroom Area), J (Horticulture Shop) and K (Computer Networking Shop). Mr. Todd, Mr. Sheperd, Mr. Wideman and Mr. Van Wie met onsite with AECC, the districts project monitoring firm, on September 25<sup>th</sup> to discuss the pending additional bulk sampling and to discuss concerns regarding the integrity of the sampling data that was being collected. AECC collected a second set of bulk samples from the materials identified as positive in the Horticulture and Central Classroom Areas and sent them to a second lab for analysis. The results returned near identical results from the second lab as the first and confirmed that both the process by which the samples were collected and the analysis of the samples was done accurately. The larger issue at hand as communicated to the board at the September 18<sup>th</sup> update was the concern of a significant cost increase for the abatement work in subsequent phases for materials identified through additional testing. That analysis is expected to be complete by the board meeting but is not available for this report.

Despite the scheduling setbacks that are being felt because of the additional hazardous materials the work at ground floor of W450 which will become the new print shop is targeting a completion date of mid-November as originally scheduled. Contractors have completed demolition and are in the process of completing rough-in and preparing the area for paint and flooring finishes.

Work at the trades building (S-330) phase P & Q is progressing. The mechanical contractor has started to rough-in HWS/R piping and laying out the boiler room. The plumbing contractor has completed the underground for Phase P the new Construction Tech shop. The general contractor has started to cut and infill several new exterior openings. We anticipate that by the end of the month we will start wall framing and be significantly underway with our mechanical rough-in.

Work at the Main Building (C-110) is most impacted by the additional hazardous materials. Work is progressing in Phase H, J and K, but more slowly than first anticipated. Work at the existing O&M space that is being renovated into the new boiler room is moving along, the asbestos contractor has completed his work and the trades contractors are working on demolition and starting to layout the new work. We anticipate the balance of our hazardous



materials issues to be addressed by the end of the week October 18<sup>th</sup> and will get started with heavy demolition, including wall removal and slab demolition.

The overall impact of the recent discovery of the wall mastic being confirmed as an asbestos containing material is still being analyzed. We expect to have more information at the time of the Board Meeting. We expect a significant financial and scheduling impact and are in the process of analyzing both.

The students and staff over the first month and half of construction have been great to work with. The staff has been accommodating to our request to work in their classrooms before and after classes.

## Project Schedule

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Attached to this report you will find a 120 Day master project schedule that outlines the task to complete from September – December 2013. Currently we are in the process of updating the project schedule to document the impact of the additional hazardous materials. We are estimating currently that we are approximately 3 weeks behind schedule; we expect the analysis to be complete by the end of the week of October 18<sup>th</sup> and will have a better understanding of the impact at the end of the analysis.

We are anticipating that several of the phases slated for turnover during December of 2013 will likely be turned over during February of 2014. Part of the analysis will include the revised completion dates of several of the intermediate phases, while trying to hold the end completion date of December 2014.

We are still planning to relocate the Print Shop to their newly renovated space during November as originally planned.

## Project Financials

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Approved Referendum	\$35,423,055
Incidental Budget	\$ 7,746,551
Phase 2 – Site work Project	\$ 1,936,050
Construction Budget	\$25,740,454

	Awarded Contract Value	Projected Contract Value
Asbestos Abatement	\$ 271,000	\$311,711
Athletic Equipment	\$ 389,878	\$389,878
Communications Cabling	\$ 716,400	\$716,400
Casework Contract	\$ 437,500	\$437,500
Electrical Contract	\$ 3,771,000	\$3,771,000
Food Service Contract	\$ 650,900	\$650,900
General Trades Contract	\$9,805,000	\$9,805,000
HVAC Contract	\$5,914,000	\$5,914,000
Plumbing Contract	\$2,410,340	\$2,410,340
Roofing Contract	\$1,032,000	\$1,032,000
<b>Total</b>	<b>\$25,398,018</b>	<b>\$25,438,729</b>
<b>Balance</b>	<b>\$342,436</b>	<b>\$301,725</b>

See the attached proposal log for a breakdown of the pending / approved change orders or proposal request issued to date.

See the attached cost worksheet for a breakdown of cost by contract. The awarded contract value from the table above is a sum of the base contract value plus any base contract allowance broken out in the cost worksheet. The projected contract value is the base contract value, plus the balance of the contract allowance, plus any pending / approved change orders. At this point we anticipate spending all of the base contract allowances.



## Progress Photos

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**Main CTE Building – Phase H: Wall Demolition, ACM Mastlic Discovery.**



**Main CTE Building – Phase J: Horticulture Classroom / Shop Demolition.**



**Main CTE Building – Phase K: Wall Mastic Abatement. The balance of the demolition in this space is complete.**



**Main CTE Building – Corridor Pipe Fitting Abatement: Completed over Columbus Day Weekend.**





**Trades Building – Phase P: New Construction Tech Shop. Demolition Complete, underground sanitary rough-in complete, overhead mechanical rough-in started.**



**Trades Building – Phase Q: New Outdoor Power Shop. General Demolition nearly completed. Mezzanine and Mechanical Demolition completed.**





**W450 – Phase U: New Print Shop Renovation. Demolition Completed. Mechanical Rough-In and Ceiling / Wall Patch and Prep for painting ongoing.**



		Aug 25, '13							Sep 1, '13							Sep 8, '13						
		M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S
SUPPLY PIPING	2 days																					
	2 days																					
	1 day																					
	2 days																					
	10 days																					
DOOR	132 days																					
	3 days																					
	7 days																					
	5 days																					
	2 days																					
FLOORING	5 days																					
	2 days																					
	5 days																					
	47 days																					
	10 days																					
PARTITIONS	10 days																					
	3 days																					
	2 days																					
	3 days																					
	3 days																					
ALL / FLOOR TILE	5 days																					
	5 days																					
	1 day																					
	1 day																					
	5 days																					
WASTE PIPING	5 days																					
	1 day																					
	1 day																					
	5 days																					
	5 days																					
DIAPHRAGM	10 days																					
	5 days																					
	5 days																					
	10 days																					
	5 days																					
JOINTED RACE WAY	10 days																					
	5 days																					
	4 days																					
	62 days																					
	3 days																					
STEEL REINFORCING	2 days																					
	2 days																					
	5 days																					
	2 days																					
	4 days																					
PARTITION FRAMING	62 days																					
	3 days																					
	2 days																					
	2 days																					
	5 days																					
SOFFITS	2 days																					
	4 days																					
	5 days																					
	2 days																					
	4 days																					



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		Aug 25, '13							Sep 1, '13							Sep	
		18, '13															
		M	T	W	T	F	S	S	M	T	W	T	F	S	S		
Duration	Start	Finish							Predecessors								
BASE	Wed 12/18/13	Wed 12/18/13 245															
FLOOR AND WALL TILE	Fri 12/13/13	Tue 12/17/13 244															
DOORS AND HARDWARE	Wed 12/18/13	Thu 12/19/13 245															
GLAZING	Fri 12/13/13	Fri 12/13/13 244															
ARTITIONS AND BATHROOM	Wed 12/18/13	Wed 12/18/13 247															
UNITED DEVICES	Fri 10/18/13	Thu 11/7/13 240FS-4 days															
	Wed 12/18/13	Fri 12/20/13 244,247															
	Mon 12/23/13	Tue 12/24/13 252,270															
	Mon 9/30/13	Fri 10/4/13 230,233															
	Thu 10/24/13	Wed 10/30/13 240															
FIXTURES	Wed 12/18/13	Wed 12/18/13 245,247															
FIN RADIATION	Wed 12/18/13	Thu 12/19/13 244,247															
ORS	Fri 12/20/13	Fri 12/20/13 257,282															
ND COVER PLATES	Wed 12/18/13	Wed 12/18/13 244,247,283															
EINFORCING	Wed 12/18/13	Fri 12/20/13 245															
	Wed 10/9/13	Tue 12/24/13															
	Wed 10/9/13	Fri 10/11/13 238															
	Wed 10/9/13	Thu 10/10/13 238															
	Mon 10/28/13	Wed 10/30/13 274,275,277,278															
IRID AND BORDERS	Fri 11/22/13	Mon 11/25/13 243,268,275,277,278															
TILE	Tue 12/10/13	Tue 12/10/13 279,269,276															
IT, BOXES, MC AND HANGERS	Wed 10/9/13	Tue 10/22/13 238															
SYSTEMS CABLE	Thu 10/31/13	Wed 11/13/13 264															
CTURES AND HANG CEILING	Tue 12/3/13	Mon 12/9/13 271															
BUS BAR AND CORD REELS	Thu 10/31/13	Wed 11/6/13 264															
	Tue 11/26/13	Mon 12/2/13 265,268															
	Thu 11/7/13	Fri 11/8/13 280															
	Wed 10/9/13	Tue 10/22/13 238															
	Wed 10/23/13	Fri 10/25/13 273															
LER PIPING	Wed 10/9/13	Tue 10/22/13 238															
HEADS	Tue 11/26/13	Thu 11/28/13 264,265															
ORK	Wed 10/9/13	Tue 10/22/13 238															
IWR PIPING	Wed 10/9/13	Tue 10/22/13 238															
LING HUNG MECH UNITS	Tue 11/26/13	Thu 11/28/13 264,265															
	Tue 11/26/13	Thu 11/28/13 264,265															
	Thu 10/31/13	Wed 11/6/13 264															
	Mon 11/11/13	Mon 11/11/13 260,260,279															
	1 day																

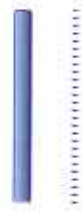
Duration		Start	Finish	Predecessors	8/18, '13							Aug 25, '13							Sep 1, '13													
					M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S							
1 day		Tue 12/24/13	Tue 12/24/13	246,248,256,257,260,																												
5 days		Wed 12/25/13	Tue 12/31/13	253,284																												
135 days?		Mon 6/17/13	Fri 12/20/13																													
2 days		Thu 9/19/13	Fri 9/20/13																													
2 days		Thu 9/19/13	Fri 9/20/13																													
31 days		Mon 9/16/13	Mon 10/28/13																													
2 days		Mon 10/21/13	Tue 10/22/13	306SS-2 days																												
3 days		Thu 10/24/13	Mon 10/28/13	305SS-2 days																												
5 days		Mon 9/23/13	Fri 9/27/13	288																												
10 days		Mon 9/23/13	Fri 10/4/13	288SS,292FF+5 days,294,296,297,298																												
3 days		Mon 9/16/13	Wed 9/18/13																													
2 days		Mon 10/7/13	Tue 10/8/13	293																												
3 days		Mon 9/16/13	Wed 9/18/13																													
3 days		Mon 9/16/13	Wed 9/18/13																													
5 days		Mon 9/16/13	Fri 9/20/13																													
2 days		Mon 9/16/13	Tue 9/17/13																													
53 days		Wed 10/9/13	Fri 12/20/13																													
2 days		Wed 10/16/13	Thu 10/17/13	312																												
7 days		Fri 10/11/13	Mon 10/21/13	301FF+2 days																												
10 days		Tue 10/29/13	Mon 11/11/13	313,315,317,319FS-5																												
7 days		Tue 11/12/13	Wed 11/20/13	303																												
3 days		Mon 10/28/13	Wed 10/30/13	306,13																												
3 days		Wed 10/23/13	Fri 10/25/13	13,293																												
5 days		Wed 12/11/13	Tue 12/17/13	328																												
5 days		Wed 12/11/13	Tue 12/17/13	328																												
2 days		Wed 12/18/13	Thu 12/19/13	307																												
2 days		Wed 12/18/13	Thu 12/19/13	307																												
2 days		Wed 12/18/13	Thu 12/19/13	308																												
5 days		Wed 10/9/13	Tue 10/15/13	295																												
5 days		Wed 10/16/13	Tue 10/22/13	312																												
2 days		Thu 11/21/13	Fri 11/22/13	304																												
3 days		Tue 10/22/13	Thu 10/24/13	302																												
2 days		Thu 11/21/13	Fri 11/22/13	304																												
5 days		Tue 10/22/13	Mon 10/28/13	302																												
3 days		Wed 12/18/13	Fri 12/20/13	304,308																												
15 days		Fri 10/11/13	Thu 10/31/13	302FS-7 days																												
10 days		Fri 11/8/13	Thu 11/21/13	341																												



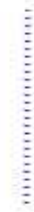




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Project Summary



External Tasks



Inactive Milestone



Inactive Summary



Manual Summary Rollup



Manual Summary



Deadline



Progress



# Oswego County BOCES

## Additions and Alterations to District Wide Facilities



### Cost Worksheet - 10/11/2013

Title	Original Commitment (\$)	Approved Commitment (\$)	Revised Commitment (\$)	Pending Commitment (\$)	Projected Commitment (\$)
ASBESTOS ABATEMENT CONTRACT	\$253,000	\$0	\$253,000	\$48,411	\$301,411
AA CONSTRUCTION ALLOWANCE	\$18,000	\$0	\$18,000	-\$7,700	\$10,300
ATHLETIC EQUIPMENT	\$379,878	\$0	\$379,878	\$0	\$379,878
AQ CONSTRUCTION ALLOWANCE	\$10,000	\$0	\$10,000	\$0	\$10,000
COMMUNICATION CABLING	\$636,400	\$0	\$636,400	\$0	\$636,400
CC CONSTRUCTION ALLOWANCE	\$20,000	\$0	\$20,000	\$0	\$20,000
CC DISTANCE LEARNING ALLOWANCE	\$35,000	\$0	\$35,000	\$0	\$35,000
CC TEMPORARY FACILITIES ALLOW.	\$25,000	\$0	\$25,000	\$0	\$25,000
CASEWORK CONTRACT	\$427,500	\$0	\$427,500	\$0	\$427,500
CQ CONSTRUCTION ALLOWANCE	\$10,000	\$0	\$10,000	\$0	\$10,000
ELECTRICAL CONTRACT	\$3,471,000	\$0	\$3,471,000	\$27,159	\$3,498,159
ELEC. CONSTRUCTION ALLOWANCE	\$200,000	\$0	\$200,000	-\$12,659	\$187,341
ELEC. TEMPORARY FACILITIES ALLOW	\$100,000	\$0	\$100,000	-\$14,500	\$85,500
FOOD SERVICE CONTRACT	\$625,900	\$0	\$625,900	\$0	\$625,900
FQ: CONSTRUCTION ALLOWANCE	\$25,000	\$0	\$25,000	\$0	\$25,000
GENERAL TRADES	\$9,156,000	\$0	\$9,156,000	\$63,118	\$9,219,118
GC: CONSTRUCTION ALLOW.	\$450,000	\$0	\$450,000	-\$63,118	\$386,882
GC: MOVING ALLOWANCE	\$50,000	\$0	\$50,000	\$0	\$50,000
GC - TEMP FACILITIES ALLOWANCE	\$149,000	\$0	\$149,000	\$0	\$149,000
HVAC CONTRACT	\$5,564,000	\$0	\$5,564,000	\$4,968	\$5,568,968
HVAC CONSTRUCTION ALLOWANCE	\$300,000	\$0	\$300,000	-\$4,968	\$295,032
HVAC TEMP FACILITIES ALLOWANCE	\$50,000	\$0	\$50,000	\$0	\$50,000
INCIDENTAL COST	\$7,746,551	\$0	\$7,746,551	\$0	\$7,746,551
PLUMBING CONTRACT	\$2,240,340	\$0	\$2,240,340	\$15,743	\$2,256,083
PC CONSTRUCTION ALLOWANCE	\$145,000	\$0	\$145,000	-\$5,743	\$139,257
PC TEMPORARY FACILITIES	\$25,000	\$0	\$25,000	-\$10,000	\$15,000
ROOFING CONTRACT	\$957,000	\$0	\$957,000	\$1,871	\$958,871
ROOFING CONSTRUCTION ALLOWANCE	\$75,000	\$0	\$75,000	-\$1,871	\$73,129
<b>Log Totals</b>	<b>\$33,144,569</b>	<b>\$0</b>	<b>\$33,144,569</b>	<b>\$40,711</b>	<b>\$33,185,280</b>

## All Proposal Documents Log

Job No:

Date: 10/11/2013

Page: 1 of 1

Type	To	From	Number	Title	Issue	Status	Date	Approved	Started	Completed	Responded	Required	Cost
RFP	C&S DB, NV	PATRICIA, MH	TM-001-E	5351 - Building A2 - Misc Demo		UNS	10/11/2013					10/18/2013 (-7 days)	\$3,100.00
RFP	C&S DB, NV	PATRICIA, MH	TM-002-E	5352 - Power to Air Compressor		UNS	10/11/2013					10/18/2013 (-7 days)	\$1,500.00
RFP	C&S DB, NV	PATRICIA, MH	TM-003-E	5353 - Phase H Temporary Power		UNS	10/11/2013					10/18/2013 (-7 days)	\$6,000.00
RFP	C&S DB, NV	PATRICIA, MH	TM-004-E	5354 - Phase H Power Distribution		UNS	10/11/2013					10/18/2013 (-7 days)	\$7,000.00
RFP	MBC, AJ	MOSAIC, LT	PR-008-G	Bldg A2 - CMU Wall / Mezz. Demo		NEW	10/7/2013					10/14/2013 (-3 days)	\$0.00
RFP	C&S DB, NV	LHCI, RB	TM-001-P	Bldg A2 - Compressor / Hot Water Rel		UNS	10/11/2013					10/18/2013 (-7 days)	\$10,000.00
RFP	MBC, AJ	MOSAIC, LT	PR-009-G	Building B - Ceiling/Wall GWB Patch		CLO	10/7/2013					10/14/2013 (-3 days)	\$0.00
RFP	MBC, AJ	MOSAIC, LT	PR-010-G	Building B: Storage Rm P100A		CLO	10/7/2013					10/14/2013 (-3 days)	\$0.00
RFP	LHCI, RB	MOSAIC, LT	PR-001-P	Construction Tech Floor Drains		OPN	10/7/2013					10/14/2013 (-3 days)	\$5,743.00
RFP	MBC, AJ	MOSAIC, LT	PR-002-G	Construction Tech Floor Leveling		NEW	10/7/2013					10/14/2013 (-3 days)	\$0.00
RFP	JE, JP	C&S DB, NV	PR-004-A	Horticulture VAT Removal		APP	10/7/2013					10/14/2013 (-3 days)	\$22,329.00
RFP	LHCI, AL	MOSAIC, LT	PR-006-H	KEF-8 & 9: Static Pressure Revision		OPN	10/7/2013					10/14/2013 (-3 days)	\$1,162.00
RFP	MBC, AJ	C&S DB, NV	PR-001-G	Metal Panel Wainscot		OPN	9/13/2013					10/7/2013 (4 days)	\$63,118.00
RFP	JE, JP	C&S DB, NV	PR-005-A	Phase H - ACM Removal		APP	10/7/2013					10/14/2013 (-3 days)	\$18,382.00
RFP	JE, JP	C&S DB, NV	PR-011-A	Phase K: CMU Wall Removal		APP	10/7/2013					10/14/2013 (-3 days)	\$7,700.00
RFP	LHCI, AL	MOSAIC, LT	PR-007-H	RRH-25 & 26		OPN	10/7/2013					10/14/2013 (-3 days)	\$3,806.00
RFP	MBC, AJ	MOSAIC, LT	PR-007-G	RRH-25 & 26		NEW	10/7/2013					10/14/2013 (-3 days)	\$0.00
RFP	PULVER, PG	MOSAIC, LT	PR-007-R	RRH-25 & 26		OPN	10/7/2013					10/14/2013 (-3 days)	\$1,871.00
RFP	PATRICIA, MH	MOSAIC, LT	PR-003-E	Site Lighting: Credit		NEW	10/7/2013					10/14/2013 (-3 days)	\$0.00
RFP	C&S DB, NV	PATRICIA, MH	PC-005-E	Wiremold - Existing Block Walls		NEW	10/11/2013					10/18/2013 (-7 days)	\$9,559.00



**MINUTES OF THE OSWEGO COUNTY BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
REGULAR MEETING  
September 18, 2013**

The Regular Meeting of the Oswego County Board of Cooperative Educational Services was held on Wednesday, September 18, 2013 at the Oswego County BOCES Main Campus in Mexico, New York.

Mr. John Shelmidine called the meeting to order at 6:31 p.m.

Board Members Present:	Eric Behling Casey Brouse Matthew Geitner Gregory Muench, Vice-President John Shelmidine, President William "Dave" White
Board Members Absent:	Donna Blake Kevin Dix Joel Southwell
Central Administration:	Christopher J. Todd, District Superintendent Roseanne Bayne Mark LaFountain Michael Sheperd
Officers:	Melissa Allard, District Clerk
Attorney:	Marc Reitz
Guests:	Nate Van Wie

**The Pledge of Allegiance was recited.**

**PUBLIC COMMENTS**

None.

**PRESENTATIONS**

**3. Employee Group Waiver Plan Presentation** -- Dennis Clary (Haylor, Freyer and Coon)

Mr. Dennis Clary from Haylor, Freyer and Coon shared with the Board the recommended changes from the Retiree Drug Subsidy through the Center of Medicare Services (CMS) to an Employee Group Waiver Plan (EGWP). Mr. Clary explained that it is anticipated that the rebates from the EGWP will generate additional rebates.

Resolution to Approve an Agreement With ProAct. Please See Enclosure.

BE IT RESOLVED, that the Oswego County Board of Cooperative Educational Services authorizes the District Superintendent to enter into an agreement with ProAct, BOCES Pharmacy Benefit Manager, to contract with AMWINS to participate in an employee group waiver plan (EDWP).

It was:

Moved by Casey Brouse, seconded by Gregory Muench, that the Oswego County Board of Cooperative Educational Services authorizes the District Superintendent to enter into an agreement with ProAct, BOCES Pharmacy Benefit Manager, to contract with AMWINS to participate in an employee group waiver plan (EDWP).

Vote on the motion: Ayes 6, Nays 0, motion carried.

**FACILITIES REPORT**

**4. Recognition for Participation In the Summer Power Reduction Program**

Mr. Wayne Wideman, Superintendent of Buildings and Grounds, shared with the Board a document that showed the cost savings from participating in the Summer Power Reduction Program on July 18<sup>th</sup> and 19<sup>th</sup>. It is anticipated that the BOCES will receive a check for approximately \$1,500 per day or more for participating in the curtailment of energy. Wayne thank Mr. Todd for approving the participating in the program, which shut all air conditioning and other sources of power for the two days after 3:00 p.m.

**APPROVAL OF THE MINUTES OF THE AUGUST 21, 2013 REGULAR BOARD MEETING**

It was:

Moved by Matthew Geitner, seconded by Gregory Muench, that the Oswego County Board of Cooperative Educational Services approves the minutes of the August 21, 2013 Regular Board Meeting as presented.

South

Vote on the motion: Ayes 6, Nays 0, motion carried.



**7. FINANCE****7.1 List of Bills Approved and Ordered Paid by the Internal Claims Auditor.****7.2 Financial Reports.**

7.21 Treasurer's Report

7.22 Budget Status Report &amp; Transfers Greater Than \$50,000

**7.3 Internal Claims Auditor Report.****7.4 Bids/Awards & Rejection. Please see enclosures**

7.41 Cooperative Bid – Food/Meat/Beverages -- Bid #B14-FMB02

7.42 Cooperative Bid – Food/Meat/Beverages for the Southern Cayuga CSD – Bid #B14-FMB02SC

**7.5 Resolution for Disposal of Surplus Equipment -- September 4, 2013.**

BE IT RESOLVED that the Oswego County Board of Cooperative Educational Services declares the attached listing of equipment as surplus and authorizes proper disposal of such.

**7.6 Appointment of Chief Faculty Counselors for Student Fund Accounts**

BE IT RESOLVED that further to the Resolution 8.17 Appointment of Chief Faculty Counselors for Student Fund Accounts, originally adopted at the July 10, 2013 Reorganizational Meeting of the Board, the Oswego County Board of Cooperative Educational Services hereby authorizes the appointment of Jim Huber as Chief Faculty Counselor for Special Education Student Fund Accounts, and Marla Berlin as Chief Faculty Counselor for Non-Special Education Student Fund Accounts, for the school year.

**7.7 Appointment of Auditors of Student Fund Accounts**

BE IT RESOLVED that further to the Resolution 8.18 Appointment of Auditors of the Student Fund Accounts, originally adopted at the July 10, 2013 Reorganizational Meeting of the Oswego County Board, the Oswego County Board of Cooperative Educational Services hereby authorizes the appointment of Jim Huber as Auditor of Non-Special Education Student Fund Accounts, and Marla Berlin as Auditor of Special Education Student Fund Accounts, for the school year.

**7.8 Resolution to Authorize the Establishment of Student Club Accounts.**

BE IT RESOLVED, that the Oswego County Board of Cooperative Educational Services hereby authorizes the establishment of the following student club accounts and faculty advisors for the school year:

<b>Student Club</b>	<b>Faculty Advisor</b>
Adult Health Occupations	Margaret Palmer
Auto Body	Richard Rainville
Deaf Education	Stephanie Moretti
Digital Media Class	TBD
Law Enforcement	James Casamento/Mark Bender
Manufacturing Plus	KC Jones/Carolyn Deary-Petrocci
Retailing	Beth Kellogg/Mary Quade
Signature Club	Sue Jerrett/Sam Passer
Skills USA	John DeSantis/Ines Rovito
S.T.E.R.N	Barbara Kickbush/Joanne St. Gelais
The Star Ceramic Club	Cindy Paeno
Vocational Training Program (VTP)	Diane Tighe/Chuck Pehta

BE IT FURTHER RESOLVED, that Marla Berlin be appointed as the Designee to approve all fundraising activities for Special Education Student Club Accounts and Jim Huber be appointed as the Designee to approve all fundraising for Non-Special Education Student Fund Accounts.

**7.9 Resolution to Amend the Designation of Principals Resolution.**

BE IT RESOLVED, that based upon their current job assignments, Marla Berlin, Paul Gugol, Ronald Camp, Lisa Nappl, Charles Pehta and John Ramin are hereby designated as Principals for the purposes of Education Law Section 3214 for the school year.

It was:

Moved by Gregory Muench, seconded by Matthew Geitner, that the Oswego County Board of Cooperative Educational Services approves Section 7.1 through 7.9 of the Finance Section of the Board Agenda, effective as indicated.

Vote on the motion: Ayes 6, Nays 0, motion carried.

**7.10 Draft 2014-2015 Budget Development Calendar**

The Board reviewed and agreed to the Draft 2014-15 Budget Development Calendar as presented.

## September 18, 2013 Oswego County BOCES Regular Meeting Board Minutes

**PERSONNEL**

RESOLVED, that upon the recommendation of the District Superintendent of Schools, that the Oswego County Board of Cooperative Educational Services approve the Personnel Section of the agenda, effective as indicated.

Leaves of Absence							
Name	Program	Position	Effective Date				
Jarrett, Susan	Career & Technical Education	Teaching Assistant	9/1/2013 - 6/30/2014				
Becker, Kim	Exceptional Education	Teaching Assistant	9/1/2013 - 11/21/2013				
Dimon, Renee	Exceptional Education	Teaching Assistant	9/1/2013 - 9/25/2013				
Positions Terminated							
Name	Program	Position	Effective Date				
Habayeb, Reema	Migrant Education	In-Home/School Tutor	9/1/2013				
Luchsinger, Sharon	Migrant Education	In-Home/School Tutor	9/1/2013				
Moe, Sey Moe	Migrant Education	Migrant Interpreter	9/1/2013				
Shmor, Melinda	Migrant Education	ESL Tutor	9/1/2013				
Resignations							
Name	Program	Position	Effective Date				
Falco, Sara	Career & Technical Education	Culinary Arts Teacher	8/31/2013				
Taormina, Carol	Career & Technical Education	Computer Systems Teacher	9/28/2013				
Theobald, Michael	Migrant Education	Migrant Specialist - Bilingual	8/31/2013				
Rissell, Alexandra	Exceptional Education	Teaching Assistant	8/20/2013				
Stewart, Elizabeth	Exceptional Education	Occupational Therapist	9/1/2013				
Appointments							
Program	Name	Position	Salary		Eff. Date	End Date	Comments
After School Driver Education	Adams, Joseph	Driver Education Teacher	\$27.37	/hr	09/01/2013	06/30/2014	as per timesheet
	Freeman, Jeremy	Driver Education Teacher	\$27.37	/hr	09/01/2013	06/30/2014	as per timesheet
	Galek, Gary	Driver Education Teacher	\$27.37	/hr	09/01/2013	06/30/2014	as per timesheet
	Hanley, Thomas	Driver Education Teacher	\$27.37	/hr	09/01/2013	06/30/2014	as per timesheet
	MacDonald, Andrew	Driver Education Teacher	\$27.37	/hr	09/01/2013	06/30/2014	as per timesheet
	Mahon, Craig	Driver Education Teacher	\$27.05	/hr	09/01/2013	06/30/2014	as per timesheet
	Marks, Charles	Driver Education Teacher	\$27.37	/hr	09/01/2013	06/30/2014	as per timesheet
	McCaffrey, Robert	Driver Education Teacher	\$27.37	/hr	09/01/2013	06/30/2014	as per timesheet
	Reclor, Sarah	Driver Education Teacher	\$27.37	/hr	09/01/2013	06/30/2014	as per timesheet
	Thurlow, Michael	Driver Education Teacher	\$27.37	/hr	09/01/2013	06/30/2014	as per timesheet
	Zogg, Douglas	Driver Education Teacher	\$27.37	/hr	09/01/2013	06/30/2014	as per timesheet
	APPS	Perkins-DiGiovanni, Cheryl	Teen Health Issues Educator (PT)	\$15.96	/hr	09/11/2013	06/30/2014
Business Office	Holt, Michelle	Messenger/Printer's Assistant	\$13.14	/hr	08/22/2013	08/22/2014	
Career & Technical Education	Berlin, Marla	CTE Principal	\$80,000	/yr	08/29/2013	08/29/2016	to be prorated from 8/29/13
	Bender, Mark	Public Safety Instructor (50%)	\$53,136	/yr	09/01/2013	06/30/2014	to be prorated to 50%
	Brancato, Patricia	Nursing Assistant/Clinical Instructor	\$19.70	/hr	09/01/2013	06/30/2014	0-28 hrs/wk as per timesheet
	DeSantis, John	Skills USA Advisor	\$2,955	/stipend	09/01/2013	06/30/2014	



**PERSONNEL – (CONTINUED)**

Appointments							
Program	Name	Position	Salary		Eff. Date	End Date	Comments
	Gabriel, Charles	Fire EMS Instructor (50%)	\$50,481	/yr	09/23/2013	06/30/2014	to be prorated to 50% from 9/23/13
	Giverson, Lori	Teacher Mentor	\$780	/stipend	09/01/2013	06/30/2014	Mentoring Sue Jerrett
	Grey, Barbie Jo	Teaching Assistant	\$19,709	/yr	09/01/2013		
	Jerrett, Susan	Culinary Arts Instructor	\$46,431	/yr	09/01/2013	06/30/2014	
	Passor, Samuel	Long Term Substitute Teaching Assistant	\$21,798	/yr	09/03/2013	06/13/2014	to be prorated from 9/3/13 - 6/13/14
	Rainville, Richard	Skills USA Advisor	\$2,955	/stipend	09/01/2013	06/30/2014	
	Rovito, Ines	Skills USA Advisor	\$2,955	/stipend	09/01/2013	06/30/2014	
Crossroads	Andrews, Jennifer	Science Teacher (50%)	\$52,069	/yr	09/01/2013	06/30/2014	to be prorated to 50% eff. 9/1/13
	Andrews, Jennifer	Curriculum Development	\$164	/day	08/29/2013	08/30/2013	2 days
	Babbie, Shannon	English/Social Studies Teacher	\$54,247	/yr	09/01/2013	09/01/2016	
	Babbie, Shannon	Curriculum Development	\$164	/day	08/29/2013	08/30/2013	2 days
	Rice, Margaret	Business Teacher	\$50,541	/yr	09/01/2013		increased to 100% (50%-CTE; 50%-Crossroads) eff. 9/1/13
	Saakian, Zhanna	Math Teacher (75%)	\$52,069	/yr	09/01/2013	06/30/2014	to be prorated to 75% eff. 9/1/13
	Saakian, Zhanna	Curriculum Development	\$164	/day	08/29/2013	08/30/2013	2 days
	Smegelsky, Joann	School Counselor	\$44.95	/hr	07/03/2013	08/31/2013	up to 30 hours total
	Smegelsky, Joann	School Counselor (75%)	\$58,439	/yr	09/01/2013	06/30/2014	to be prorated to 75% eff. 9/1/13
Instructional Support Services	Sweeting, Amber	Senior Typist (80%)	\$14.65	/hr	09/16/2013	09/16/2014	to be prorated to 80% eff. 9/16/13
Migrant Education	Bradford, Jennifer	Migrant Tutor	\$15.50	/yr	09/03/2013	06/30/2014	0-29 hrs/wk as per timesheet
	Drake, Helen	Migrant Tutor	\$15.50	/hr	09/03/2013	06/30/2014	0-37.5 hrs/wk as per timesheet
	Espinosa, Fernando	Migrant Tutor	\$14.50	/hr	09/03/2013	08/30/2014	0-37.5 hrs/wk as per timesheet
	Espinosa, Sally	Parent Involvement Specialist	\$38,000	/yr	09/03/2013	06/30/2014	to be prorated from 9/3/13; 0-37.5 hrs/wk.
	Ferden, Mandy	Curriculum/Data Specialist	\$38,000	/yr	09/03/2013	06/30/2014	to be prorated from 9/3/13; 0-37.5 hrs/wk.
Migrant Education	Fosco, Jenna	OSY Specialist	\$38,000	/yr	09/03/2013	06/30/2014	to be prorated from 9/3/13; 0-37.5 hrs/wk.
	Green, Rachel	Migrant Tutor	\$14.50	/hr	09/03/2013	06/30/2014	0-19 hrs/wk as per timesheet
	Guthrie, Becky	Migrant Tutor	\$14.50	/hr	09/03/2013	08/30/2014	0-19 hrs/wk. as per timesheet
	Herring, Elisa	Migrant Tutor	\$15.50	/hr	09/03/2013	06/30/2014	0-19 hrs/wk. as per timesheet



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	Johnson, Wanda	Migrant Tutor	\$15.00	/hr	09/03/2013	06/30/2014	0-37.5 hrs/wk as per timesheet
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**PERSONNEL – (CONTINUED)**

Appointments							
Program	Name	Position	Salary		Eff. Date	End Date	Comments
	Lewandowski, Evelyn	Migrant Tutor	\$15.50	/hr	09/03/2013	06/30/2014	0-37.5 hrs/wk as per timesheet
	Middleton, Arlene	Migrant Tutor	\$14.50	/hr	09/03/2013	06/30/2014	0-19 hrs/wk as per timesheet
	Olivera, Maria	Migrant Tutor	\$14.50	/hr	09/03/2013	06/30/2014	0-37.5 hrs/wk as per timesheet
	Tautiva-Kunos, Inrry	Migrant Tutor	\$15.00	/hr	09/03/2013	06/30/2014	0-37.5 hrs/wk as per timesheet
	Trowbridge, Adele	Early Childhood Specialist	\$38,000	/yr	09/03/2013	06/30/2014	to be prorated from 9/3/13; 0- 37.5 hrs/wk.
Exceptional Education	Anderson, Jacqueline	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Anderson, Jessica	Teaching Assistant	\$26,196	/yr	09/01/2013		recalled from preferred hiring list
	Anderson, Jessica	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Belden, Virginia	Curriculum Development	\$164	/day	07/03/2013	08/16/2013	up to 2.5 days
	Benjamin, Michelle	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Bonner, Kathryn	Teaching Assistant	\$18,406	/yr	09/01/2013		recalled from preferred hiring list
	Bonner, Kathryn	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Burke, Danielle	Teaching Assistant	\$21,884	/yr	09/01/2013	01/28/2016	recalled from preferred hiring list
	Burke, Danielle	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Carr, Nancy	Team Leader (OT/PT/Speech/Medical)	\$2,955	/stipend	09/01/2013	06/30/2014	
	Deary Petocci, Carolyn	Curriculum Development	\$48.72	/day	08/14/2013	08/14/2013	1 day
	Douglas, Ashleigh	Teaching Assistant	\$17,116	/yr	09/01/2013	09/01/2016	
	Douglas, Ashleigh	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Hall, Charlotte	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Kaban, Tina	Audiometric Technician	\$30,000	/yr	09/23/2013		to be prorated from 9/23/13
	Kinney, Elizabeth	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Latak, Tracy	Teaching Assistant	\$18,710	/yr	09/01/2013	09/01/2015	recalled from preferred hiring list
	Latak, Tracy	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Lougee, Mary	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Moretti, Stephanie	Team Leader (Audiology, Deaf)	\$2,955	/stipend	09/01/2013	06/30/2014	
	Osborne, Wanda	Interpreter Stipend	\$886	/stipend	09/01/2013	10/04/2013	to be prorated from 9/1/13 - 10/4/13
	Phillips, Janeva	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Ripka, Gabrielle	Teaching Assistant	\$17,116	/yr	09/01/2013	09/01/2016	
	Ripka, Gabrielle	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Scott, Alice	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Spawn, Carolyn	Team Leader (Nurses)	\$2,955	/stipend	09/01/2013	06/30/2014	
	Spilman, Gina	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	

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							to be prorated to 40% from 9/1/13
	Thibado, Nichole	Science Teacher (40%)	\$46,675	/yr	09/01/2013	06/30/2014	

## PERSONNEL – (CONTINUED)

Appointments							
Program	Name	Position	Salary		Eff. Date	End Date	Comments
	Thompson, Beth	Teacher of Deaf Education	\$63,507	/yr	09/01/2013		inc to 100% eff. 9/1/13
	Thompson, Holly	Team Leader (Vision)	\$2,955	/stipend	09/01/2013	06/30/2014	
	Trout, Nikki	Teaching Assistant	\$18,519	/yr	09/01/2013		recalled from preferred hiring list
	Trout, Nikki	Interpreter Stipend	\$886	/stipend	09/01/2013	06/30/2014	
	Young, Ann	Teacher of Visually Impaired	\$61,609	/yr	09/01/2013	06/30/2014	increased and prorated to 80% eff. 9/1/13
Exceptional Education Summer School	Douglas, Ashleigh	Teaching Assistant/Interpreter	\$87.64	/day	07/03/2013	08/16/2013	31 days
Summer School 2013	Audlin, Kathleen	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	2 days
	Belden, Virginia	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Bock, Matthew	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Brown, Kyle	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Carocco, Shawn	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Clayton, Bobbi Jo	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Clayton, Bobbi Jo	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	D'Angelo, Holly	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	D'Angelo, Holly	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Favata, Darlene	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Guild, Jason	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Guild, Jason	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Hall, Charlotte	TA/Interpreter for Regents	\$17.49	/hr.	08/14/2013	08/14/2013	1 day
	Hefli, James	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Hefli, James	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Hilton-Howard, Linda	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
Summer School 2013	Jackson, Taishana	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Jackson, Taishana	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Lipiska, Jenna	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Meeker, David	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Mills, Katherine	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Mulverhill, Kirk	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Nihoff, Kimberly	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Nihoff, Kimberly	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Oswald, Kimberly	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet



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	Oswald, Kimberly	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Parrotte, Brian	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet

## PERSONNEL – (CONTINUED)

Appointments							
Program	Name	Position	Salary		Eff. Date	End Date	Comments
	Pierce-DeGraw, Patricia	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Pierce-DeGraw, Patricia	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Schultz, Lisa	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Schultz, Lisa	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Smuckler, Emily	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Stoelzel, David	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Stoelzel, David	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Sweeney, Heidi	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Sweeney, Heidi	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Wackerow, David	AIS Math Teacher	\$659.09	/session	07/29/2013	08/12/2013	
	Wackerow, David	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Warren, Ronco	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
	Watros, James	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Williams, Sarah	Regents Proctoring	\$65.00	/test	08/13/2013	08/14/2013	as per timesheet
	Williams, Sarah	Grading Regents	\$10.00	/test	08/13/2013	08/16/2013	as per timesheet
VAP Grant	Abbott, Elizabeth	Teacher	\$3,000	/Total	07/01/2013	06/30/2014	+\$150/student; max of 25 students
	Calaman, Keith	Teacher	\$3,000	/Total	07/01/2013	06/30/2014	+\$150/student; max of 50 students
	Higgins, Jennie	Teacher	\$3,000	/Total	07/01/2013	06/30/2014	+\$150/student; max of 25 students
	Kingsbury, Sally	Teacher	\$3,000	/Total	07/01/2013	06/30/2014	+\$150/student; max of 25 students
	Pope, Stacey	Teacher	\$3,000	/Total	07/01/2013	06/30/2014	+\$150/student; max of 25 students
	Potter, Amy	Teacher	\$3,000	/Total	07/01/2013	06/30/2014	+\$150/student; max of 25 students
	Terrinoni, Shirley	Teacher	\$3,000	/Total	07/01/2013	06/30/2014	+\$150/student; max of 25 students
Workstudy	Student # 46	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 47	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 48	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 49	Workstudy Student	\$1.75	/hr	09/10/2013	06/26/2014	as per timesheet
	Student # 50	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 51	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 52	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 53	Workstudy Student	\$1.75	/hr	09/11/2013	06/26/2014	as per timesheet



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	Student # 54	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 55	Workstudy Student	\$1.75	/hr	09/11/2013	06/26/2014	as per timesheet

**PERSONNEL – (CONTINUED)**

Appointments							
Program	Name	Position	Salary		Eff. Date	End Date	Comments
	Student # 56	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 57	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 58	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 59	Workstudy Student	\$2.35	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 60	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
	Student # 61	Workstudy Student	\$1.75	/hr	09/04/2013	06/26/2014	as per timesheet
Substitutes							
Career & Technical Education							
	Tompkins, Shawn		\$70.36/day				
Exceptional Education							
	Frigon, Barbara		\$8.94/hr; \$70.36/day				
	Waldron, Johnaelyn		\$14.08/hr				

It was:

Moved by Casey Brouse, seconded by Matthew Geitner, that the Oswego County Board of Cooperative Educational Services approves the Personnel Section of the Board Agenda, effective as indicated.

Mr. LaFountain informed the Board that there was a need to increase the Public Relations Department by one additional PR Specialist. That person will be Sara McCrobie and she will be beginning prior to the next Board meeting because of the need in the Department. Mr. LaFountain stated he wanted to be sure that was okay with the Board because he usually tells employees not to resign from their position until they are Board approved. None of the Board Members expressed concern about her beginning work.

Vote on the motion: Ayes 6, Nays 0, motion carried.

**INSTRUCTIONAL SUPPORT**9.1 Instructional Support Services Update – September 2013.

For Information Only.

9.2 Crossroads Academy Brochure.

For Information Only.

9.3 Career and Technical Education (CTE) Data 2013.

For Information Only.

**SUPERINTENDENT'S REPORT**10.1 Discussion Regarding Authorization to Approve Agreements and Contracts

District Superintendent Todd reminded the Board that at the Reorganizational meeting they approved authorization for President Shelmidine to sign contracts. He just wanted the Board Members to be aware that Mr. Shelmidine will be signing contracts relating to the Capital Project on their behalf.

10.2 Ratification of the 2011-2015 Oswego County BOCES Middle Managers' Contract

RESOLVED, that the Oswego County Board of Cooperative Educational Services hereby approves the agreement between the District Superintendent and the Oswego County BOCES Middle Managers' for the period of July 1, 2011 through June 30, 2015.

It was:

Moved by William "David" White, seconded by Eric Behling, that the Oswego County Board of Cooperative Educational Services hereby approves the agreement between the District Superintendent and the Oswego County BOCES Middle Managers' for the period of July 1, 2011 through June 30, 2015.

**September 18, 2013 Oswego County BOCES Regular Meeting Board Minutes**

Vote on the motion: Ayes 6, Nays 0, motion carried.

**10.3 Board of Education/District Goals**

10.3 Draft Board of Education/District Goals. Please See Enclosure.

It was:

Moved by Eric Behling, seconded by Gregory Muench, that the Oswego County Board of Cooperative Educational Services hereby approves the Board/District Goals for the 2013-14 school year as presented.

Vote on the motion: Ayes 6, Nays 0, motion carried.

**PRESIDENT'S REPORT****11.1 Resolution to Designate a Voting Delegate and alternate to the 2013 NYSSBA Annual Meeting****DELEGATE**

It was:

Moved by Gregory Muench, seconded by Casey Brouse, that the Oswego County Board of Cooperative Educational Services hereby designates Mr. Matthew Geltner as their Voting Delegate to the 2013 NYSSBA Annual Meeting.

Vote on the motion: Ayes 6, Nays 0, motion carried.

**ALTERNATE**

It was:

Moved by Matthew Geltner, seconded by Casey Brouse, that the Oswego County Board of Cooperative Educational Services hereby designates Mr. Gregory Muench as their Voting Alternate to the 2013 NYSSBA Annual Meeting.

Vote on the motion: Ayes 6, Nays 0, motion carried.

**BOARD FORUM/DISCUSSION****BOCES 21 Invite**

President Shelmidine reminded everyone of the invitation from Charles Borgonis from the CNYSBA to the BOCES 21 event being hosted at West Genesee High School on October 3<sup>rd</sup>. John encouraged Board Member involvement.

**Policy Committee Recommendation**

Mr. Shelmidine announced that policy committee met prior to the Board Meeting and would like to recommend that the policies they reviewed be put up for First Reading this evening and then added to the Board Website for next month's Board agenda for a Second Reading and approval. The Board Members in attendance were in agreement.

It was:

Moved by Matthew Geltner, seconded by Gregory Muench, that the Oswego County Board of Cooperative Educational Services hereby approves the First Reading of Board Policies:

- 2410 – Code of Conduct on BOCES Property
- 4310 – Purchasing
- 4571 – Information Security Breach and Notification
- 5130 – Evaluation of Personnel
- 5341 – Family And Medical Leave Act
- 6310 – Student Evaluation
- 6464 – Dignity For All Students Act
- 6492 – Student Data Breaches
- 7150 – Civility, Citizenship and Character Education/Interpersonal Violence Prevention Education

The BOCES Board will vote on the Board Policy following the Second Reading at the October 16<sup>th</sup> Board of Education meeting.

**Facilities Report – C&S Report – Nate Van Wie**

Mr. Nate Van Wie shared a PowerPoint Presentation with the Board of Education that showed an increase in Asbestos containing floor tiles that were originally identified as not containing asbestos. Samples will be sent out to another monitoring group to be sure we have a second opinion. Pending floor tile abatement could be as much as \$500,000. Nate also shared with the Board the proposed site work design.

It was:

Moved by Matthew Geitner, seconded by Eric Behling, that the Oswego County Board of Cooperative Educational Services hereby approves the site work design plan and grants permission to move ahead with the work as presented.

Vote on the motion: Ayes 6, Nays 0, motion carried.

**Meeting Adjourned**

It was:

Moved by Gregory Muench, seconded by Casey Brouse, that the BOCES Board Meeting be adjourned.

Vote on the motion: Ayes 6, Nays 0, motion carried.

The BOCES Board adjourned at 8:18 p.m.

Respectfully Submitted,

Melissa A. Allard  
District Clerk

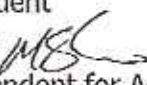


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**INTEROFFICE MEMORANDUM**

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**TO:** Christopher J. Todd  
District Superintendent

**FROM:** Michael J. Sheperd   
Assistant Superintendent for Administrative Services

**SUBJECT:** Administrative Services Report for the Board of Education

**DATE:** 10/5/12

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Enclosed are the following items for the Finance/Administrative Services section of the October 16, 2013 Board of Education meeting:

- Enclosed for the information of the Board is a list of bills approved and ordered paid by the Internal Claims Auditor.
- Student Club Account Reports for the periods ending May 31, 2013, June 30, 2013, July 31, 2013 and August 31, 2013, as prepared by Vickie Rowe, Treasurer of Student Club Accounts, and submitted by Jim Huber, Chief Faculty Advisor of Student Club Accounts.
- Treasurer's Report for the period ending August 31, 2013, as prepared and submitted by Kelly Wood, Treasurer.
- General Fund Budget Status Report and Budget Transfers Greater than \$50,000 as of September 30, 2013, as prepared and submitted by Gisèle Benigno, Coordinator of Business Administration, Printing, Public Relations and Special Projects.
- Approval of Surplus Equipment – October 16, 2013, as prepared and submitted by Gisèle Benigno, Coordinator of Business Administration, Printing, Public Relations and Special Projects.
- Resolution to Accept the Independent Audit Report and Management Letter Containing the Administrative Responses/Action Plan to the Management Letter Comments
- Resolution to Appoint Interim Deputy Treasurer
- Resolution to Amend Audit Committee Charter
- 2014-2015 Budget Development Discussion on Goals and Parameters

Please contact me if you have any questions or require any additional information.

MJS:mak  
Enclosures

# OSWEGO COUNTY BOCES

A/P Check Register  
Bank Account: Capital Check - Capital Fund Checking

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
001081	09/15/2013	C	A-VERDI	0003		No	No			\$2,580.00	001081
001082	09/15/2013	C	C & S Design Build, Inc.	0003		No	No			\$34,783.33	001082
001083	09/30/2013	C	A-VERDI	0003		No	No			\$220.00	001083
001084	09/30/2013	C	Ferrara, Fierenza	0003		No	No			\$565.50	001084
001085	09/30/2013	C	Standard & Poor's	0003		No	No			\$7,700.00	001085
Subtotal for Bank Account: Capital Check - Capital Fund Checking											
										Grand Total	
										Void Total	
										Net	
										\$45,848.83	
										\$0.00	
										\$45,848.83	

# OSWEGO COUNTY BOCES

A/P Check Register

Bank Account: FederalKey - Key Bank - Federal

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
030563	09/12/2013	C	AT&T Mobility	0003		No	No			\$1,020.59	030563
030564	09/13/2013	C	Advanced Educational Products	0003		No	No			\$2,341.75	030564
030565	09/13/2013	C	Barnes & Noble	0003		No	No			\$362.59	030565
030566	09/13/2013	C	Bradford/Jennifer	0003		No	No			\$135.17	030566
030567	09/16/2013	C	Calamari/Kelth	0003		No	No			\$340.48	030567
030568	09/16/2013	C	Cayuga Oncodaga BOCES	0003		No	No			\$3,300.17	030568
030569	09/16/2013	C	CDW Government, Inc.	0003		No	No			\$160.00	030569
030570	09/16/2013	C	Central Square Central School District	0003		No	No			\$1,930.70	030570
030571	09/16/2013	C	Cook/Claudia	0003		No	No			\$528.56	030571
030572	09/16/2013	C	Dell Marketing L.P.	0003		No	No			\$398.85	030572
030573	09/16/2013	C	Elsevier	0003		No	No			\$2,352.76	030573
030574	09/16/2013	C	Farden/Mandy	0003		No	No			\$514.15	030574
030575	09/16/2013	C	Fisher/William	0003		No	No			\$85.32	030575
030576	09/16/2013	C	Fosco/Jenna	0003		No	No			\$456.48	030576
030577	09/16/2013	C	Hertz Equipment Rental	0003		No	No			\$3,650.59	030577
030578	09/16/2013	C	Hotel Indigo	0003		No	No			\$312.00	030578
030579	09/16/2013	C	Kramer/Lori	0003		No	No			\$548.05	030579
030580	09/16/2013	C	Lanahan Publishers, Inc.	0003		No	No			\$940.00	030580
030581	09/16/2013	C	Luchsinger/Sharon	0003		No	No			\$350.31	030581
030582	09/16/2013	C	Mannino Food Service Inc	0003		No	No			\$39.98	030582
030583	09/16/2013	C	Moshier/Tracy	0003		No	No			\$27.38	030583
030584	09/16/2013	C	Nelson/Robert	0003		No	No			\$9.83	030584
030585	09/16/2013	C	Northern Aggregates, Inc.	0003		No	No			\$1,286.19	030585
030586	09/16/2013	C	NYSUT Building Corp.	0003		No	No			\$1,700.00	030586
030587	09/16/2013	C	Pearson Education	0003		No	No			\$3,023.81	030587
030588	09/16/2013	C	Pertin/Helen	0003		No	No			\$58.31	030588
030589	09/16/2013	C	Price Chopper Oper. Co., Inc.	0003		No	No			\$8.99	030589
030590	09/16/2013	C	Razavi/Stephanie	0003		Yes	No			\$50.00	030590
030591	09/16/2013	C	RITTENHOUSE BOOK DIST.	0003		No	No			\$777.12	030591
030592	09/16/2013	C	SDE, Inc.	0003		No	No			\$8,590.00	030592
030593	09/16/2013	C	SUNY Learning Network	0003		No	No			\$17,270.00	030593
030594	09/16/2013	C	SurveyMonkey Inc.	0003		No	No			\$204.00	030594
030595	09/16/2013	C	The Scotsman Press	0003		No	No			\$108.35	030595
030596	09/16/2013	C	Tops Markets LLC	0003		No	No			\$10.89	030596
030597	09/16/2013	C	Travel Leaders	0003		No	No			\$421.10	030597
030598	09/16/2013	C	Trowbridge/Adelle	0003		No	No			\$431.66	030598
030599	09/16/2013	C	WEBALON LTD.	0003		No	No			\$216.00	030599
030600	09/16/2013	C	Wiegman's Food Markets Inc.	0003		No	No			\$18.62	030600
030601	09/16/2013	C	Whitney/Donella	0003		No	No			\$21.02	030601
030602	09/16/2013	C	Yudin/P. Maria	0003		No	No			\$214.34	030602

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check



# OSWEGO COUNTY BOCES

A/P Check Register  
Bank Account: FederalKey - Key Bank - Federal

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
C30503	09/23/2013	C	American Welding Society	0003		No	No			\$15.00	030503
C30504	09/23/2013	C	NYS Department of Motor Vehicles	0003		No	Yes	10/2/2013	Cannot pre-order books per Doni Whitney	\$300.00	030504
C30505	09/23/2013	C	Bivens/Michale	0003		No	No			\$3,552.50	030505
C30506	09/23/2013	C	Cote/Heather	0003		No	No			\$523.50	030506
C30507	09/23/2013	C	Donovan/Lan	0003		No	No			\$3,552.50	030507
C30508	09/23/2013	C	Harrison/Gabrielle	0003		No	No			\$3,148.50	030508
C30509	09/23/2013	C	Josberna/Angela	0003		No	No			\$401.00	030509
C30510	09/23/2013	C	Kingsley/Victoria	0003		No	No			\$2,823.50	030510
C30511	09/23/2013	C	Lavallee/Jennifer	0003		No	No			\$326.00	030511
C30512	09/23/2013	C	LoPulangi/Mary	0003		No	No			\$3,148.50	030512
C30513	09/23/2013	C	Monieth/Jenna	0003		No	No			\$7.50	030513
C30514	09/23/2013	C	Punam/Amanda	0003		No	No			\$4,701.00	030514
C30515	09/23/2013	C	Sidman/Ashley L.	0003		No	No			\$796.50	030515
C30516	09/23/2013	C	Sprague/Matthew	0003		No	No			\$3,552.50	030516
C30517	09/23/2013	C	Stiles/Laura	0003		No	No			\$3,223.50	030517
C30518	09/23/2013	C	Stupp/Angelina	0003		No	No			\$356.00	030518
C30519	09/23/2013	C	Wiggins/Hope	0003		No	No			\$1,798.50	030519
C30520	09/23/2013	C	APW Central School	0003		No	No			\$2,700.00	030520
C30521	09/23/2013	C	AT&T Mobility	0003		No	No			\$1,130.50	030521
C30522	09/23/2013	C	B&H Photo Video	0003		No	No			\$212.05	030522
C30523	09/23/2013	C	Barnes & Noble	0003		No	No			\$315.00	030523
C30524	09/23/2013	C	Cayuga Orondaga BOCES	0003		No	No			\$3,771.05	030524
C30525	09/23/2013	C	Council on Occupational Education	0003		No	No			\$525.00	030525
C30526	09/23/2013	C	Custom Computer Specialists, Inc.	0003		No	No			\$8.99	030526
C30527	09/23/2013	C	Dell Marketing L.P.	0003		No	No			\$6,100.00	030527
C30528	09/23/2013	C	Espinosa/Fernando	0003		No	No			\$79.67	030528
C30529	09/23/2013	C	Espinosa/Sally	0003		No	No			\$316.97	030529
C30530	09/23/2013	C	Fusco/Jenna	0003		No	No			\$359.74	030530
C30531	09/23/2013	C	Frank's Uniforms	0003		Yes	No			\$30.00	030531
C30532	09/23/2013	C	Global Gov Ed Solutions, Inc.	0003		No	No			\$1,898.53	030532
C30533	09/23/2013	C	Givcon, Inc.	0003		No	No			\$2,250.00	030533
C30534	09/23/2013	C	GYPSUM EXPRESS LTD.	0003		No	No			\$351.36	030534
C30535	09/23/2013	C	Hardesty/Jacqueline L.	0003		No	No			\$542.16	030535
C30536	09/23/2013	C	Haun Welding Supply	0003		No	No			\$2,890.50	030536
C30537	09/23/2013	C	Henry Schein Inc.	0003		No	No			\$168.23	030537
C30538	09/23/2013	C	Paradigm, LLC	0003		No	No			\$975.00	030538
C30539	09/23/2013	C	MacGAMUT Music Software	0003		No	No			\$64.00	030539
C30540	09/23/2013	C	Moore Medical, LLC	0003		No	No			\$116.26	030540
C30541	09/23/2013	C	Netus/Terencia	0003		No	No			\$434.77	030541
C30542	09/23/2013	C	New York State Education Department	0003		No	No			\$103.00	030542

Payment: Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check

# OSWEGO COUNTY BOCES

A/P Check Register

Bank Account: FederalKey - Key Bank - Federal

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
030643	09/30/2013	C	New York State Education Department	0003		No	No			\$103.00	030643
030644	09/30/2013	C	New York State Education Department	0003		No	No			\$103.00	030644
030645	09/30/2013	C	New York State Education Department	0003		No	No			\$103.00	030645
030646	09/30/2013	C	New York State Education Department	0003		No	No			\$103.00	030646
030647	09/30/2013	C	New York State Education Department	0003		No	No			\$103.00	030647
030648	09/30/2013	C	New York State Education Department	0003		No	No			\$103.00	030648
030649	09/30/2013	C	NYSRs Association, Inc.	0003		No	Yes	10/2/2013	Donna Gardner not attending	\$20.00	030649
030650	09/30/2013	C	Oswego County BOCES Treasurer	0003		No	No			\$388.10	030650
030651	09/30/2013	C	Oswego Hospital	0003		No	No			\$221.00	030651
030652	09/30/2013	C	Pacemaker Steel & Piping Co.	0003		No	No			\$2,395.10	030652
030653	09/30/2013	C	Patterson Medical Supply, Inc.	0003		No	No			\$95.34	030653
030654	09/30/2013	C	Pearson Education	0003		No	No			\$3,503.68	030654
030655	09/30/2013	C	RUDY SCHMID BODY & FRAME	0003		No	No			\$3,618.38	030655
030656	09/30/2013	C	Shanty-McLery/Susan	0003		No	No			\$25.82	030656
030657	09/30/2013	C	SmartSheet.com, Inc.	0003		No	No			\$425.00	030657
030658	09/30/2013	C	Soomo Publishing	0003		No	No			\$1,200.00	030658
030659	09/30/2013	C	Staples Advantage	0003		No	No			\$496.07	030659
030660	09/30/2013	C	Staples Contract: & Commercial	0003		No	No			\$324.96	030660
030661	09/30/2013	C	Tompkins-Seneca-Tioga BOCES	0003		No	No			\$6,858.21	030661
030662	09/30/2013	C	Travel Leaders	0003		No	No			\$351.60	030662
030663	09/30/2013	C	Troxell Communications	0003		No	No			\$454.25	030663
030664	09/30/2013	C	Verizon Wireless	0003		No	No			\$6.45	030664
030665	09/30/2013	C	W. W. Norton & Company	0003		No	No			\$1,843.31	030665
030666	09/30/2013	C	Wal-Mart Community	0003		No	No			\$187.42	030666
Subtotal for Bank Account: FederalKey - Key Bank - Federal											
Grand Total										\$134,577.27	
Void Total										\$0.00	
Net										\$134,577.27	

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check

# OSWEGO COUNTY BOCES

A/P Check Register  
Bank Account: GeneralKey - Key Bank - Gen Fund

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
102931	09/04/2013	C	APW Central School	0003		No	No			\$574,122.60	102931
102932	09/04/2013	C	Central Square Central School District	0003		No	No			\$1,080,891.00	102932
102933	09/04/2013	C	Fulton City School Dist	0003		No	No			\$1,558,835.35	102933
102934	09/04/2013	C	Hannibal Central School	0003		No	No			\$440,025.90	102934
102935	09/04/2013	C	Mexico Central School District	0003		No	No			\$841,788.45	102935
102936	09/04/2013	C	Oswego City School Dist.	0003		No	No			\$771,114.15	102936
102937	09/04/2013	C	Phoenix Central School	0003		No	No			\$783,358.40	102937
102938	09/04/2013	C	Pulaski Academy	0003		No	No			\$374,784.70	102938
102939	09/04/2013	C	Sandy Creek Central School Dist.	0003		No	No			\$383,629.05	102939
102940	09/12/2013	C	AT&T Mobility	0003		No	No			\$2,493.43	102940
102941	09/12/2013	C	Theatreworks/USA	0003		No	No			\$3,220.00	102941
102942	09/16/2013	C	A-VERDI	0003		No	No			\$1,040.00	102942
102943	09/16/2013	C	Adcom Electronics	0003		No	No			\$770.00	102943
102944	09/16/2013	C	Advanced Educational Products	0003		No	No			\$2,781.03	102944
102945	09/16/2013	C	Apple Computer, Inc.	0003		No	No			\$95,413.00	102945
102946	09/16/2013	C	Artswego	0003		No	No			\$1,700.00	102946
102947	09/16/2013	C	Atch Training, Inc.	0003		No	No			\$4,588.61	102947
102948	09/16/2013	C	B&H Photo Video	0003		No	No			\$9.95	102948
102949	09/16/2013	C	Baltimore Woods Nature Center	0003		No	No			\$588.00	102949
102950	09/16/2013	C	Barracuda Networks Inc.	0003		No	No			\$2,999.00	102950
102951	09/16/2013	C	Benigno/Gisele	0003		No	No			\$127.19	102951
102952	09/16/2013	C	Big Ceramic Store	0003		No	No			\$67.51	102952
102953	09/16/2013	C	BrainPOP	0003		No	No			\$2,967.00	102953
102954	09/16/2013	C	BRICKYARD CERAMICS & CRAFTS	0003		No	No			\$531.88	102954
102955	09/16/2013	C	Bronner/Ryan	0003		No	No			\$750.00	102955
102956	09/16/2013	C	Buchmann/Andrew	0003		No	No			\$1,200.00	102956
102957	09/16/2013	C	C & B FARM & GARDEN	0003		No	No			\$49.90	102957
102958	09/16/2013	C	Campbell/Jared	0003		No	No			\$4,115.00	102958
102959	09/16/2013	C	Camp/Ronald	0003		No	No			\$319.80	102959
102960	09/16/2013	C	Capital Region BOCES	0003		No	No			\$19,362.72	102960
102961	09/16/2013	C	Castello & Silky Education Consultants	0003		No	No			\$4,500.00	102961
102962	09/16/2013	C	Castle Software, Inc.	0003		No	No			\$3,523.50	102962
102963	09/16/2013	C	CDW Government, Inc.	0003		No	No			\$10,590.00	102963
102964	09/16/2013	C	Cedar Path Solutions Group, Inc.	0003		No	No			\$9,700.00	102964
102965	09/16/2013	C	Central Rest. Products	0003		No	No			\$576.17	102965
102966	09/16/2013	C	Champion of Choices	0003		No	No			\$4,500.00	102966
102967	09/16/2013	C	CNI Office Supplies	0003		No	No			\$1,345.78	102967
102968	09/16/2013	C	CNYASBO	0003		No	No			\$20.00	102968
102969	09/16/2013	C	CNYSBA	0003		No	No			\$525.00	102969
102970	09/16/2013	C	CNYSBA	0003		No	No			\$60.00	102970

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check



# OSWEGO COUNTY BOCES

A/P Check Register

Bank Account: GeneralKey - Key Bank - Gen Fund

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
102971	09/18/2013	C	Craig/Rebecca	0003		No	No			\$118.91	102971
102972	09/18/2013	C	DATAG	0003		No	No			\$505.00	102972
102973	09/18/2013	C	Dell Marketing L.P.	0003		No	No			\$1,291.83	102973
102974	09/18/2013	C	Depect International	0003		No	No			\$464.20	102974
102975	09/18/2013	C	Dox Electronics	0003		No	No			\$4,472.92	102975
102976	09/18/2013	C	Dupl. Env's & Graphics	0003		No	No			\$1,455.00	102976
102977	09/18/2013	C	Eichholtz/Debra B.	0003		No	No			\$153.17	102977
102978	09/18/2013	C	Empowerment Associates	0003		No	No			\$1,596.12	102978
102979	09/18/2013	C	Eric Amin Inc.	0003		No	No			\$205.61	102979
102980	09/18/2013	C	Erie 1 BOCES	0003		No	No			\$3,062.01	102980
102981	09/18/2013	C	Evan-Moor	0003		No	No			\$230.20	102981
102982	09/18/2013	C	Fedex	0003		No	No			\$255.74	102982
102983	09/18/2013	C	Five Star Equipment	0003		No	No			\$146,441.00	102983
102984	09/18/2013	C	Fleming/Tracy O.	0003		No	No			\$146.90	102984
102985	09/18/2013	C	General Binding	0003		No	No			\$20,274.40	102985
102986	09/18/2013	C	Govconnection, Inc.	0003		No	No			\$25,316.50	102986
102987	09/18/2013	C	Grainger Inc.	0003		No	No			\$333.00	102987
102988	09/18/2013	C	Grant Graphics	0003		No	No			\$737.50	102988
102989	09/18/2013	C	Haun Welding Supply	0003		No	No			\$135.36	102989
102990	09/18/2013	C	Hewlett-Packard Company	0003		No	No			\$202.07	102990
102991	09/18/2013	C	Hill & Markes	0003		No	No			\$196.90	102991
102992	09/18/2013	C	Hillside Children's Center	0003		No	No			\$5,924.35	102992
102993	09/18/2013	C	History's Alive	0003		No	No			\$400.00	102993
102994	09/18/2013	C	Houghton Mifflin Co	0003		No	No			\$3,600.00	102994
102995	09/18/2013	C	Huber/James	0003		No	No			\$236.17	102995
102996	09/18/2013	C	Hummells Office Products	0003		No	No			\$35.50	102996
102997	09/18/2013	C	Intelligen LLC	0003		No	No			\$4.95	102997
102998	09/18/2013	C	IXL Learning	0003		No	No			\$390.00	102998
102999	09/18/2013	C	J & K Auto Parts	0003		No	No			\$450.08	102999
103000	09/18/2013	C	Kocher/Roger	0003		No	No			\$226.00	103000
103001	09/18/2013	C	Lafountain/Mark	0003		No	No			\$204.52	103001
103002	09/18/2013	C	Lakeshore Learn Materials	0003		No	No			\$485.51	103002
103003	09/18/2013	C	Lazel, Inc.	0003		No	No			\$1,274.09	103003
103004	09/18/2013	C	Light's Auto Parts	0003		No	No			\$228.74	103004
103005	09/18/2013	C	Logical Choice Technologies	0003		No	No			\$965.15	103005
103006	09/18/2013	C	Logisoft Computer Product	0003		No	No			\$875.36	103006
103007	09/18/2013	C	LONGLEY BROS., INC	0003		No	No			\$29.25	103007
103008	09/18/2013	C	MailFinance	0003		No	No			\$1,062.91	103008
103009	09/18/2013	C	McPherson/Paul	0003		No	No			\$2,300.00	103009
103010	09/18/2013	C	Media Flex Inc	0003		No	No			\$1,500.00	103010

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# OSWEGO COUNTY BOCES

A/P Check Register  
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Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
103011	09/15/2013	C	Mexico Central Schools	0003		No	No			\$3,967.67	103011
103012	09/15/2013	C	Miori-Merola/Doreen	0003		No	No			\$4,000.00	103012
103013	09/16/2013	C	MONROE #2 - ORLEANS BOCES	0003		No	No			\$23,927.39	103013
103014	09/16/2013	C	Mowry/William	0003		No	No			\$500.00	103014
103015	09/16/2013	C	National Restaurant Assoc. Solutions	0003		No	No			\$213.02	103015
103016	09/16/2013	C	NCE Environmental Consultants	0003		No	No			\$825.00	103016
103017	09/16/2013	C	New Horizons Computer	0003		No	No			\$1,060.00	103017
103018	09/16/2013	C	New York State Thruway	0003		No	No			\$34.37	103018
103019	09/16/2013	C	NOCO Distribution LLC	0003		No	No			\$963.95	103019
103020	09/16/2013	C	NYS Ale Network for BOCES & Lge Cities	0003		No	No			\$250.00	103020
103021	09/16/2013	C	NYSASBO	0003		No	No			\$678.00	103021
103022	09/16/2013	C	NYSATA	0003		No	No			\$50.00	103022
103023	09/16/2013	C	NYSSEA	0003		No	No			\$150.00	103023
103024	09/16/2013	C	NYSSEA	0003		No	No			\$95.00	103024
103025	09/16/2013	C	O'Mara/Shannon	0003		No	No			\$1,200.00	103025
103026	09/16/2013	C	Oak Tree Products, Inc.	0003		No	No			\$1,281.94	103026
103027	09/16/2013	C	Office Depot	0003		No	No			\$6.10	103027
103028	09/16/2013	C	Oriental Trading Co	0003		No	No			\$688.78	103028
103029	09/16/2013	C	Oswego County Weeklies	0003		No	No			\$234.00	103029
103030	09/16/2013	C	Pacemaker Steel & Piping Co.	0003		No	No			\$7,916.25	103030
103031	09/16/2013	C	Panera Bread Company	0003		No	No			\$388.10	103031
103032	09/16/2013	C	PCM-G	0003		No	No			\$549.29	103032
103033	09/16/2013	C	Pearson Education	0003		No	No			\$3,066.22	103033
103034	09/16/2013	C	Pearson Education	0003		No	No			\$7,454.54	103034
103035	09/16/2013	C	Phonak, LLC	0003		No	No			\$513.18	103035
103036	09/16/2013	C	Poole/Marilyn	0003		No	No			\$215.94	103036
103037	09/16/2013	C	Project Adventure, Inc.	0003		No	No			\$91.00	103037
103038	09/16/2013	C	ProQuest	0003		No	No			\$22,545.00	103038
103039	09/16/2013	C	PROVANTAGE	0003		No	No			\$127.50	103039
103040	09/16/2013	C	Pyramid School Products	0003		No	No			\$888.84	103040
103041	09/16/2013	C	Quill Corporation	0003		No	No			\$15.80	103041
103042	09/16/2013	C	Read Naturally	0003		No	No			\$1,994.00	103042
103043	09/16/2013	C	Recochio-Demmin/Barbara E.	0003		No	No			\$237.92	103043
103044	09/16/2013	C	River Vista Center	0003		No	No			\$994.00	103044
103045	09/16/2013	C	Safeguard Waste Solutions, Inc.	0003		Yes	No			\$276.25	103045
103046	09/16/2013	C	Sanico INC.	0003		No	No			\$20.40	103046
103047	09/16/2013	C	Scholastic Inc.	0003		No	No			\$35.95	103047
103048	09/16/2013	C	School Specialty	0003		No	No			\$750.53	103048
103049	09/16/2013	C	Shepherd/Michael	0003		No	No			\$318.44	103049
103050	09/16/2013	C	Sivers/Alexandra	0003		No	No			\$1,200.00	103050

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## OSWEGO COUNTY BOCES

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103051	09/16/2013	C	SOUTHERN REGIONAL	0003		No	No			\$3,300.00	103051
103052	09/16/2013	C	Spencer/Lisa	0003		No	No			\$9.04	103052
103053	09/16/2013	C	Staples Advantage	0003		No	No			\$33.86	103053
103054	09/16/2013	C	Staples Contract & Commercial	0003		No	No			\$295.79	103054
103055	09/16/2013	C	Starfall Education	0003		No	No			\$150.00	103055
103056	09/16/2013	C	SUNY Oswego	0003		No	No			\$67.00	103056
103057	09/16/2013	C	Supermed's LLC	0003		No	No			\$20.00	103057
103058	09/16/2013	C	Supreme Medical	0003		No	No			\$364.43	103058
103059	09/16/2013	C	Syracuse Media Group	0003		No	No			\$123.00	103059
103060	09/16/2013	C	Taylor/Brian	0003		No	No			\$251.99	103060
103061	09/16/2013	C	TELECHARGE GROUP SALES	0003		No	No	9/25/2013	Event Cancelled	\$4,214.50	103061
103062	09/16/2013	C	Tequipment	0003		No	No			\$15,138.00	103062
103063	09/16/2013	C	The Council for Professional Recognition	0003		No	No			\$420.00	103063
103064	09/16/2013	C	The Delta Company LLC	0003		No	No			\$500.00	103064
103065	09/16/2013	C	Terney/John Michael	0003		No	No			\$2,700.00	103065
103066	09/16/2013	C	Todd/Christopher J.	0003		No	No			\$752.02	103066
103067	09/16/2013	C	Tops Markets LLC	0003		No	No			\$131.97	103067
103068	09/16/2013	C	Travel Leaders	0003		No	No			\$421.10	103068
103069	09/16/2013	C	Trend Enterprises, Inc.	0003		No	No			\$79.26	103069
103070	09/16/2013	C	Troxell Communications	0003		No	No			\$522.45	103070
103071	09/16/2013	C	UNIFIRST CORPORATION	0003		No	No			\$176.00	103071
103072	09/16/2013	C	United Auto Supply	0003		No	No			\$921.80	103072
103073	09/16/2013	C	United Parcel Service	0003		No	No			\$20.27	103073
103074	09/16/2013	C	Usherwood & Associates of NY	0003		No	No			\$13,140.87	103074
103075	09/16/2013	C	USI	0003		No	No			\$148.79	103075
103076	09/16/2013	C	VALLEY LOCKSMITH	0003		No	No			\$446.90	103076
103077	09/16/2013	C	Vernier Software & Technology LLC	0003		No	No			\$240.00	103077
103078	09/16/2013	C	Walls/Brian	0003		No	No			\$1,200.00	103078
103079	09/16/2013	C	Waste Management of Syracuse	0003		No	No			\$1,177.49	103079
103080	09/16/2013	C	Wex Bank	0003		No	No			\$43.53	103080
103081	09/16/2013	C	Windstream Communications	0003		No	No			\$223.40	103081
103082	09/16/2013	C	Wondersworks	0003		No	No			\$1,458.54	103082
103083	09/16/2013	C	Woods/Jennifer	0003		No	No			\$19.78	103083
103084	09/16/2013	C	APW Central School	0003		No	No			\$27,846.89	103084
103085	09/16/2013	C	Oswego County BOCES Treasurer	0003		No	No			\$31,677.34	103085
103086	09/16/2013	C	Phoenix Central School	0003		No	No			\$44,233.00	103086
103087	09/16/2013	C	Pulaski Academy	0003		No	No			\$24,226.27	103087
103088	09/16/2013	C	Sandy Creek Central School Dist.	0003		No	No			\$18,839.51	103088
103089	09/16/2013	C	Ferris/Robert N.	0003		No	No			\$174.25	103089
103090	09/16/2013	C	Ferris/Robert N.	0003		No	No			\$217.02	103090

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# OSWEGO COUNTY BOCES

A/P Check Register

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103091	09/26/2013	C	VILLAGE OF MEXICO/CLERK	0003		No	No			\$12,315.45	103091
103092	09/30/2013	C	Adams/William A.	0003		No	No			\$84.60	103092
103093	09/30/2013	C	Adco	0003		No	No			\$80.71	103093
103094	09/30/2013	C	Advanced Assessment Systems, Inc.	0003		No	No			\$15,696.00	103094
103095	09/30/2013	C	Air Temp Heating & Air Conditioning, Inc	0003		No	No			\$870.00	103095
103096	09/30/2013	C	Allard/Melissa	0003		No	No			\$65.54	103096
103097	09/30/2013	C	Arnold/Mary E.	0003		No	No			\$167.39	103097
103098	09/30/2013	C	AT&T Mobility	0003		No	No			\$2,343.34	103098
103099	09/30/2013	C	Akinson/Patricia M.	0003		No	No			\$217.02	103099
103100	09/30/2013	C	Babcock/Maryn F.	0003		No	No			\$84.60	103100
103101	09/30/2013	C	Baker/Shirley	0003		No	No			\$84.60	103101
103102	09/30/2013	C	Barkley/Wayne E.	0003		No	No			\$84.60	103102
103103	09/30/2013	C	Barnes & Noble	0003		No	No			\$20.99	103103
103104	09/30/2013	C	Basciani/Thomas J.	0003		No	No			\$217.02	103104
103105	09/30/2013	C	Bayne/Roseann M.	0003		No	No			\$285.89	103105
103106	09/30/2013	C	Beck/Philip H.	0003		No	No			\$434.04	103106
103107	09/30/2013	C	Belden/Nancy M.	0003		No	No			\$434.04	103107
103108	09/30/2013	C	Belfiore/Ross A.	0003		No	No			\$101.53	103108
103109	09/30/2013	C	Benedict/Liane	0003		No	No			\$302.63	103109
103110	09/30/2013	C	Bennett/Nancy A.	0003		No	No			\$84.60	103110
103111	09/30/2013	C	Benz/Kathleen A.	0003		No	No			\$217.02	103111
103112	09/30/2013	C	Bergene/Mary C.	0003		No	No			\$347.23	103112
103113	09/30/2013	C	Blanchard/Barbara A.	0003		No	No			\$217.02	103113
103114	09/30/2013	C	Blue Tap Financial, Inc.	0003		No	No			\$250.33	103114
103115	09/30/2013	C	Boccon/Joseph	0003		No	No			\$361.70	103115
103116	09/30/2013	C	Bolia/Sharon L.	0003		No	No			\$217.02	103116
103117	09/30/2013	C	Bollenbacher/Stephen A.	0003		No	No			\$169.21	103117
103118	09/30/2013	C	Books Come Alive Inc.	0003		No	No			\$600.00	103118
103119	09/30/2013	C	Bower/Elizabeth L.	0003		No	No			\$217.02	103119
103120	09/30/2013	C	Bradway/Thomas R.	0003		No	No			\$347.23	103120
103121	09/30/2013	C	Breckenridge/Lynda C.	0003		No	No			\$84.60	103121
103122	09/30/2013	C	Brownell/Carol A.	0003		No	No			\$217.02	103122
103123	09/30/2013	C	Brown/Patricia I.	0003		No	No			\$84.60	103123
103124	09/30/2013	C	Brown/Roger A.	0003		No	No			\$217.02	103124
103125	09/30/2013	C	Bullard/Bonnie L.	0003		No	No			\$217.02	103125
103126	09/30/2013	C	Burdick/Linda	0003		No	No			\$217.02	103126
103127	09/30/2013	C	Burnax	0003		No	No			\$21,886.00	103127
103128	09/30/2013	C	Burrows/Charlene K.	0003		No	No			\$217.02	103128
103129	09/30/2013	C	Burch's Auto Paint Supply	0003		No	No			\$541.33	103129
103130	09/30/2013	C	Byrne/Sheila C.	0003		No	No			\$217.02	103130

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103131	09/30/2013	C	Cameron Patricia A.	0003		No	No			\$101.53	103131
103132	09/30/2013	C	Camp Fire USA - Camp Talool	0003		No	No			\$350.00	103132
103133	09/30/2013	C	CareerSafe Online	0003		No	No			\$6,525.00	103133
103134	09/30/2013	C	Cascade School Supplies, Inc.	0003		No	No			\$198.46	103134
103135	09/30/2013	C	Cayuga Oncodaga BOCES	0003		No	No			\$6,362.50	103135
103136	09/30/2013	C	CDW Government, Inc.	0003		No	No			\$10,354.00	103136
103137	09/30/2013	C	Central Square	0003		No	No			\$1,800.00	103137
103138	09/30/2013	C	Central Square Central School District	0003		No	No			\$27,000.00	103138
103139	09/30/2013	C	Charlesworth-Burch Linda	0003		No	No			\$84.60	103139
103140	09/30/2013	C	Chatman Patricia L.	0003		No	No			\$169.21	103140
103141	09/30/2013	C	Chris' Body & Paint Shop	0003		No	No			\$1,596.38	103141
103142	09/30/2013	C	Clark Donna M.	0003		No	No			\$217.02	103142
103143	09/30/2013	C	Clark Janice H.	0003		No	No			\$84.60	103143
103144	09/30/2013	C	Clark Nancy E.	0003		No	No			\$217.02	103144
103145	09/30/2013	C	Clinton-Essex-War-Wash BOCES	0003		No	No			\$400.00	103145
103146	09/30/2013	C	Corporate Payment Systems	0003		No	No			\$315.68	103146
103147	09/30/2013	C	Council on Occupational Education	0003		No	No			\$525.00	103147
103148	09/30/2013	C	Cummings Shelagh M.	0003		No	No			\$84.60	103148
103149	09/30/2013	C	Custom Computer Specialists, Inc.	0003		No	No			\$26.51	103149
103150	09/30/2013	C	Dan N Jane C.	0003		No	No			\$84.60	103150
103151	09/30/2013	C	Davenport Rosemary A.	0003		No	No			\$260.43	103151
103152	09/30/2013	C	Davies Gladys M.	0003		No	No			\$84.60	103152
103153	09/30/2013	C	Davies William	0003		No	No			\$217.02	103153
103154	09/30/2013	C	Demo BOCES	0003		No	No			\$3,870.00	103154
103155	09/30/2013	C	Deban Susan	0003		No	No			\$947.23	103155
103156	09/30/2013	C	Defert Karen E.	0003		No	No			\$361.70	103156
103157	09/30/2013	C	Deland Kathy L.	0003		No	No			\$84.60	103157
103158	09/30/2013	C	Deline Alan C.	0003		No	No			\$84.60	103158
103159	09/30/2013	C	Dell Marketing L.P.	0003		No	No			\$3,936.51	103159
103160	09/30/2013	C	Delong Elaine S.	0003		No	No			\$361.70	103160
103161	09/30/2013	C	Delong Theresa M.	0003		No	No			\$217.02	103161
103162	09/30/2013	C	Demco	0003		No	No			\$166.69	103162
103163	09/30/2013	C	Depot International	0003		No	No			\$107.54	103163
103164	09/30/2013	C	Derousie Jr George F.	0003		No	No			\$217.02	103164
103165	09/30/2013	C	de Vries Rachel Guido	0003		No	No			\$4,500.00	103165
103166	09/30/2013	C	Dexter Barbara J.	0003		No	No			\$195.37	103166
103167	09/30/2013	C	Dovick Joseph	0003		No	No			\$217.02	103167
103168	09/30/2013	C	Drake Grace	0003		No	No			\$347.23	103168
103169	09/30/2013	C	Dreiller Loretta E.	0003		No	No			\$84.60	103169
103170	09/30/2013	C	Dupl Envp & Graphics	0003		No	No			\$106.50	103170

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer (Manual) M=Manual Check

# OSWEGO COUNTY BOCES

A/P Check Register

Bank Account: GeneralKey - Key Bank - Gen Fund

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
103171	09/30/2013	C	Eagan/Linda B.	0003		No	No			\$217.02	103171
103172	09/30/2013	C	Elan Publishing Co	0003		No	No			\$662.07	103172
103173	09/30/2013	C	Estate Of Helen Hendle	0003		No	No			\$1,429.20	103173
103174	09/30/2013	C	Faust/Carol A.	0003		No	No			\$135.37	103174
103175	09/30/2013	C	Feeney/Susan M.	0003		No	No			\$101.53	103175
103176	09/30/2013	C	Fello/Rose M.	0003		No	No			\$84.60	103176
103177	09/30/2013	C	Ferrara, Florentza	0003		No	No			\$2,681.78	103177
103178	09/30/2013	C	Fetterly/Gail M.	0003		No	No			\$101.53	103178
103179	09/30/2013	C	Feld/Donald E.	0003		No	No			\$84.50	103179
103180	09/30/2013	C	Field/Shirley C.	0003		No	No			\$84.50	103180
103181	09/30/2013	C	Fisher/William J.	0003		No	No			\$347.23	103181
103182	09/30/2013	C	Francis/Joyce	0003		No	No			\$24.50	103182
103183	09/30/2013	C	Frank's Uniforms	0003		No	No			\$903.00	103183
103184	09/30/2013	C	Frawley/Julia M.	0003		No	No			\$24.50	103184
103185	09/30/2013	C	Frawley/Stephen J.	0003		No	No			\$24.50	103185
103186	09/30/2013	C	Frawley/Theresa A.	0003		No	No			\$361.70	103186
103187	09/30/2013	C	Gale Cengage Learning	0003		No	No			\$301.04	103187
103188	09/30/2013	C	Garden Plaza Hotel	0003		No	No			\$109.00	103188
103189	09/30/2013	C	Gardner/Karen	0003		No	No			\$217.02	103189
103190	09/30/2013	C	Gary/John T.	0003		No	No			\$217.02	103190
103191	09/30/2013	C	Global Equipment Co.	0003		No	No			\$26.07	103191
103192	09/30/2013	C	Golombeskill Lisa A.	0003		No	No			\$361.70	103192
103193	09/30/2013	C	Goodness/Mary P.	0003		No	No			\$217.02	103193
103194	09/30/2013	C	Goulet/Herbert	0003		No	No			\$3,050.79	103194
103195	09/30/2013	C	Govconnection, Inc.	0003		No	No			\$12,234.00	103195
103196	09/30/2013	C	Graham/Ronald F.	0003		No	No			\$347.23	103196
103197	09/30/2013	C	Grainger Inc.	0003		No	No			\$1,320.50	103197
103198	09/30/2013	C	Graves/Terry L.	0003		No	No			\$423.02	103198
103199	09/30/2013	C	Greater Southern Tier: Boces	0003		No	No			\$212.50	103199
103200	09/30/2013	C	Greco/Karen M.	0003		No	No			\$217.02	103200
103201	09/30/2013	C	Greenhouse/Jonita D.	0003		No	No			\$434.04	103201
103202	09/30/2013	C	Grimshaw/Coleen M.	0003		No	No			\$347.23	103202
103203	09/30/2013	C	GROUP SALES BOX OFFICE	0003		No	No			\$2,121.50	103203
103204	09/30/2013	C	Guglielmo/Gail A.	0003		No	No			\$217.02	103204
103205	09/30/2013	C	Hager/Nelda	0003		No	No			\$217.02	103205
103206	09/30/2013	C	Halstead/Georgia A.	0003		No	No			\$84.60	103206
103207	09/30/2013	C	Hammond/James E.	0003		No	No			\$30.00	103207
103208	09/30/2013	C	Hanysak/Linda M.	0003		No	No			\$217.02	103208
103209	09/30/2013	C	Harris/Paul	0003		No	No			\$217.02	103209
103210	09/30/2013	C	Hartman/Rose	0003		No	No			\$140.97	103210

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check



# OSWEGO COUNTY BOCES

A/P Check Register  
Bank Account: GeneralKey - Key Bank - Gen Fund

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
103211	09/30/2013	C	Haun Welding Supply	0003		No	No			\$43,763.51	103211
103212	09/30/2013	C	Hayden/John	0003		No	No			\$217.02	103212
103213	09/30/2013	C	Hays/Jane E.	0003		No	No			\$217.02	103213
103214	09/30/2013	C	Haggis/Laurie L.	0003		No	No			\$1,600.00	103214
103215	09/30/2013	C	Hewlett-Packard Company	0003		No	No			\$202.07	103215
103216	09/30/2013	C	Hickey/A. Jayne	0003		No	No			\$84.60	103216
103217	09/30/2013	C	Hillyard / New York	0003		No	No			\$843.15	103217
103218	09/30/2013	C	Hollrich/Jane E.	0003		No	No			\$217.02	103218
103219	09/30/2013	C	Holland/Michelle	0003		No	No			\$10.74	103219
103220	09/30/2013	C	Holthouse/Judith L.	0003		No	No			\$347.23	103220
103221	09/30/2013	C	House/Barbara	0003		No	No			\$347.23	103221
103222	09/30/2013	C	Huber/James	0003		No	No			\$5.52	103222
103223	09/30/2013	C	Hudson/Barbara J.	0003		No	No			\$178.43	103223
103224	09/30/2013	C	Hughes/Catherine D.	0003		No	No			\$250.43	103224
103225	09/30/2013	C	Hyatt Regency Rochester	0003		No	No			\$139.00	103225
103226	09/30/2013	C	Hyatt Regency Rochester	0003		No	No			\$139.00	103226
103227	09/30/2013	C	It Savvy	0003		No	No			\$217.00	103227
103228	09/30/2013	C	Jackson/Valerie A.	0003		No	No			\$347.23	103228
103229	09/30/2013	C	JIM SNACK INC.	0003		No	No			\$900.00	103229
103230	09/30/2013	C	Johnson/Wesley W.	0003		No	No			\$84.60	103230
103231	09/30/2013	C	Jones/Karen A.	0003		No	No			\$217.02	103231
103232	09/30/2013	C	Jones/Peggy A.	0003		No	No			\$217.02	103232
103233	09/30/2013	C	Judkins/Lynne R.	0003		No	No			\$217.02	103233
103234	09/30/2013	C	Kane/Betty	0003		No	No			\$217.02	103234
103235	09/30/2013	C	Kelso/Priscilla M.	0003		No	No			\$169.21	103235
103236	09/30/2013	C	Kent/Jean L.	0003		No	No			\$217.02	103236
103237	09/30/2013	C	Kerfent/Sharon J.	0003		No	No			\$101.63	103237
103238	09/30/2013	C	Keystone	0003		No	No			\$135.00	103238
103239	09/30/2013	C	Knight/Karen A.	0003		No	No			\$84.60	103239
103240	09/30/2013	C	Knopp/Cheryl A.	0003		No	No			\$217.02	103240
103241	09/30/2013	C	Knowles/Richard	0003		No	No			\$217.02	103241
103242	09/30/2013	C	Kocher/Roger	0003		No	No			\$190.41	103242
103243	09/30/2013	C	Koehler/Ann M.	0003		No	No			\$434.04	103243
103244	09/30/2013	C	La Tulip/Susan J.	0003		No	No			\$250.43	103244
103245	09/30/2013	C	Ladd/Frances L.	0003		No	No			\$84.60	103245
103246	09/30/2013	C	LaFlamm/Dawn	0003		No	No			\$1,781.72	103246
103247	09/30/2013	C	Laminator.com	0003		No	No			\$540.68	103247
103248	09/30/2013	C	Laminator.com	0003		No	No			\$540.68	103248
103249	09/30/2013	C	Lichtenstein/Nancy	0003		No	No			\$217.02	103249
103250	09/30/2013	C	Lighthall/Lorraine F.	0003		No	No			\$217.02	103250

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# OSWEGO COUNTY BOCES

A/P Check Register  
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Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
103251	09/30/2013	C	Lindenmeyr Munroe	0003		No	No			\$907.50	103251
103252	09/30/2013	C	Lindusk Beverly L.	0003		No	No			\$217.02	103252
103253	09/30/2013	C	Lindy Denise B.	0003		No	No			\$847.23	103253
103254	09/30/2013	C	Link Susan M.	0003		No	No			\$217.02	103254
103255	09/30/2013	C	Lockwood Elaine G.	0003		No	No			\$217.02	103255
103256	09/30/2013	C	Logisort Computer Product	0003		No	No			\$1,541.30	103256
103257	09/30/2013	C	Lok Jeffrey P.	0003		No	No			\$169.21	103257
103258	09/30/2013	C	Loomis James W.	0003		No	No			\$84.60	103258
103259	09/30/2013	C	Loomis Lorraine G.	0003		No	No			\$84.60	103259
103260	09/30/2013	C	Lounsbury Sharon	0003		No	No			\$217.02	103260
103261	09/30/2013	C	Loveless Suzanne M.	0003		No	No			\$217.02	103261
103262	09/30/2013	C	MacDougall Bonnie A.	0003		No	No			\$169.21	103262
103263	09/30/2013	C	MacDougall Janet	0003		No	No			\$260.43	103263
103264	09/30/2013	C	Madison Eva M.	0003		No	No			\$84.60	103264
103265	09/30/2013	C	Malden David	0003		No	No			\$2,345.75	103265
103266	09/30/2013	C	Malone Maurice A.	0003		No	No			\$217.02	103266
103267	09/30/2013	C	Manocia Lenarda B.	0003		No	No			\$217.02	103267
103268	09/30/2013	C	Markis Marie T.	0003		No	No			\$135.37	103268
103269	09/30/2013	C	McDermott Lucille E.	0003		No	No			\$250.43	103269
103270	09/30/2013	C	Meijer Phoebe M.	0003		No	No			\$217.02	103270
103271	09/30/2013	C	Mexico Central Schools	0003		No	No			\$132.55	103271
103272	09/30/2013	C	Miller Diane B.	0003		No	No			\$217.02	103272
103273	09/30/2013	C	Mitchell's Speedway Press	0003		No	No			\$5,882.81	103273
103274	09/30/2013	C	Montish Deborah P.	0003		No	No			\$84.60	103274
103275	09/30/2013	C	Moore Medical, LLC	0003		No	No			\$40.00	103275
103276	09/30/2013	C	Moran Sean R.	0003		No	No			\$260.43	103276
103277	09/30/2013	C	Morton Duane	0003		No	No			\$217.02	103277
103278	09/30/2013	C	MSC Industrial Supply Co.	0003		No	No			\$216.85	103278
103279	09/30/2013	C	MYERS BRENDA	0003		No	No	10/4/2013	Incorrect vendor	\$217.02	103279
103280	09/30/2013	C	National Grid	0003		No	No			\$67.42	103280
103281	09/30/2013	C	Nettel Sally	0003		No	No			\$84.60	103281
103282	09/30/2013	C	New York State Thruway	0003		No	No			\$50.85	103282
103283	09/30/2013	C	Norris Antoinette	0003		No	No			\$217.02	103283
103284	09/30/2013	C	Norol Michael C.	0003		No	No			\$217.02	103284
103285	09/30/2013	C	Nyshore	0003		No	No			\$180.00	103285
103286	09/30/2013	C	NYSSMA	0003		No	No			\$545.00	103286
103287	09/30/2013	C	O'Brien James	0003		No	No			\$84.60	103287
103288	09/30/2013	C	OCM BOCES	0003		No	No			\$781,107.70	103288
103289	09/30/2013	C	Office Depot	0003		No	No			\$213.00	103289
103290	09/30/2013	C	Oswego County Weeds	0003		No	No			\$48.00	103290

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# OSWEGO COUNTY BOCES

A/P Check Register  
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Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
103291	09/30/2013	C	Oticon Inc.	0003		No	No			\$160.00	103291
103292	09/30/2013	C	Ouderkirk/Kathleen M.	0003		No	No			\$434.04	103292
103293	09/30/2013	C	Pacemaker Steel & Piping Co.	0003		No	No			\$472.50	103293
103294	09/30/2013	C	Pagan/Mary-Kay	0003		No	No			\$347.23	103294
103295	09/30/2013	C	PALLADIUM TIMES, INC.	0003		No	No			\$500.00	103295
103296	09/30/2013	C	Palmer/William R.	0003		No	No			\$217.02	103296
103297	09/30/2013	C	Parker/Moelyn C.	0003		No	No			\$169.21	103297
103298	09/30/2013	C	Pawlikowski/Gerrude	0003		No	No			\$347.23	103298
103299	09/30/2013	C	PCM-G	0003		No	No			\$678.10	103299
103300	09/30/2013	C	Peaceful Schools	0003		No	No			\$5,400.00	103300
103301	09/30/2013	C	Pearson Education	0003		No	No			\$139.03	103301
103302	09/30/2013	C	Perkins/Kathleen	0003		No	No			\$217.02	103302
103303	09/30/2013	C	Pettinelli/Louis R.	0003		No	No			\$217.02	103303
103304	09/30/2013	C	Phillips/Mary A.	0003		No	No			\$347.23	103304
103305	09/30/2013	C	Phlips-Frank/Janet D.	0003		No	No			\$250.43	103305
103306	09/30/2013	C	Phonak, LLC	0003		No	No			\$482.28	103306
103307	09/30/2013	C	Pizzuto/Carol F.	0003		No	No			\$347.23	103307
103308	09/30/2013	C	Platt/Margaret F.	0003		No	No			\$217.02	103308
103309	09/30/2013	C	Ponte/Eileen	0003		No	No			\$260.43	103309
103310	09/30/2013	C	Pyramid School Products	0003		No	No			\$279.90	103310
103311	09/30/2013	C	QUESTAR III	0003		No	No			\$23,900.00	103311
103312	09/30/2013	C	Ramsey/Rober1	0003		No	No			\$84.60	103312
103313	09/30/2013	C	Ravesi/Christine	0003		No	No			\$217.02	103313
103314	09/30/2013	C	Raymond/Helen R.	0003		No	No			\$84.60	103314
103315	09/30/2013	C	Reichle-Dennis/Barbara E.	0003		No	No			\$250.94	103315
103316	09/30/2013	C	Reidy/Jeanne L.	0003		No	No			\$434.04	103316
103317	09/30/2013	C	Rhinehart/John F.	0003		No	No			\$84.60	103317
103318	09/30/2013	C	Rice/Pamela M.	0003		No	No			\$135.37	103318
103319	09/30/2013	C	Richardson/Jennifer	0003		No	No			\$217.02	103319
103320	09/30/2013	C	Rioch USA, Inc.	0003		No	No			\$16,551.44	103320
103321	09/30/2013	C	Riordan/Evelyn M.	0003		No	No			\$84.60	103321
103322	09/30/2013	C	Robbins/Leon E.	0003		No	No			\$217.02	103322
103323	09/30/2013	C	Roberts/Susan J.	0003		No	No			\$217.02	103323
103324	09/30/2013	C	Rose/Kathryn A.	0003		No	No			\$169.21	103324
103325	09/30/2013	C	Rowland/Carla	0003		No	No			\$135.37	103325
103326	09/30/2013	C	Ruby/Carol A.	0003		No	No			\$84.60	103326
103327	09/30/2013	C	Russell/Rebecca J.	0003		No	No			\$347.23	103327
103328	09/30/2013	C	Rural/Ludith A.	0003		No	No			\$101.53	103328
103329	09/30/2013	C	Saiselin/Patricia A.	0003		No	No			\$217.02	103329
103330	09/30/2013	C	Salerno/Dorothy	0003		No	No			\$3,050.79	103330

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# OSWEGO COUNTY BOCES

A/P Check Register  
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Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
103331	09/30/2013	C	Sally/Linda L.	0003		No	No			\$217.02	103331
103332	09/30/2013	C	Salmonsen/Janet N.	0003		No	No			\$84.60	103332
103333	09/30/2013	C	SalvageData Recovery, Inc.	0003		No	No			\$715.70	103333
103334	09/30/2013	C	Santa-Barbara/Kathryn	0003		No	No			\$169.21	103334
103335	09/30/2013	C	Santore/Lucith A.	0003		No	No			\$80.12	103335
103336	09/30/2013	C	Sce/bol/Vicki L.	0003		No	No			\$217.02	103336
103337	09/30/2013	C	Schipper/Ann R.	0003		No	No			\$217.02	103337
103338	09/30/2013	C	Scholastic Inc.	0003		No	No			\$86.89	103338
103339	09/30/2013	C	School Nurse Supply, Inc.	0003		No	No			\$286.42	103339
103340	09/30/2013	C	School Specialty	0003		No	No			\$401.07	103340
103341	09/30/2013	C	Schumaker/Joy M.	0003		No	No			\$347.23	103341
103342	09/30/2013	C	Seamont/Prudence A.	0003		No	No			\$84.60	103342
103343	09/30/2013	C	Senecal/Sharon M.	0003		No	No			\$217.02	103343
103344	09/30/2013	C	Serenio/Charlotte	0003		No	No			\$84.60	103344
103345	09/30/2013	C	Shanty-Morley/Susan	0003		No	No			\$20.97	103345
103346	09/30/2013	C	Sherman/Joanne I.	0003		No	No			\$347.23	103346
103347	09/30/2013	C	Shoenfell-Jaskulski/Debra	0003		No	No			\$217.02	103347
103348	09/30/2013	C	Silver Nugget	0003		No	No			\$300.00	103348
103349	09/30/2013	C	Skinner/June R.	0003		No	No			\$84.60	103349
103350	09/30/2013	C	SmartJeanette	0003		No	No			\$84.60	103350
103351	09/30/2013	C	Smegelsky/Joann	0003		No	No			\$56.67	103351
103352	09/30/2013	C	Smith/Margaret C.	0003		No	No			\$189.21	103352
103353	09/30/2013	C	Sofa King Fresh, LLC	0003		No	No			\$42.00	103353
103354	09/30/2013	C	Souval/Sandra	0003		No	No			\$84.60	103354
103355	09/30/2013	C	Sperati/Kristine	0003		No	No			\$347.23	103355
103356	09/30/2013	C	Spink/Karen A.	0003		No	No			\$280.43	103356
103357	09/30/2013	C	Staples Advantage	0003		No	No			\$145.98	103357
103358	09/30/2013	C	Staples Contract & Commercial	0003		No	No			\$501.84	103358
103359	09/30/2013	C	Steen/Jamas	0003		No	No			\$84.60	103359
103360	09/30/2013	C	Stone Quarry Hill Art Park	0003		No	No			\$100.00	103360
103361	09/30/2013	C	Stuber/Jacqueline L.	0003		No	No			\$84.60	103361
103362	09/30/2013	C	Student Club Account	0003		No	No			\$18.00	103362
103363	09/30/2013	C	Sullivan/Kathleen A.	0003		No	No			\$135.37	103363
103364	09/30/2013	C	Syracuse Media Group	0003		No	No			\$232.42	103364
103365	09/30/2013	C	Syracuse Stage	0003		No	No			\$2,700.00	103365
103366	09/30/2013	C	Syrall/Mary E.	0003		No	No			\$217.02	103366
103367	09/30/2013	C	Teacher Direct	0003		No	No			\$236.84	103367
103368	09/30/2013	C	Telford/Donald W.	0003		No	No			\$84.60	103368
103369	09/30/2013	C	Telford/Joanne M.	0003		No	No			\$84.60	103369
103370	09/30/2013	C	Tequipment	0003		No	No			\$8,778.00	103370

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# OSWEGO COUNTY BOCES

A/P Check Register  
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Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
103371	09/30/2013	C	The Scotsman Press	0003		No	No			\$108.35	103371
103372	09/30/2013	C	Time Warner Cable	0003		No	No			\$4,713.33	103372
103373	09/30/2013	C	Todd/Christophe J.	0003		No	No			\$1,400.51	103373
103374	09/30/2013	C	Tops Markets LLC	0003		No	No			\$30.38	103374
103375	09/30/2013	C	Towles/Sandra R.	0003		No	No			\$217.02	103375
103376	09/30/2013	C	Troxell Communications	0003		No	No			\$348.30	103376
103377	09/30/2013	C	Tutural/Carol A.	0003		No	No			\$28.20	103377
103378	09/30/2013	C	Tweedie/Catalina	0003		No	No			\$217.02	103378
103379	09/30/2013	C	Tyoti/Barbara A.	0003		No	No			\$84.60	103379
103380	09/30/2013	C	UNIFIRST CORPORATION	0003		No	No			\$277.10	103380
103381	09/30/2013	C	United Parcel Service	0003		No	No			\$13.30	103381
103382	09/30/2013	C	Usherwood & Associates of NY	0003		No	No			\$498.00	103382
103383	09/30/2013	C	VALLEY LOCKSMITH	0003		No	No			\$222.50	103383
103384	09/30/2013	C	Vanbrocklin/JoAnn	0003		No	No			\$217.02	103384
103385	09/30/2013	C	Vanduzer/Roxanne D.	0003		No	No			\$169.21	103385
103386	09/30/2013	C	VANSCHACK/SANDRA	0003		No	No			\$217.02	103386
103387	09/30/2013	C	Vaughn/Betty	0003		No	No			\$217.02	103387
103388	09/30/2013	C	Village of Manlius	0003		No	No			\$25.00	103388
103389	09/30/2013	C	W.B. Mason Co., Inc.	0003		No	No			\$3,779.20	103389
103390	09/30/2013	C	Wal-Mart Community	0003		No	No			\$307.06	103390
103391	09/30/2013	C	Wallace/Wilce B.	0003		No	No			\$84.50	103391
103392	09/30/2013	C	Ward's Natural Science	0003		No	No			\$4,783.92	103392
103393	09/30/2013	C	Warner/Cynthia A.	0003		No	No			\$84.60	103393
103394	09/30/2013	C	Warren/Marcia A.	0003		No	No			\$169.21	103394
103395	09/30/2013	C	Wasilewski/Mary D.	0003		No	No			\$347.23	103395
103396	09/30/2013	C	Watertown/Gail M.	0003		No	No			\$84.60	103396
103397	09/30/2013	C	Wells/Brenda J.	0003		No	No			\$135.37	103397
103398	09/30/2013	C	Whitney/Prescott	0003		No	No			\$217.02	103398
103399	09/30/2013	C	Wickham/Jerald	0003		No	No			\$217.02	103399
103400	09/30/2013	C	Williams/Nancy J.	0003		No	No			\$84.60	103400
103401	09/30/2013	C	Wilson/John A.	0003		No	No			\$217.02	103401
103402	09/30/2013	C	Woodard/Sandra A.	0003		No	No			\$217.02	103402
103403	09/30/2013	C	Wood/Bette	0003		No	No			\$217.02	103403
103404	09/30/2013	C	Wood/Diane A.	0003		No	No			\$84.60	103404
103405	09/30/2013	C	Woolson/Donna	0003		No	No			\$217.02	103405
103406	09/30/2013	C	Yamans/Barbara T.	0003		No	No			\$84.60	103406
103407	09/30/2013	C	Young/Beverly C.	0003		No	No			\$135.37	103407
103408	09/30/2013	C	Zagg Incorporated	0003		No	No			\$99.99	103408
102159	06/28/2013	C	Fennel/Robert N.	0024		No	Yes	3/15/2013	Cash Replacement Check # 103389 Issued	(\$174.25)	102159

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check

OSWEGO COUNTY BOCES

A/P Check Register  
Bank Account: GeneralKey - Key Bank - Gen Fund

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
Subtotal for Bank Account: GeneralKey - Key Bank - Gen Fund											
									Grand Total	\$8,614,249.80	
									Void Total	(\$4,368.75)	
									Net	\$8,609,881.05	



# OSWEGO COUNTY BOCES

A/P Check Register  
Bank Account: T&AKey - Key Bank - T&A Fund

Check Number	Check Date	Check Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
1406AETNA	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$5,864.33	1406AETNA
1406AMERCE	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$50.00	1406AMERCE
1406CABANK	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$1,775.00	1406CABANK
1406CADARE	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$200.00	1406CADARE
1406CAPGUA	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$200.00	1406CAPGUA
1406EMPBEN	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$1,200.00	1406EMPBEN
1406EQUIT	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$2,800.00	1406EQUIT
1406ERS4	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$557.34	1406ERS4
1406ERS5	09/13/2013	E	NYS & Local Retirement Systems	0004		No	No			\$206.41	1406ERS5
1406ERS6	09/13/2013	E	NYS & Local Retirement Systems	0004		No	No			\$277.36	1406ERS6
1406ERSARR	09/13/2013	E	NYS & Local Retirement Systems	0004		No	No			\$23.26	1406ERSARR
1406ERSLON	09/13/2013	E	NYS & Local Retirement Systems	0004		No	No			\$1,697.00	1406ERSLON
1406FEDTAX	09/13/2013	E	NYS & Local Retirement Systems	0004		No	No			\$79,230.55	1406FEDTAX
1406FICA	09/13/2013	E	Key Bank of Central NY	0004		No	No			\$82,296.86	1406FICA
1406FIDELI	09/13/2013	E	Key Bank of Central NY	0004		No	No			\$400.00	1406FIDELI
1406IDSLIF	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$500.00	1406IDSLIF
1406LNCOL	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$411.50	1406LNCOL
1406MEDI	09/13/2013	E	Key Bank of Central NY	0004		No	No			\$19,247.00	1406MEDI
1406MET	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$760.41	1406MET
1406NORAMC	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$175.00	1406NORAMC
1406NY	09/13/2013	E	Key Bank of Central NY	0004		No	No			\$29,526.77	1406NY
1406OPPENH	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$2,896.79	1406OPPENH
1406PFSINV	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$75.00	1406PFSINV
1406RIVER	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$50.00	1406RIVER
1406UNITYM	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$50.00	1406UNITYM
1406VANGUA	09/13/2013	E	J. P. Morgan Chase	0004		No	No			\$1,175.00	1406VANGUA
912125	09/16/2013	C	CNYSBA	0004		No	No			\$4,725.00	912125
912126	09/16/2013	C	Guardian	0004		No	No			\$6,979.26	912126
912127	09/16/2013	C	NYS Teachers Retirement	0004		No	No			\$3,801.50	912127
912128	09/16/2013	C	Oswego County Sheriff	0004		No	No			\$100.93	912128
912129	09/16/2013	C	POMCO	0004		No	No			\$19,490.26	912129
912130	09/16/2013	C	Swimelar, Trustee/Mark W.	0004		No	No			\$126.92	912130
912131	09/16/2013	C	The State Insurance Fund	0004		No	No			\$1,034.39	912131
912132	09/18/2013	C	HCC Life Insurance Company	0004		No	No			\$45,096.47	912132
1407AETNA	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$5,864.33	1407AETNA
1407AMERCE	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$50.00	1407AMERCE
1407CABANK	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$1,795.00	1407CABANK
1407CADARE	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$200.00	1407CADARE
1407CAPGUA	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$200.00	1407CAPGUA
1407EMPBEN	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$1,200.00	1407EMPBEN

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check

OSWEGO COUNTY BOCES

A/P Check Register  
Bank Account: T&A Key - Key Bank - T&A Fund

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
1407EQUIT	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$2,600.00	1407EQUIT
1407ERS4	09/27/2013	E	NYS & Local Retirement Systems	0004		No	No			\$604.22	1407ERS4
1407ERS5	09/27/2013	E	NYS & Local Retirement Systems	0004		No	No			\$351.13	1407ERS5
1407ERS6	09/27/2013	E	NYS & Local Retirement Systems	0004		No	No			\$271.18	1407ERS6
1407ERSARR	09/27/2013	E	NYS & Local Retirement Systems	0004		No	No			\$83.22	1407ERSARR
1407ERSLON	09/27/2013	E	NYS & Local Retirement Systems	0004		No	No			\$1,626.00	1407ERSLON
1407FEDTAX	09/27/2013	E	Key Bank of Central NY	0004		No	No			\$75,209.37	1407FEDTAX
1407FICA	09/27/2013	E	Key Bank of Central NY	0004		No	No			\$87,213.06	1407FICA
1407FIDELI	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$400.00	1407FIDELI
1407IDSLIF	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$525.00	1407IDSLIF
1407LNCOL	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$411.90	1407LNCOL
1407MEDI	09/27/2013	E	Key Bank of Central NY	0004		No	No			\$20,395.44	1407MEDI
1407MET	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$760.41	1407MET
1407NORAMC	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$175.00	1407NORAMC
1407NY	09/27/2013	E	Key Bank of Central NY	0004		No	No			\$27,639.00	1407NY
1407OPPENH	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$2,776.04	1407OPPENH
1407OSWSCU	09/27/2013	E	New York State Processing Center	0004		No	No			\$92.00	1407OSWSCU
1407PFSINV	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$75.00	1407PFSINV
1407RIVER	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$50.00	1407RIVER
1407UNITYM	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$50.00	1407UNITYM
1407VANGUA	09/27/2013	E	J. P. Morgan Chase	0004		No	No			\$1,175.00	1407VANGUA
912133	09/30/2013	C	BOCES Teachers Assoc.	0004		No	No			\$32.41	912133
912134	09/30/2013	C	GlaxoSmithKline Pharmaceuticals	0004		No	No			\$1,551.85	912134
912135	09/30/2013	C	Guardian	0004		No	No			\$3,216.83	912135
912136	09/30/2013	C	HIGHER EDUC. SERVICES CORP	0004		No	No			\$30.00	912136
912137	09/30/2013	C	NYS Teachers Retirement	0004		No	No			\$3,801.50	912137
912138	09/30/2013	C	NYSUT Accounting	0004		No	No			\$1,314.12	912138
912139	09/30/2013	C	Oswego County Sheriff	0004		No	No			\$109.24	912139
912140	09/30/2013	C	POMCO	0004		No	No			\$274.80	912140
912141	09/30/2013	C	Preferred Group Plan, Inc	0004		No	No			\$3,865.86	912141
912142	09/30/2013	C	Swimelar, Trustee/Mark W.	0004		No	No			\$128.92	912142
912143	09/30/2013	C	United Way of Greater	0004		No	No			\$41.50	912143
912144	09/30/2013	C	Vote/Cope	0004		No	No			\$2.00	912144
Subtotal for Bank Account: T&A Key - Key Bank - T&A Fund										\$558,361.89	Grand Total
										\$0.00	Void Total
										\$558,361.89	Net

# OSWEGO COUNTY BOCES

A/P Check Register  
Bank Account: T&AKey - Key Bank - T&A Fund

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
Grand Total										\$9,353,037.59	
Void Total										(\$4,388.75)	
Net										\$9,348,648.84	

## Selection Criteria

Bank Account: All  
Check date is between 09/01/2013 and 09/30/2013  
Sort by: Warrant/Check Date  
Printed by GISELE BENIGNO





JAMES HUBER, *Director of Special Education*

Phone 315-963-4315  
Fax 315-963-4391  
[jhuber@oswegoboces.org](mailto:jhuber@oswegoboces.org)

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MEMO

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TO: MICHAEL SHEPHERD  
FROM: VICKIE ROWE  
SUBJECT: STUDENT CLUB ACCOUNT REPORT  
DATE: OCTOBER 4, 2013

Attached please find the May, June, July and August Student Club Account Reports for the Board of Education Meeting in October.

If you have any questions please let me know.

Attachment

## Oswego County BOCES

Student Club/Class Accounts Report May 1, 2013 through May 31, 2013

<u>Club/Class Account</u>	<u>5/1/2013 Beginning Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>5/31/2013 Ending Balance</u>
Adult Health Occupations	\$ 651.34	\$0.00	\$0.00	\$651.34
Auto Body	\$ 1,310.75	\$0.00	\$750.89	\$559.86
Computer Exploration	\$ 364.52	\$0.00	\$0.00	\$364.52
Cosmetology	\$ 209.93	\$0.00	\$0.00	\$209.93
Deaf Education	\$ 2,356.24	\$0.00	\$975.53	\$1,380.71
Digital Media Class	\$ -	\$0.00	\$0.00	\$0.00
Law Enforcement #873	\$ 505.17	\$0.00	\$0.00	\$505.17
Manufacturing Plus	\$ 2,459.28	\$0.00	\$100.00	\$2,359.28
Retailing I	\$ 11,071.33	\$3,614.88	\$5,925.33	\$8,760.88
Signature Club	\$ 3,776.64	\$0.00	\$0.00	\$3,776.64
Skills USA VICA	\$ 1,997.36	\$209.00	\$300.00	\$1,906.36
Special Ed.	\$ -	\$0.00	\$0.00	\$0.00
The Star Ceramics Club	\$ 472.52	\$0.00	\$67.64	\$404.88
S.T.E.R.N.	\$ 62.00	\$0.00	\$0.00	\$62.00
Vocational Training Prog	\$ 1,487.44	\$0.00	\$0.00	\$1,487.44
TOTAL:	\$26,724.52	\$3,823.88	\$8,119.39	\$22,429.01

## Oswego County BOCES

Student Club/Class Accounts Report June 1, 2013 through June 30, 2013

<u>Club/Class Account</u>	<u>6/1/2013 Beginning Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>6/30/2013 Ending Balance</u>
Adult Health Occupations	\$ 651.34	\$95.00	\$300.00	\$446.34
Auto Body	\$ 559.86	\$0.00	\$144.72	\$415.14
Computer Exploration	\$ 364.52	\$0.00	\$0.00	\$364.52
Cosmetology	\$ 209.93	\$0.00	\$110.22	\$99.71
Deaf Education	\$ 1,380.71	\$63.00	\$841.81	\$601.90
Digital Media Class	\$ -	\$0.00	\$0.00	\$0.00
Law Enforcement #873	\$ 505.17	\$0.00	\$0.00	\$505.17
Manufacturing Plus	\$ 2,359.28	\$621.00	\$0.00	\$2,980.28
Retailing I	\$ 8,760.88	\$5,146.59	\$1,663.65	\$12,243.82
Signature Club	\$ 3,776.64	\$0.00	\$376.00	\$3,400.64
Skills USA VICA	\$ 1,906.36	\$0.00	\$115.62	\$1,790.74
Special Ed.	\$ -	\$0.00	\$0.00	\$0.00
The Star Ceramics Club	\$ 404.88	\$0.00	\$128.80	\$276.08
S.T.E.R.N.	\$ 62.00	\$0.00	\$20.00	\$42.00
Vocational Training Prog	\$ 1,487.44	\$0.00	\$200.00	\$1,287.44
TOTAL:	\$22,429.01	\$5,925.59	\$3,900.82	\$24,453.78



## Oswego County BOCES

Student Club/Class Accounts Report July 1, 2013 through July 31, 2013

<u>Club/Class Account</u>	<u>7/1/2013 Beginning Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>7/31/2013 Ending Balance</u>
Adult Health Occupations	\$ 446.34	\$0.00	\$117.61	\$328.73
Auto Body	\$ 415.14	\$0.00	\$0.00	\$415.14
Computer Exploration	\$ 364.52	\$0.00	\$0.00	\$364.52
Cosmetology	\$ 99.71	\$0.00	\$0.00	\$99.71
Deaf Education	\$ 601.90	\$0.00	\$0.00	\$601.90
Law Enforcement #873	\$ 505.17	\$0.00	\$0.00	\$505.17
Manufacturing Plus	\$ 2,980.28	\$0.00	\$0.00	\$2,980.28
Retailing I	\$ 12,243.82	\$2.07	\$472.23	\$11,773.66
Signature Club	\$ 3,400.64	\$0.00	\$0.00	\$3,400.64
Skills USA VICA	\$ 1,790.74	\$0.00	\$0.00	\$1,790.74
The Star Ceramics Club	\$ 276.08	\$0.00	\$0.00	\$276.08
S.T.E.R.N.	\$ 42.00	\$0.00	\$0.00	\$42.00
Vocational Training Prog	\$ 1,287.44	\$0.00	\$0.00	\$1,287.44
TOTAL:	\$24,453.78	\$2.07	\$589.84	\$23,866.01

## Oswego County BOCES

Student Club/Class Accounts Report August 1, 2013 through August 31, 2013

<u>Club/Class Account</u>	<u>8/1/2013 Beginning Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>8/31/2013 Ending Balance</u>
Adult Health Occupations	\$ 328.73	\$0.00	\$0.00	\$328.73
Auto Body	\$ 415.14	\$0.00	\$0.00	\$415.14
Computer Exploration	\$ 364.52	\$0.00	\$0.00	\$364.52
Cosmetology	\$ 99.71	\$0.00	\$0.00	\$99.71
Deaf Education	\$ 601.90	\$0.00	\$0.00	\$601.90
Law Enforcement #873	\$ 505.17	\$0.00	\$0.00	\$505.17
Manufacturing Plus	\$ 2,980.28	\$0.00	\$0.00	\$2,980.28
Retailing I	\$ 11,773.66	\$2.03	\$0.00	\$11,775.69
Signature Club	\$ 3,400.64	\$0.00	\$0.00	\$3,400.64
Skills USA VICA	\$ 1,790.74	\$0.00	\$0.00	\$1,790.74
The Star Ceramics Club	\$ 276.08	\$0.00	\$0.00	\$276.08
S.T.E.R.N.	\$ 42.00	\$0.00	\$0.00	\$42.00
Vocational Training Prog	\$ 1,287.44	\$0.00	\$0.00	\$1,287.44
TOTAL:	\$23,866.01	\$2.03	\$0.00	\$23,868.04



KELLY R. WOOD, Treasurer

Phone 315-963-4203  
Fax 315-963-8477  
kwood@oswegoboces.org

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## INTEROFFICE MEMORANDUM

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**TO:** MICHAEL SHEPERD  
**FROM:** KELLY R. WOOD, TREASURER  
**SUBJECT:** FINANCIAL REPORTS FOR THE BOARD OF EDUCATION  
**DATE:** 10/7/2013  
**CC:** GISELE BENIGNO

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- Included in this packet please find, August 31, 2013 the following accounts:
- General Checking – The main checking account for Oswego County BOCES.
  - General Money Markets – Money Markets where all ACH deposits are made to and transfer out to other accounts. Money is transferred into the account to earn interest.
  - General Money Market Reserve Account - Money Market for Retirement Contribution, Employee Benefit, and Liability Reserve.
  - General Unemployment – Checking account to pay all unemployment taxes.
  - Federal Checking – Checking account for Adult Education, Grants, Preschool, Special Ed-Summer School.
  - Trust & Agency Checking – Checking account for employee's payroll deductions.
  - Trust & Agency Health Benefits – Checking account for employee's health benefits.
  - Trust & Agency Health Money Market – The health insurance reserve for active and retired employees. Money is transferred into the account to earn interest.
  - Trust & Agency Payroll – Checking account for the payment of the net payroll.
  - Capital – Checking account for all our capital projects.
  - Capital Money Market – Money is transferred into the account to earn interest.
  - OCTC Excess Fund – Oswego County Teacher Center excess savings account.
  - The Accounts Receivable Balance reflects all account balances as of September 30, 2013.
  - Please contact me if you have any questions.

OSWEGO COUNTY BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
179 County Route 64, Mexico, New York 13114  
Christopher J. Todd, District Superintendent/Executive Officer



OSWEGO COUNTY ROCES  
TREASURER'S REPORT  
August 31, 2013

	(A) Checking (0129)	(B) MM-Key Bank (7162)	(C) MM-Chase Bank (4080)	(D) MM-City Bank (2588)	(E) Union Res (0056)	(F) City (0037)	(G) Cash (0002)	(H) Health-Cong (8146)	(I) Health Res (7022)	(J) Payroll (2583)	(K) Capital-Comm (7455)	(L) Cap MM-Comm (9288)	(M) OTC-Basis (2281)	(N) Total's
Beginning Balance	1,468,877.32	3,311,390.74	2,048,635.25	2,566,796.59	10,022.15	927,054.30	231,574.46	425,666.02	1,465,718.85	-2,551.34	1,439,352.29	5,995.84	4,806.60	14,572,859.59
Cash Receipt	1,201,336.24	912.88	347.35	72,223.02		531,078.90	1,746,428.48	539,752.43	1,261.19	1,305,529.89	5,983.31	250,030.45	0.44	5,539,326.16
Cash Disbursement	-2,548,397.00	-1,671,935.22				-851,341.50	-1,792,571.51	-522,463.42		-1,200,467.90	-545,594.71	-5,995.84		-9,448,788.43
Transfer from MM														0.00
Transfers in Transit														0.00
Ending Balance	211,795.53	1,340,249.48	2,048,982.64	3,630,525.62	10,022.15	998,799.30	185,111.03	442,955.03	1,465,945.35	-5,493.95	889,740.99	150,030.45	4,807.01	11,023,397.22
Balance per Bank	1,109,954.02	1,340,249.48	2,048,982.64	3,630,525.62	10,022.15	997,500.63	229,653.70	553,115.41	1,465,945.35	50,464.99	1,137,413.60	150,030.45	4,807.01	12,418,633.20
Deposits in Transit	794.06					288.60	12,305.11							13,423.19
Transfer outstanding	-4,594.95					-11,505.00	-794.06	-21,273.11						-38,397.78
Checks Outstanding	-894,405.97					-49,474.32	-56,127.70	-85,877.27						-2,360,497.42
Ending Balance	211,795.53	1,340,249.48	2,048,982.64	3,630,525.62	10,022.15	998,799.30	185,111.03	442,955.03	1,465,945.35	-5,493.95	889,740.99	150,030.45	4,807.01	11,023,397.22

Accounts Receivable Balance YTD as of:	30-Sep-13	Invoices Vtd Fed 2nd
General Fund		
Outstanding Contract Payments	\$ 1,533,931.90	\$ 718,465.33
Current Contract Payments	\$ 4,275,594.54	\$ 900,091.70
Misc Invoices	\$ 5,488.69	\$ 229,574.67
	\$ 5,791,025.13	\$ 1,848,131.70

Accounts Payable Balance YTD as of:	30-Sep-13	Payroll	Net Check
Federal Fund			
Adult Education Receivable	\$ 27,207.00	181,493	Payment after cycle closed, \$ 902.14
Misc Invoices	\$ 34,705.52	191,492	Payment after cycle closed, \$ 597.71
	\$ 265,816.92		
	\$ 6,053,943.05		

Respectfully Submitted,  
KELLY R. WOOD  
TREASURER

\$ 1,423.85



**GISÈLE BENIGNO, Coordinator of Business Administration, PR & Special Projects**

**Phone 315-963-4241**

**Fax 315-963-8477**

**[gbenigno@oswegoboces.org](mailto:gbenigno@oswegoboces.org)**

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## *MEMORANDUM*

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**TO:** Michael Sheperd  
Assistant Superintendent for Administrative Services

**FROM:** Gisèle Benigno  
Coordinator of Business Administration, PR & Special Projects

**RE:** Budget Status Report & Budget Transfers Greater than \$50K

**DATE:** September 4, 2013

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Enclosed is the Budget Status Report as of September 30, 2013.

The Oswego BOCES 2013-2014 initial budget is \$42,437,375. The report indicates adjustments totaling \$1,152,340 resulting in a current budget for 2013-2014 of \$43,589,715.

There were no budget transfers greater than \$50,000 between August 1, 2013 and August 31, 2013.

# OSWEGO COUNTY BOCES

Budget Status Report As Of: 09/30/2013  
Fiscal Year: 2014

## Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance	Available Balance
001 ADMINISTRATION		6,043,890.00	20,541.69	6,064,231.69	736,517.19	1,160,993.61	4,166,730.89	4,165,578.89
002 CAPITAL PROJECTS		155,950.00	0.00	155,950.00	500.00	0.00	155,450.00	155,450.00
101 CAREER & TECHNICAL EDUCATION		6,350,276.00	10,938.14	6,361,214.14	503,984.48	4,322,530.79	1,534,698.87	1,531,721.37
200 Staffing 1:12:3 OCM BOCES		192,500.00	0.00	192,500.00	17,109.00	0.00	175,391.00	175,391.00
201 Exceptional Education 12:1:1		856,365.00	15,803.38	872,168.38	57,007.19	513,803.60	301,357.59	301,244.84
202 12:1:1 1/2 Day Work Study		415,072.00	1,000.00	416,072.00	29,987.78	280,225.26	105,858.96	105,746.21
203 Exceptional Education 12:1:4		392,532.00	1,681.60	394,213.60	22,326.61	289,142.85	82,744.14	82,634.86
205 Exceptional Education 3:1:1		244,402.00	1,000.00	245,402.00	12,297.61	113,573.37	119,530.52	119,421.27
206 Staffing 1:6:1		26,000.00	0.00	26,000.00	0.00	0.00	26,000.00	26,000.00
207 Exceptional Education 6:1:1		3,714,792.00	15,521.00	3,730,313.00	219,801.72	2,665,461.43	845,049.85	843,371.80
209 RESOURCE ROOM/CNSLTNT TCHR SRVCS		292,209.00	0.00	292,209.00	20,600.70	224,644.54	46,963.76	46,909.76
210 OPT 3 OCM		65,000.00	0.00	65,000.00	10,861.56	0.00	54,138.44	54,138.44
211 Exceptional Ed Option E - CDS		15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	15,000.00
217 Exceptional Education Day Treatment		2,036,670.00	135,147.46	2,171,817.46	113,668.96	893,115.48	1,165,033.04	1,163,870.54
223 Exceptional Education 1:1 TEACHER ASSIST		3,481,259.00	0.00	3,481,259.00	187,217.67	1,686,027.15	1,607,024.18	1,607,052.51
300 Visually Impaired OCM BOCES		7,500.00	0.00	7,500.00	0.00	0.00	7,500.00	7,500.00
302 ITINERANT - VISUALLY IMPAIRED		464,689.00	35.80	464,724.80	26,316.50	267,189.14	171,219.16	171,084.86
303 ITINERANT - HEARING IMPAIRED		1,368,055.00	250.00	1,368,305.00	108,337.66	1,040,428.20	219,539.14	216,089.31
305 ITINERANT - SPEECH THERAPIST		537,921.00	0.00	537,921.00	18,286.97	206,477.85	113,156.18	113,102.16
306 PHYSICAL EDUCATION		0.00	0.00	0.00	1,616.21	15,369.66	-16,985.77	-16,985.77
309 Shared School Business Official -OCM		75,000.00	0.00	75,000.00	0.00	0.00	75,000.00	75,000.00
321 ITINERANT - PUBLIC RELATIONS		168,284.00	0.00	168,284.00	44,865.84	82,872.88	40,545.18	40,545.18
330 HANDICAPPED RELATED SVC - PHYSICAL THERA		5,000.00	0.00	5,000.00	7.27	0.00	4,992.73	4,992.73
331 HANDICAPPED RELATED SVC - OCCU THERAPIST		65,294.00	0.00	65,294.00	529.82	3,793.00	60,971.18	60,944.16
332 CURRICULUM & INSTRUCTION COORDINATION		0.00	133,485.00	133,485.00	0.00	0.00	133,485.00	133,485.00
352 HANDICAPPED: OTHER ITINERANT		924,812.00	0.33	924,812.33	56,994.12	623,862.92	243,955.29	243,901.25
355 Drivers Education - 10 Month		257,218.00	35,207.80	292,425.80	6,431.11	99,012.07	186,962.62	186,962.62
402 Alternative Education-Secondary		862,103.00	1,294.00	863,397.00	103,081.50	698,251.84	62,063.66	50,713.66
406 GIFTED AND TALENTED PROGRAMS		26,739.00	0.00	26,739.00	875.16	9,358.07	16,505.75	16,505.75
409 Altn Ed-Secondary- X-C Jeff Lewis		21,000.00	0.00	21,000.00	0.00	0.00	21,000.00	21,000.00
410 MIDDLE SCHOOL ALTERNATIVE EDUCATION		0.00	375,353.00	375,353.00	30,268.35	256,458.22	88,626.43	88,626.43
414 SUMMER SCHOOL - GENERAL EDUCATION		371,853.00	0.01	371,853.01	418,357.27	77,809.52	-124,313.78	-148,313.78
415 PERFORMING ARTS - AESTHETIC EDUCATION		1,275,548.00	1,945.00	1,277,493.00	63,929.31	368,291.27	840,272.42	801,779.62
418 EXPLORATORY ENRICHMENT & PLANETARIUM		321,493.00	2,274.54	323,767.54	17,330.49	117,140.46	189,286.59	185,177.55
419 ENVIRONMENTAL EDUCATION		6,400.00	0.00	6,400.00	640.00	0.00	5,760.00	5,760.00
423 Hospital Bound Instruction-TST BOCES		400.00	0.00	400.00	0.00	0.00	400.00	400.00
424 Hospital Bound Instruction-GTS BOCES		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00
425 Exploratory Enrichment		2,500.00	0.00	2,500.00	246.00	0.00	2,254.00	2,254.00
426 Hospital Bound Instruction-OCM BOCES		12,500.00	0.00	12,500.00	0.00	0.00	12,500.00	12,500.00



# OSWEGO COUNTY BOCES

Budget Status Report As Of: 09/30/2013  
Fiscal Year: 2014

## Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance	Available Balance
428 Challenger Learning - Monroe #1		500.00	0.00	500.00	0.00	0.00	500.00	500.00
472 E-Learning Connect- OCM		0.00	8,715.03	8,715.03	8,715.03	0.00	0.00	0.00
477 DISTANCE LEARNING		201,477.00	10,788.15	212,265.15	36,073.97	106,936.37	89,254.81	69,254.81
502 Extracurricular Act Coord Jeff Lewis		700.00	0.00	700.00	0.00	0.00	700.00	700.00
504 STAFF DEVELOP-HOSTS & READING RECOVERY		5,000.00	0.00	5,000.00	2,017.90	0.00	2,982.10	2,982.10
507 PLANNING - INSTRUCTIONAL SUPPORT		209,073.00	-586.64	208,486.36	31,190.07	126,487.18	50,809.11	50,363.22
509 Instructional Technology-OCM BOCES		2,185,000.00	20,757.06	2,205,757.06	202,067.77	0.00	2,003,689.29	2,003,689.29
511 LEARNING TECHNOLOGIES		110,703.00	45,799.97	156,502.97	8,831.97	89,907.15	57,763.84	57,763.84
512 LIBRARY MEDIA		146,168.00	0.00	146,168.00	11,370.83	29,100.66	105,696.51	105,696.51
513 Library Media OCM BOCES		5,500.00	0.00	5,500.00	502.03	0.00	4,997.97	4,997.97
514 MICROCOMPUTER REPAIR		313,301.00	0.00	313,301.00	29,932.19	146,508.54	136,860.27	136,730.25
515 INSTRUCTIONAL TECHNOLOGY (CLO)		1,806,744.00	80,676.82	1,887,420.82	673,166.09	652,326.07	581,928.66	546,638.66
517 MODEL SCHOOLS		357,752.00	2,340.00	360,092.00	57,924.65	239,541.86	62,625.49	62,625.49
518 Cisco - Albany Scholastic-Schendady Sara		2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	2,500.00
526 HOME SCHOOL COORDINATION		14,403.00	0.00	14,403.00	3,280.98	2,422.54	8,699.48	8,699.48
527 Home School GST BOCES		4,000.00	0.00	4,000.00	212.50	0.00	3,787.50	3,787.50
532 Staff Development: Other		0.00	0.00	0.00	1,075.51	0.00	-1,075.51	-1,075.51
533 SCHOOL/CURR IMPROVEMENT		530,628.00	68,959.18	599,587.18	196,912.74	292,072.87	110,601.57	83,911.57
534 LIBRARY AUTOMATION		47,694.00	12,005.28	59,699.28	16,943.89	24,205.40	18,549.99	18,549.99
535 Library Automation-OCM BOCES		25,000.00	0.00	25,000.00	2,175.00	0.00	22,825.00	22,825.00
537 LIBRARY COOPERATIVE COLLECTION DEVELOPME		200,653.00	46,437.06	247,090.06	145,905.17	24,074.41	77,110.48	77,110.48
540 ISS Curriculum Improvement-Cayuga BOCES		750.00	0.00	750.00	0.00	0.00	750.00	750.00
541 ISS Curriculum Improvement Monroe 2		21,000.00	2,927.39	23,927.39	23,927.39	0.00	0.00	0.00
543 ISS Curriculum Improvement-Mad Oneida		5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	5,000.00
546 ISS Curriculum Improvement-Capital Reg		500.00	0.00	500.00	0.00	0.00	500.00	500.00
549 ISS Curriculum- OCM BOCES		100,000.00	0.00	100,000.00	2,740.50	0.00	97,259.50	97,259.50
553 ISS CURR. Genesee Valley BOCES		1,700.00	0.00	1,700.00	0.00	0.00	1,700.00	1,700.00
554 School Improvement X-Contract Monroe 1		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00	1,500.00
593 INSTRUCTIONAL MATERIALS DEVELOPMENT		72,500.00	0.00	72,500.00	6,996.00	0.00	65,504.00	65,504.00
599 PRINTING		287,755.00	32,571.58	320,326.58	166,913.72	-79,275.77	232,688.63	231,248.52
600 Pupil Transportation- OCM BOCES		200.00	0.00	200.00	9.40	0.00	190.60	190.60
601 TELECOMMUNICATIONS		750,000.00	0.00	750,000.00	88,442.09	0.00	661,557.91	661,557.91
602 TELEPHONE INTERCONNECT		580,000.00	0.00	580,000.00	53,357.85	0.00	506,642.15	506,642.15
603 PUPIL TRANSPORTATION - BOCES PROGRAMS HVC		0.00	0.00	0.00	64,602.01	-213,668.79	149,066.78	149,066.78
605 Planning Service -Encl 1 BOCES		19,000.00	0.00	19,000.00	3,964.14	0.00	15,035.86	15,035.86
606 COMPUTER SERVICE: ADM X-CONT OCM BOCES		2,600,000.00	38,715.65	2,638,715.65	320,217.42	0.00	2,318,498.23	2,318,498.23
608 Recruiting		5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	5,000.00
610 PLANNING: MANAGEMENT SUPPORT		0.00	1,992.08	1,992.08	1,992.08	-6,900.00	6,900.00	6,900.00
611 SUBSTITUTE COORDINATION		20,536.00	0.00	20,536.00	1,385.06	396.58	18,754.36	18,754.36

# OSWEGO COUNTY BOCES

Budget Status Report As Of: 09/30/2013  
Fiscal Year: 2014

## Fund: A GENERAL FUND

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-to-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance	Available Balance
612 SCHOOL SAFETY RISK MANAGEMENT		153,864.00	0.00	153,864.00	26,513.34	82,583.95	44,566.71	44,566.71
614 GASB45 Questar III		12,000.00	0.00	12,000.00	1,450.00	0.00	10,550.00	10,550.00
615 WORKERS COMP ADMIN		40,000.00	0.00	40,000.00	0.00	0.00	40,000.00	40,000.00
616 Safety/Risk OCM BOCES		0.00	121.50	121.50	121.50	0.00	0.00	0.00
617 Sub Coordination OCM		37,000.00	0.00	37,000.00	2,980.00	0.00	34,020.00	34,020.00
618 CBO - FINANCIAL TRACKING SRVC		37,000.00	0.00	37,000.00	3,670.00	0.00	33,330.00	33,330.00
620 Negotiations -OCM BOCES		75,000.00	0.00	75,000.00	7,675.00	0.00	67,325.00	67,325.00
622 GASB 45 -Capital Region BOCES		45,000.00	0.00	45,000.00	10,272.72	-10,000.00	44,727.28	44,727.28
623 GASB 45 Planning-Clinton Essex BOCES		24,000.00	0.00	24,000.00	1,200.00	0.00	22,800.00	22,800.00
624 Planning Service, Mgt-Questar III		55,000.00	0.00	55,000.00	27,450.00	0.00	27,550.00	27,550.00
627 Negotiation-Cayuga Onondaga BOCES		75,000.00	0.00	75,000.00	12,725.00	0.00	62,275.00	62,275.00
630 EMPLOYEE ASSISTANCE PROGRAM		57,500.00	0.00	57,500.00	5,271.50	0.00	52,228.50	52,228.50
631 Medicaid Reimbursement Processing		16,500.00	0.00	16,500.00	0.00	0.00	16,500.00	16,500.00
635 STAC Processing - OCM		0.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00
641 STAFF DEVELOPMENT - CLERICAL		0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00
665 Medicaid Reimbursement Processing		63,000.00	0.00	63,000.00	9,103.00	0.00	53,897.00	53,897.00
670 COOPERATIVE PURCHASING		60,831.00	0.00	60,831.00	33,794.80	-35,828.11	62,865.31	62,865.31
671 Energy Management OCM BOCES		50,500.00	0.00	50,500.00	4,853.00	0.00	45,647.00	45,647.00
676 Employee Benefit Coordination OCM BOCES		75,500.00	0.00	75,500.00	8,424.10	0.00	67,075.90	67,075.90
680 Asset (Records Mgmt)		16,500.00	0.00	16,500.00	2,430.00	0.00	14,070.00	14,070.00
701 OPERATIONS & MAINTENANCE		35,498.00	146,441.04	181,940.04	536,984.17	-1,197,217.28	842,193.15	840,689.11
703 Audio & TOD Services		0.00	0.00	0.00	15.30	77.20	-92.50	-92.50
711 INTERNAL TECHNOLOGY SUPPORT		18,898.00	36,821.00	55,720.00	186,227.31	-432,110.31	301,603.00	300,797.00
712 INSTRUCTIONAL SUPPORT SVCS ADMIN		4,203.00	0.00	4,203.00	55,804.61	-149,476.90	97,875.29	97,022.21
713 Internal Security		0.00	1.00	1.00	22,533.94	-121,933.90	99,400.96	99,400.96
715 Internal Safety		0.00	0.00	0.00	7,925.22	-11,357.70	3,432.48	3,432.48
720 Exceptional Education Administration		10,726.00	-13,404.00	-2,678.00	144,772.19	-461,001.51	313,551.32	309,107.81
721 STUDENT SERVICES ADMINISTRATION		2,098.00	357.42	2,455.42	94,540.70	-344,484.45	252,399.17	252,399.17
722 PLANNING, INSTRUCTION		1,702.00	0.00	1,702.00	11,515.36	-247,876.50	238,063.14	238,063.14
731 Occupational Therapy		0.00	0.00	0.00	49.41	250.59	-300.00	-300.00
732 Counsel Services		0.00	100.00	100.00	217.38	563.05	-680.43	-680.43
<b>Total GENERAL FUND</b>		<b>42,437,375.00</b>	<b>1,296,015.34</b>	<b>43,733,390.34</b>	<b>6,217,339.57</b>	<b>14,523,145.89</b>	<b>22,992,904.88</b>	<b>22,856,791.11</b>





Gisèle Benigno, Coordinator of Business Administration, PR & Special Projects

Phone 315-963-4241  
Fax 315-963-8477  
gbenigno@oswcgoboces.org

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## MEMORANDUM

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**TO:** Christopher J. Todd, District Superintendent  
**FROM:** Gisèle Benigno, Coordinator of Business Administration  
**SUBJECT:** Approval of Surplus for October 16, 2013 Board Meeting  
**DATE:** October 4, 2013  
**CC:** Michael Sheperd, Assistant Superintendent for Administrative Services  
Alyson Inman, School Purchasing Officer  
Tammy Bigelow, Receiving Clerk

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I am recommending that the equipment listed on the enclosed documentation be deemed surplus and prepared for auction and/or disposal as per Oswego County BOCES Board Policy, as it has been determined the equipment is either obsolete, past repair, and/or of little practical value to the BOCES.

Enclosures





RECEIVED  
Office of the Assistant Superintendent

# Location Change or Disposal of Equipment

SEP - 9 2013  
Administrative Services  
Oswego County BOCES

**Directions:** Enter all information and check appropriate boxes. Sign at bottom and forward to Admin. Services for processing.

Description of Equipment*	Dell Optiplex GX620	8/30/2013
Asset Tag #	08052	Serial Number 1GC4TC1
Originally purchased with Grant Funds: <input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> I don't know		
* Please use reverse to add additional items if necessary		

## ☒ Surplus of Equipment (Board Action Required)

### Recommended Action:

- ☐ Auction  
☒ Discarded/Scrap  
☐ Other (or Additional Details)  
 Bad Hard Drive will not boot

### Reason for Disposal:

- ☐ Obsolete  
☒ Unrepairable  
☐ No longer of practical use to the BOCES  
☐ Other (or Additional Details)

Bad hard drive

## ☒ Transfer of Equipment

### Transfer from:

Department: \_\_\_\_\_

Room#: \_\_\_\_\_

Building: \_\_\_\_\_

Employee: \_\_\_\_\_

### Transfer to:

Department: \_\_\_\_\_

Room#: \_\_\_\_\_

Building: \_\_\_\_\_

Employee: \_\_\_\_\_

Marilyn Poole 8/30/2013  
Requestor Date

Gary O'Hara 9/5/13  
Director Date

[Signature] 9/10/13  
Assistant Superintendent Date  
For Admin. Services

PLEASE ATTACH TAG HERE

OSWEGO COUNTY B.O.C.E.S.



08052



# Location Change of Disposal of Equipment

RECEIVED  
Office of the Assistant Superintendent

SEP - 9 2013

**Directions:** Enter all information and check appropriate boxes. Sign at bottom and forward to Admin. Services for processing.

Administrative Services

Description of Equipment*	Dell Optiplex GX 620	Oswego County BOCES	8/30/2013
Asset Tag #	07158	Serial Number	4G84DB1
Originally purchased with Grant Funds: <input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> I don't know			
* Please use reverse to add additional items if necessary			

## ☒ Surplus of Equipment (Board Action Required)

### Recommended Action:

- ☐ Auction  
☒ Discarded/Scrap  
☐ Other (or Additional Details)  
 Bad Hard Drive won't boot

### Reason for Disposal:

- ☐ Obsolete  
☒ Unreparable  
☐ No longer of practical use to the BOCES  
☐ Other (or Additional Details)

Bulging caps

## ☒ Transfer of Equipment

### Transfer from:

Department: \_\_\_\_\_

Room#: \_\_\_\_\_

Building: \_\_\_\_\_

Employee: \_\_\_\_\_

### Transfer to:

Department: \_\_\_\_\_

Room#: \_\_\_\_\_

Building: \_\_\_\_\_

Employee: \_\_\_\_\_

Marilyn Poole 8/30/2013  
 Requestor Date

[Signature] 9/5/13  
 Director Date

[Signature] 9/10/13  
 Assistant Superintendent Date  
 For Admin. Services

PLEASE ATTACH TAG HERE

OSWEGO COUNTY B.O.C.E.S.



07158

## Location Change or Disposal of Equipment

Directions: Enter all information in appropriate boxes. Sign at bottom and forward to Admin. Services for processing.  
Oswego County BOCES

Description of Equipment*	HP PRINTER DESKJET 6127		
Asset Tag #		Serial Number	1656
Originally purchased with Grant Funds: <input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> I don't know			
* Please use reverse to add additional items if necessary			

### ☒ Surplus of Equipment (Board Action Required)

#### Recommended Action:

- ☒ Auction
- ☐ Disposal Service (Tech Use Only)
- ☐ Discarded/Scrap
- ☐ Other (or Additional Details)

#### Reason for Action:

- ☐ Obsolete
- ☐ Unrepairable
- ☐ No longer of practical use to the BOCES
- ☐ Other (or Additional Details)

### ☒ Transfer of Equipment

#### Transfer from:

Department: Culinary

Room#: E105

Building: MAIN CAMPUS

Employee: Sue Terrett

#### Transfer to:

Department: \_\_\_\_\_

Room#: \_\_\_\_\_

Building: \_\_\_\_\_

Employee: \_\_\_\_\_

Susan Terrett  
Requestor

Date

M. Berlin  
Director

9/25/13  
Date

M. Cooper  
Assistant Superintendent

10/4/13  
Date

For Admin. Services

PLEASE ATTACH TAG HERE



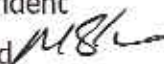


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## INTEROFFICE MEMORANDUM

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**TO:** Christopher J. Todd  
District Superintendent

**FROM:** Michael J. Sheperd   
Assistant Superintendent for Administrative Services

**SUBJECT:** Resolution to Accept the Independent Audit Report and Management Letter  
Containing the Administrative Responses/Action Plan to the Management Letter  
Comments

**DATE:** 10/04/2013

---

Please find enclosed the Oswego County BOCES Independent Audit Report and Management Letter Containing the Administrative Responses/Action Plan to the Management Letter Comments for the fiscal year ended June 30, 2013. The audit was performed by the firm of Raymond F. Wager, CPA, P.C., and Tom Zuber will be attending the next board meeting to present the report and entertain any questions from the Board.

Please note that the Audit Committee of the Board met with audit firm representative Tom Zuber on October 1, 2013 to review all documents and ask questions. During the meeting, Mr. Zuber commended the work of the BOCES business staff and the overall positive financial status of the BOCES. Success in these regards is due to the leadership and oversight efforts of the Business Office, the cooperation from the staff of other departments in supporting protocols, and the decisions of the Board to fund reserves.

As such, I would like to extend special commendation to Gisèle Benigno, Kelly Wood, and all the members of the Business Office for their hard work and efforts in successfully executing the 2012-2013 fiscal year, and also to the Board and all BOCES staff for their support, positive decision making and for cooperative efforts helping us all to achieve this level of success.

As a result of that meeting, the Committee is recommending that the Board of Education accept the report as enclosed.

Therefore, the following resolution can be presented for approval at the October 16, 2103 Board of Education meeting:

Resolution to accept the Audit Report and Management Letter Containing the Administrative Responses/Action Plan to the Management Letter Comments:

BE IT RESOLVED, that the Oswego County Board of Cooperative Educational Services accepts the Independent Audit Report and Management Letter Containing the Administrative Responses/Action Plan to the Management Letter submitted by Raymond F. Wager, CPA, P.C. for the year ended June 30, 2013.

Thank you for your consideration of this matter.

MJS:mak  
Enclosures

**OSWEGO COUNTY**  
**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**

**BASIC FINANCIAL STATEMENTS**

**For Year Ended June 30, 2013**

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**Raymond F. Wager, CPA, P.C.**  
Certified Public Accountants

**Shareholders:**

Raymond F. Wager, CPA  
Thomas J. Louffer, CPA  
Thomas C. Zuher, CPA

Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT**

To the Board Members  
Oswego County  
Board of Cooperative Educational Services

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Oswego County Board of Cooperative Educational Services, New York, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the BOCES' basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the BOCES' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the BOCES' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Oswego County Board of Cooperative Educational Services, New York, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and schedule of funding progress postemployment benefit plan on pages 4-11 and 38-40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Oswego County Board of Cooperative Educational Services, New York's basic financial statements. The accompanying supplementary information as listed in the table of contents and schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information as listed in the table of contents and schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information as listed in the table of contents and schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2013 on our consideration of the Oswego County Board of Cooperative Educational Services, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Oswego County Board of Cooperative Educational Services, New York's internal control over financial reporting and compliance.

*Raymond F. Wager, CPA, PC*

September 18, 2013



**OSWEGO COUNTY BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
MEXICO, NEW YORK**

**Management's Discussion and Analysis (MD&A)**

**June 30, 2013**

**Introduction**

This section of the audit report provides an overview of the financial activities of the Oswego County Board of Cooperative Educational Services (BOCES), located in Mexico, New York, for the year ended June 30, 2013. It should be read in conjunction with the basic financial statements, which immediately follow this section, to enhance understanding of the BOCES financial performance.

**Financial Highlights**

Key financial highlights for fiscal year 2013 are as follows:

- The BOCES governmental fund financial statements report a combined ending fund balance of \$3,496,843 representing an increase of \$928,301 or 36.1% from the prior year. The fund balance is comprised of: \$485,997 reserved in the General Fund for purposes of paying prior year obligations; \$3,788,017 also reserved in the General Fund for purposes of aiding the BOCES in long-term planning; \$241,470 held in the Capital Fund for construction and renovation; and (\$1,018,641) in the Special Aid Fund representing shortfalls as a result of the faulty and insufficient reimbursement structure for preschool program operation as prescribed by New York State (note: the BOCES has discontinued the operation of such programs as a result). The changes in the balances of each fund are as follows: General Fund increased by \$495,592, of which reserve balances increased by \$170,254 (establishment of a student program equipment reserve & additional funds contributed to an employee retirement contribution reserve), and funds carried forward to settle open purchases increased by \$325,338; Capital Fund increased by \$192,350 (representing the partial receipt of proceeds from component districts that will be used to pay for work in progress on a capital project); and Special Aid Fund increased by \$240,359 (representing final receipts relative to outstanding prior-year revenue as a result of New York State completing rate reconciliations for preschool programs, and also due to exceptional student enrollments for the Adult Education program).
- On the government-wide financial statements, the BOCES' assets are illustrated as being less than its liabilities by \$13,518,105, representing a change of (\$1,485,843) from the prior year. This is mainly due to the GASB-45 requirement to illustrate the impact of the actuarially determined liability for post-employment health insurance benefits. The full calculation for this liability totals \$77,275,711, representing an increase of \$213,053 over the prior year. Beginning with the 2008-09 financial statements, the liability has and continues to be phased in on an amortized basis over a 30 year period. The amount applied to this year's statements is \$3,116,229, which represents \$5,258,588 reduced by current year funding of \$2,142,359. Without this requirement impacting the financial statements, total Net Position would have shown an increase of \$1,630,386, which is discussed further in the Net Position portion of the MD&A. Additionally, the implementation of GASB-54 required that the unrestricted portion of Net Position be represented not of reserves. However, if adjusted for the impact of this revision, unrestricted Net Position would be \$2,187,042 representing an increase of \$789,204 from the prior year.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the BOCES' basic financial statements. The BOCES' basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains individual fund statements and schedules in addition to the basic financial statements.



### *Government-Wide Financial Statements*

- The *government-wide financial statements* are designed to provide readers with a broad overview of the BOCES' finances, in a manner similar to a private-sector business.
- The *statement of Net Position* presents information on all of the BOCES' assets and liabilities, with the difference between the two reported as *Net Position*. Over time, increases or decreases in Net Position could serve as a possible indicator of whether the financial position of the BOCES is improving or deteriorating.
- The *statement of activities* presents information showing how the government's Net Position changed during the most recent fiscal year. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.
- The *governmental activities* of the BOCES include administration, career & tech education, instruction for the handicapped, itinerant services, general instruction, instructional support, other services, cost of food sales (if applicable) and depreciation.

The government-wide financial statements can be found on the pages immediately following this section as the first few pages of the basic financial statements.

### *Fund Financial Statements*

- A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The BOCES, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the BOCES can be divided into two categories: governmental funds and fiduciary funds.
- *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the BOCES' near term financing requirements.
- Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.
- In general, BOCES' can maintain several individual operating funds including: General Fund, Special Aid Fund, School Store Fund, Capital Fund, Fixed Assets, Trust & Agency Fund, Private Purpose Trust Fund, Trust Funds-Nonexpendable, and Long Term Debt. Information is presented separately for "major funds" and in aggregate for "non-major funds" in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances. The BOCES maintains and reports the General Fund and the Special Aid Fund as major funds.
- The BOCES adopts an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund within the basic financial statements to illustrate end-of-year actual revenue and expenditure variances from the original budget.
- The *Fiduciary Funds* are used to account for assets held on behalf of others by the BOCES in an agency capacity. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are *not* available to support the BOCES' programs.



The financial statements for the governmental and fiduciary funds can be found in the basic financial statement section of this report.

#### *Notes to the Financial Statements*

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the basic financial statements section of this report.

#### **Government-Wide Financial Analysis**

As noted earlier, observing the Net Position over time could serve as a possible indicator of the BOCES' financial position. As of June 30, 2013 the government-wide financial statements illustrate the BOCES assets as being less than its liabilities by \$13,518,105.

#### **Net Position**

	<u>2013</u>	<u>2012</u>
Current Assets	\$ 15,733,714	\$ 13,874,534
Non-Current Capital Assets	6,369,333	5,738,630
Total Assets	<u>\$ 22,103,047</u>	<u>\$ 19,613,164</u>
Current Liabilities	\$ 11,255,003	\$ 10,263,550
Long-term Liabilities	24,366,149	21,381,876
Total Liabilities	<u>\$ 35,621,152</u>	<u>\$ 31,645,426</u>
Net Position:		
Net Investment in Capital Assets	\$ 6,369,333	\$ 5,738,630
Restricted for Capital Projects	259,599	49,120
Restricted for Other Purposes	3,788,017	3,617,763
Unrestricted	(23,935,054)	(21,437,775)
Total Net Position	<u>\$ (13,518,105)</u>	<u>\$ (12,032,262)</u>

A large component of the BOCES' Net Position in the amount of \$6,369,333 reflects its investment in capital assets, less any related debt still outstanding used to acquire those assets. The BOCES uses these capital assets (i.e.: equipment, furnishings, infrastructure items, etc.) to provide services to the students and districts, and therefore they are not available for future spending. Although the BOCES' investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves must be retained to facilitate the delivery of educational services.

The BOCES also has a portion of Net Position in the amount of \$259,599 in holding for use in the capital renovation project approved by voters on February 28, 2011. The increase in this category represents partial receipt of proceeds from component districts that will be used to pay for work in progress on a capital project. In addition, the category of "Restricted for Other Purposes" in the amount of \$3,788,017 represents the total amount of reserve funds held by BOCES. The remaining balance of Net Position totalling (\$23,935,054) is considered unrestricted. As is evident in the table, this category changed from last year by (\$2,497,279), which is largely due to the on-going GASB-45 requirement to represent the actuarially estimated amortized share of the liability for post-employment health insurance benefits.

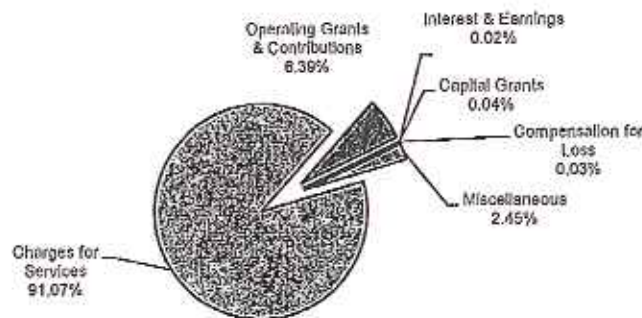
As illustrated in the table to follow, the bottom-line aggregate change in total Net Position was (\$1,485,843). The dollar amount of the change attributed to the GASB-45 requirement is (\$3,116,229) and the balance of the change attributed to other regular operating factors was a positive \$1,630,386. This "non-GASB-45" increase is mainly attributed to increases in cash and receivables for: a) BOCES Aid due to increased activities in districts that drive BOCES aid, b) increased contract billing receivable from districts the receipt of which was delayed beyond the end of the fiscal year, c) receipt of the final outstanding catch-up payments from Oswego County relative to outstanding preschool balances, d) increased tuition activity from the adult education programs, and e) partial receipt of proceeds from districts used to fund the capital construction work.



## Changes In Net Position

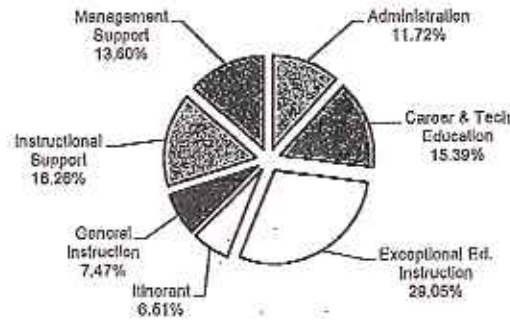
Revenues:	2013	2012
Program Revenues		
Charges for Services	\$ 44,887,177	\$ 38,451,989
Operating Grants and Contributions	3,150,504	3,560,301
Capital Grants and Contributions	18,131	-
Total Program Revenues	\$ 48,055,812	\$ 42,012,290
General Revenues		
Investment Earnings	\$ 13,383	\$ 18,720
Compensation for loss	13,670	136,327
Miscellaneous	1,207,689	-
Total General Revenues	\$ 1,234,742	\$ 155,047
Total Revenues	\$ 49,290,554	\$ 42,167,337
Program Expenses		
Administration	\$ 5,948,879	\$ 4,645,208
Career & Tech Education	7,815,967	7,400,124
Instruction for the Handicapped	14,751,403	12,826,127
Itinerant Services	3,301,720	4,739,365
General Instruction	3,793,974	3,756,666
Instructional Support	8,257,978	7,289,280
Other Services	6,906,476	5,662,380
Total Expenses	\$ 50,776,397	\$ 46,319,150
Change in Net Position	\$ (1,485,843)	\$ (4,151,813)
Net Position, Beginning of Year	(12,032,262)	(7,880,449)
Net Position, End of Year	\$ (13,518,105)	\$ (12,032,262)

Sources of Revenue for Fiscal Year 2013 - Governmental Activities



As indicated in this graph, the BOCES relies upon services to school districts as its primary revenue source, which is illustrated as approximately 91% of total revenues. The BOCES also utilizes operating grants and contributions from the federal, state and other local governments, which represented approximately 6% of the total revenues. These grants allow BOCES to operate additional programs without charging for the services. The decline in this category is due to shrinking resources and diminishing availability of grants from the state and federal level.

### *Program Expenses for Fiscal Year 2013 -Governmental Activities*



As noted in this graph, the BOCES' Exceptional (Special) Education programs account for approximately 29% (or approaching one-third) of total expenses. These services are requested by component school districts based on the requirements outlined in students' Individualized Education Plans.

Career and Technical Education represents just over 15% of total expenses. The main goal of CTE is to promote strategies for student achievement and success in their continued education or quest for post secondary employment. In support of this goal, the BOCES and component districts continually consider new programs that will offer relevancy to the current job market, and also work collaboratively with business/industry partners to obtain feedback about skills students will need for success in the evolving workplace.

Instructional Support represents about 16% and Management Support represents almost 14%. The expenditures for each group are determined by the level of services as requested by districts. The Instructional Support programs focus on providing support for the direct instruction of students. Services consist of such things as: training for teachers, statistical analysis & planning, acquisition of equipment or supplies, duplication of materials, library support, and technology hardware and software support. The Management Support category provides services to the business, managerial and non-instructional sides of school district operations such as Cooperative Purchasing, Student Transportation, and Substitute Teacher Coordination.

### **Financial Analysis of the BOCES' Funds**

As noted earlier, the BOCES uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

#### *Government Funds*

The focus of the BOCES' *governmental funds* is to provide information on near term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the BOCES' financing requirements. In particular, surplus distribution could serve as a possible measure of a government's consistency in budgeting over the fiscal year.

As of the end of the fiscal year, the BOCES' governmental funds reported combined fund balances of \$3,496,843, an increase of \$928,301 from the prior year. Of the total combined fund balances, \$241,470 constitutes fund balance in the Capital fund, which is in holding for use in the capital project approved by voters on February 28, 2011. Additionally, (\$1,018,641) is the amount of unassigned fund balance in the Special Aid fund. This negative balance is largely due to decisions by New York State to set insufficient rates for reimbursement of preschool programs & services, and to then freeze those rates for multiple years. As of this year, the rate setting process has been completed by the State for all previously outstanding years and all eligible outstanding revenue has been recouped from the County of Oswego through reconciliation billing. As illustrated by the fund balance figure, a significant deficit still remains, and there is no known legal mechanism for BOCES to recoup revenue. Ours is not the only BOCES in this situation and the administration of Oswego BOCES is participating in conversations at the state level with state officials and other BOCES to explore how this may be rectified. Among the possible solutions is to work with component districts to fund the outstanding balances, but it is also unclear whether districts have legal authority to fund these expenses.



It is worth reiterating that during the 2010-11 school year, BOCES ceased operation of its preschool programs and assisted the County of Oswego in transitioning them to private providers, in order to avoid accumulation of additional deficits. Also of note, the Special Aid Fund was positively influenced by an influx of enrollment in the Adult Education programs this fiscal year. This resulted in resolution of the existing deficits of the Adult programs and contributed positively to the overall unassigned fund balance of the fund.

The remainder of the combined fund balances reside in reserves to indicate that they are earmarked for certain purposes and not available for new spending. The reserve categories include: reserve for encumbrances of \$485,997, reserve for liability, casualty, and other types of losses of \$590,606, reserve for unemployment insurance of \$547,709, reserve for employee post-employment benefits of \$1,037,472, and a reserve of \$1,462,230 to assist with required employer contributions toward the retirement benefits of employees belonging to the New York State Employees Retirement System. In addition, BOCES established a new reserve this year to set aside funds toward the purchase of new or replacement equipment for the Career & Technical Education (CTE) program. This program offers courses in the trades, some of which require individually expensive equipment items (i.e.: backhoe, loader, dump truck, etc.), and the amount contributed this year was \$150,000.

### **General Fund Budgetary Highlights**

The General Fund is the chief operating fund of the BOCES. At the end of the current fiscal year, the total fund balance of the General Fund was \$4,274,014, which represents an increase of \$495,592 from the prior year. As previously mentioned, these funds have been set aside in reserves to assist with long-term financial planning for the BOCES. The higher amount is largely attributed to an increased encumbrance reserve in the amount of \$325,338 illustrating transactions not completed and closed prior to year-end, thus needing to be carried forward to the subsequent fiscal year. As previously mentioned, the BOCES established a new reserve for CTE equipment in the amount of \$150,000. Additionally, through a combination of use, targeted reduction, and/or additional contributions and interest earned, changes occurred in the other reserves as follows: Unemployment \$2,632 (interest earnings), Retirement Contribution \$101,807 (contribution plus interest earnings), Liability (\$11,509) (some minor usage), and Employee Benefits Accrued Liability (\$72,676) (reflective of the updated liability tabulation for payment of unused leave time to existing employees ages 40-49).

Net of amounts carried over from the prior year, at year-end the final aggregate expenditures & encumbrances for the General Fund came in approximately \$1,157,278 less than originally budgeted. This is attributable to a multitude of factors, the most significant of which involves an exceptionally healthy year for employees and dependents in the BOCES' self-funded health, dental, and vision insurance plans in the amount of (\$1,950,569). In addition, varying degrees of savings were realized in employee cost areas including FICA, TRS, Workers Compensation, and some elective employee benefits for reasons including: New York State Retirement systems setting mandatory employer contribution factors slightly lower than originally estimated, and grant funding opportunities occurring following the establishment of the budget. Furthermore, for a variety of reasons noteworthy savings were realized in other areas including: interest expense for the annual note, use of consultants & service contracts, staff conference & travel expenses, certain large leases & rentals, classroom rental fees, and utility costs as a result of milder temperatures and favorable rates realized from cost saving efforts (i.e.: participation in the energy consortium and e-rate reimbursement programs). However, the full impact of these reductions was significantly offset by increases in budget lines accommodating requests of school districts for purchases and cross-contracted services with other BOCES.

In addition to the savings discussed above, the BOCES also realized greater revenues for certain services in the aggregate amount of \$1,834,322 than were anticipated during budget development. The lion's share of this was due to the establishment of two new services, Special Education Day Treatment bringing in \$1,185,383 and Safety and Risk realizing \$118,274. Other services realized increased revenue in varying amounts including: Special Education 12:1:1, Multi-Occ, 12:1:4, and 6:1:1 programs, School Improvement for staff development training, Library services, Instructional Technology purchases, Printing and Educational Enrichment services (i.e.: Exploratory Enrichment). In addition, refunds were also received from other BOCES as pass-through revenue for Oswego component districts in the amount of \$910,488, and increases in the amount of cross contract revenue collected for other BOCES were experienced in the amount of \$319,615. Given all factors previously listed, the overall year-end revenues exceeded expenditures and encumbrances by \$4,221,703. In accordance with Education Law, this balance is to be refunded entirely to school districts as a surplus distribution, following the close of the fiscal year.



## Capital Assets

As of June 30, 2013 the BOCES had \$6,369,333 in total capital assets, net of accumulated depreciation. This represents an increase of \$630,704 or 11.0% from the prior year. These assets are invested in a broad range of categories including land, buildings, work in progress (i.e.: capital improvements) and machinery and equipment. The change in capital assets net of accumulated depreciation is reflected in the following chart.

<u>Class</u>	<u>2013</u>	<u>2012</u>
Land	\$ 312,500	\$ 312,500
Work in Progress	3,171,267	2,137,753
Other Capital Assets	<u>2,885,566</u>	<u>3,288,376</u>
Total Capital Assets, net of Accumulated depreciation	<u>\$ 6,369,333</u>	<u>\$ 5,738,629</u>

The increase illustrated in the "Work in Progress" category represents the work directly related to or in support of capital improvements to infrastructure on the BOCES campus. The majority of this value is a result of the renovation project that was voter approved on February 28, 2011. The decrease in the "Other Capital Assets" category is comprised of: a) sale and disposal of a number of obsolete items that were deemed to be of no practical use to the BOCES; and b) depreciation on existing assets in amounts greater than the acquisition value of new and updated equipment items. Capitalized acquisitions for this past year included: instructional program vehicles for driver's education, replacement of some print shop equipment and fleet vans.

## Long-Term and Revenue Anticipation Note Obligations

As of June 30, 2013, the BOCES had outstanding Long-term obligations, as follows:

	<u>2013</u>	<u>2012</u>
Compensated Absences	\$ 2,032,070	\$ 2,164,026
OPEB	<u>22,334,079</u>	<u>19,217,850</u>
Total	<u>\$ 24,366,149</u>	<u>\$ 21,381,876</u>

In addition to the items indicated in the table, annually the BOCES pursues a short term borrowing in the form of a Revenue Anticipation Note (RAN). This is for the purpose of cash flow to operate summer programs and cover any temporary revenue shortfalls resulting from delays in district payments of monthly contract bills. The BOCES coordinates the annual RAN to have the issuance and the maturity occur within the same fiscal year, which results in there not being a RAN value appearing in the table above. However, RAN proceeds were received and paid during the 2012-13 fiscal year in the amount of \$5,000,000.

The compensated absences category represents an aggregated amount of compensation for which BOCES, through contractually negotiated agreements, is responsible to pay employees in the event of absences. This obligation is calculated by multiplying the applicable accumulated sick time for employees age 40 or over and the applicable accumulated vacation time for all employees by each employee's per diem rate of pay (or other amounts as indicated in collective bargaining agreements) and then aggregating the values for all employees. The cumulative number of days for each employee tends to increase annually as each year additional sick time is granted and unused. Also, the employee's per diem and reimbursement rates increase annually as per contractually negotiated labor agreements. However, both of these factors are offset when personnel separate from service, thus freeing the BOCES from the long-term liability. The Compensated Absences category illustrated in the preceding chart has decreased by \$131,956, which resulted from the accumulated contractually negotiated leave time and reimbursement rates for employees being fully mitigated and offset by decreases in staffing levels due to layoffs and attrition. One significant occurrence was the board's decision to discontinue transportation services effective June 30, 2013. This decision was made due to sharp declines in subscriptions and resulted in the reduction of approximately 12 positions, which also served to offset increases.



The OPEB line represents the estimated value for Other Post-Employment Benefits, which appears in response to the requirements of GASB-45. As previously discussed, the full calculated liability is estimated at \$77,275,711, however beginning with the 2008-09 financial statements the liability is being phased in on an amortized basis over a 30 year period. The amount applied to this year's statements is \$3,116,229, which represents \$5,258,588 reduced by current year funding of \$2,142,359. When aggregated with the prior values, the total OPEB liability recognized at this point is \$22,334,079 as indicated in the table above.

#### **Factors bearing on the BOCES' future**

##### *Declining Enrollment*

Oswego County school districts have been experiencing steady annual declines in student population for all of the previous decade. From school years 1998-99 to 2012-13, the Resident Weighted Average Daily Attendance (RWADA) factor has dropped by 4,766 from 27,162 to 22,396. This reduction represents a 17.5% decline, or about 1.4% annual decline over this period. It is important to note, however, that this does not necessarily translate to a decline in BOCES enrollment. Other factors play a role such as school district economic constraints, student needs based on Individualized Education Plans derived by districts' Committees on Special Education, societal forces or trends, and student choice. However, continued countywide enrollment decline is a factor that could produce an impact.

##### *Other Economic Indicators*

The economic challenges being experienced in the United States and the world continues to impact school business in our region. Also, New York State's budgetary issues have translated into frozen and reduced State Aid to districts. Additionally, the property tax cap for school taxes enacted by the State Legislature is having an extreme impact on school district finances. As the County wades through these troubled waters, the BOCES continues to pursue efficiency efforts (i.e.: inter-municipal cooperative efforts to facilitate savings through combining efforts toward the same goals), and continues to invite requests and promote sharing/cost-savings efforts among school districts where possible. In addition, factors such as County efforts to attract and/or expand existing facilities for the production of nuclear power and/or expansion of other efforts to attract business to the area continue to hold some promise for increased population. Success in these areas could, in turn, benefit the BOCES as they may lead to increased student enrollment and the need for adults to be trained in career and technical education fields.

##### *Capital Construction/Renovation Improvements*

The project voters approved in February 2011 is finally getting underway. The facilities are largely original dating back to 1969 and in need of repairs and upgrades. Programs will also receive updates & enhancements, technology will be infused and safety incorporated. Conversations with other BOCES that have completed renovation projects suggest that programs experience enrollment increases upon completion, which will further add to the stability of the BOCES. In addition, as part of the project, one full sized "multi-purpose" room addition is being constructed that can be used as a full sized gym and infrastructure is being included to accommodate lunch production and service. All of these items will make the BOCES well suited for full-day programming options, which is a general discussion topic occurring at the state level relative to all BOCES. In this event, our BOCES will be well equipped and ready to be part of the solution for educational programming in Oswego County as we move into the future.

#### **Requests for Information**

This financial report is designed to provide a general overview of the BOCES' finances for all those with an interest in the BOCES' finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Oswego County BOCES  
Attn: Michael J. Sheperd, Assistant Superintendent for Administrative Services  
179 County Route 64, Mexico, NY 13114  
(315) 963-4260

**OSWEGO COUNTY**  
**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**  
**Statement of Net Position**  
**June 30, 2013**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 7,517,790
Accounts receivable	8,215,924
<b>Capital Assets:</b>	
Land	312,500
Work in progress	3,171,267
Other capital assets (net of depreciation)	2,885,566
<b>TOTAL ASSETS</b>	<b>\$ 22,103,047</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 753,958
Accrued liabilities	77,796
Deferred revenue	278,390
Due to other governments	57,777
State aid due to districts	6,788,553
Due to school districts	1,626,830
Due to teachers' retirement system	1,462,591
Due to employees' retirement system	209,108
<b>Long-Term Obligations:</b>	
Due in one year	981,868
Due in more than one year	23,384,281
<b>TOTAL LIABILITIES</b>	<b>\$ 35,621,152</b>
<b>NET POSITION</b>	
Net investment in capital assets	\$ 6,369,333
<b>Restricted For:</b>	
Capital projects	259,599
Capital reserves	150,000
Unemployment reserve	547,709
Retirement contribution reserve	1,462,230
Liability reserve	590,606
Employee benefits accrued liability reserve	1,037,472
Unrestricted	(23,935,054)
<b>TOTAL NET POSITION</b>	<b>\$ (13,518,105)</b>



OSWEGO COUNTY  
BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
Statement of Activities  
For Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and
		Services	Grants and	Grants and	Changes in
			Contributions	Contributions	Net Position
					Governmental
					Activities
<b>Primary Government -</b>					
Administration	\$ 5,948,879	\$ 5,879,888	\$ -	\$ 18,131	\$ (50,860)
Career & tech education	7,815,967	6,703,490	356,880	-	(755,597)
Instruction for the handicapped	14,751,403	12,091,992	1,685,742	-	(973,669)
Itinerant services	3,301,720	2,483,271	-	-	(818,449)
General instruction	3,793,974	3,176,997	556,932	-	(60,045)
Instructional support	8,257,978	7,989,512	307,710	-	39,244
Other services	6,906,476	6,562,027	243,240	-	(101,209)
<b>Total Primary Government</b>	<b>\$ 50,776,397</b>	<b>\$ 44,887,177</b>	<b>\$ 3,150,504</b>	<b>\$ 18,131</b>	<b>\$ (2,720,585)</b>
<b>General Revenues:</b>					
Interest and Earnings					\$ 13,383
Sale of property and compensation for loss					13,670
Miscellaneous					1,207,689
<b>Total General Revenues</b>					<b>\$ 1,234,742</b>
Changes in Net Position					\$ (1,485,843)
<b>Net Position, Beginning of Year</b>					<b>(12,032,262)</b>
<b>Net Position, End of Year</b>					<b>\$ (13,518,105)</b>

**OSWEGO COUNTY**  
**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**

**Balance Sheet**  
**Governmental Funds**  
**June 30, 2013**

	General Fund	Special Aid Fund	Nonmajor Capital Project Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,799,480	\$ 476,365	\$ 241,945	\$ 7,517,790
Receivables	7,493,580	722,344	-	8,215,924
Due from other funds	1,639,744	-	-	1,639,744
<b>TOTAL ASSETS</b>	<b>\$ 15,932,804</b>	<b>\$ 1,198,709</b>	<b>\$ 241,945</b>	<b>\$ 17,373,458</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities -</b>				
Accounts payable	\$ 732,461	\$ 21,022	\$ 475	\$ 753,958
Accrued liabilities	1,046,060	13,604	-	1,059,664
Due to other funds	-	1,639,744	-	1,639,744
Due to other governments	36	57,741	-	57,777
State aid due to districts	6,788,553	-	-	6,788,553
Due to districts	1,626,830	-	-	1,626,830
Due to TRS	1,280,132	182,459	-	1,462,591
Due to ERS	184,718	24,390	-	209,108
Deferred revenues	-	278,390	-	278,390
<b>TOTAL LIABILITIES</b>	<b>\$ 11,658,790</b>	<b>\$ 2,217,350</b>	<b>\$ 475</b>	<b>\$ 13,876,615</b>
<b>Fund Balances -</b>				
Restricted	\$ 3,788,017	\$ -	\$ 259,599	\$ 4,047,616
Assigned	485,997	-	-	485,997
Unassigned	-	(1,018,641)	(18,129)	(1,036,770)
<b>TOTAL FUND BALANCE</b>	<b>\$ 4,274,014</b>	<b>\$ (1,018,641)</b>	<b>\$ 241,470</b>	<b>\$ 3,496,843</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 15,932,804</b>	<b>\$ 1,198,709</b>	<b>\$ 241,945</b>	

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

\$ 6,369,333

The following long-term obligations are not due and payable in the current period and therefore are not reported in the governmental funds:

OPEB

(22,334,079)

Compensated absences

(1,050,202)

**Net Position of Governmental Activities**

**\$ (13,518,105)**

**OSWEGO COUNTY**  
**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For Year Ended June 30, 2013**

	General Fund	Special Aid Fund	Nonmajor Capital Project Fund	Total Governmental Funds
<b>REVENUES</b>				
Charges for services	\$ 16,729	\$ 853,202	\$ -	\$ 869,931
Charges to components	40,714,183	-	-	40,714,183
Chargest to non-components and other BOCES	1,888,859	-	-	1,888,859
Interest and earnings	11,532	-	44	11,576
Sale of property and compensation for loss	13,670	-	-	13,670
Miscellaneous	1,359,216	54,988	1,207,689	2,621,893
State sources	-	1,933,075	18,131	1,951,206
Federal sources	-	1,217,429	-	1,217,429
<b>TOTAL REVENUES</b>	<b>\$ 44,004,189</b>	<b>\$ 4,058,694</b>	<b>\$ 1,225,864</b>	<b>\$ 49,288,747</b>
<b>EXPENDITURES</b>				
Administration	\$ 4,898,600	\$ -	\$ -	\$ 4,898,600
Career and tech education	5,248,410	1,085,489	-	6,333,899
Instruction for the handicapped	11,003,793	1,595,909	-	12,599,702
Itinerant services	2,230,442	585,988	-	2,816,430
General instruction	2,886,663	307,710	-	3,194,373
Instructional support	7,369,807	131,482	-	7,501,289
Other services	5,819,433	111,757	-	5,931,190
Capital outlay	-	-	1,033,514	1,033,514
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,457,148</b>	<b>\$ 3,818,335</b>	<b>\$ 1,033,514</b>	<b>\$ 44,308,997</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 4,547,041</b>	<b>\$ 240,359</b>	<b>\$ 192,350</b>	<b>\$ 4,979,750</b>
<b>OTHER CHANGES IN FUND BALANCE</b>				
Surplus to be distributed	(4,221,703)	-	-	(4,221,703)
Net unemployment reserve transactions	2,632	-	-	2,632
Net capital reserve transactions	150,000	-	-	150,000
Net retirement contribution reserve transactions	101,807	-	-	101,807
Net employee benefit accrued liability reserve transaction	(72,676)	-	-	(72,676)
Net liability retention transactions	(11,509)	-	-	(11,509)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>3,778,422</b>	<b>(1,259,000)</b>	<b>49,120</b>	<b>2,568,542</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 4,274,014</b>	<b>\$ (1,018,641)</b>	<b>\$ 241,470</b>	<b>\$ 3,496,843</b>

(See accompanying notes to financial statements)



**OSWEGO COUNTY**  
**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances of Governmental Funds to the Statement of Activities**  
**For Year Ended June 30, 2013**

**NET CHANGE IN FUND BALANCES -**

<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 928,301</b>
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following are the amounts by which capital outlays and additions of assets exceeded depreciation in the current period:

Capital Outlay	\$ 1,033,514	
Addition of Assets, Net	67,981	
Depreciation	<u>(470,792)</u>	
		630,703

The net OPBB liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.	(3,116,229)
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In the Statement of Activities, vacation pay, teachers' retirement incentives and judgments and claims are measured by the amount accrued during the year. In the governmental funds, expenditures for these items are measured by the amount actually paid. The following provides the differences of these items as presented in the governmental activities:

Compensated Absences	<u>71,382</u>
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<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ (1,485,843)</u></b>
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**OSWEGO COUNTY**  
**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**  
**Statement of Fiduciary Net Position**  
**June 30, 2013**

	<u>Private Purpose Trust</u>	<u>Agency Funds</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 69,658	\$ 2,247,857
<b>Total Assets</b>	<u>\$ 69,658</u>	<u>\$ 2,247,857</u>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ -	\$ 704,128
Student activity balance	-	24,454
Other liabilities - health/dental/vision	-	1,485,590
Other liabilities	-	33,685
<b>Total liabilities</b>	<u>\$ -</u>	<u>\$ 2,247,857</u>
<b>Net Position</b>		
Restricted for scholarships	\$ 69,658	
<b>Total Net Position</b>	<u>\$ 69,658</u>	

**Statement of Changes in Fiduciary Net Position**  
**Year Ended June 30, 2013**

	<u>Private Purpose Trust</u>
<b>Additions</b>	
Interest and earnings	\$ 409
<b>Deductions</b>	
Scholarships and other trust expenses	<u>(160)</u>
<b>Change in Net Assets</b>	\$ 249
<b>Net Position, Beginning of Year</b>	<u>69,409</u>
<b>Net Position, End of Year</b>	<u>\$ 69,658</u>

**OSWEGO COUNTY**  
**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**

**Notes To The Basic Financial Statements**

**June 30, 2013**

**I. Summary of Significant Accounting Policies:**

The financial statements of the Oswego County Board of Cooperative Educational Services, New York (the BOCES) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the BOCES' accounting policies are described below.

**A. Reporting Entity**

The Oswego County Board of Cooperative Educational Services is governed by the laws of New York State. The BOCES is an independent entity governed by an elected Board consisting of nine members. The President of the Board serves as the chief fiscal officer and the Superintendent is the chief executive officer. The Board is responsible for, and controls all activities related to public school education within the BOCES. Board members have authority to make decisions, power to appoint management, and primary accountability for all fiscal matters.

The reporting entity of the BOCES is based upon criteria set forth by GASB Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Component Units*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Boards of Cooperative Educational Services were established by New York State legislation in 1948 to enable smaller school districts to offer more breadth in their educational programs by sharing teachers. In 1955, Legislation was passed allowing BOCES to provide vocational and special education. A BOCES is a voluntary, cooperative association of school districts in a geographic area that share planning, services and programs to provide educational and support activities more economically, efficiently and equitably than could be provided locally. BOCES provides instructional and support programs and services to the following 9 school districts:

Altmar-Parish-Williamstown	Phoenix	Sandy Creek
Central Square	Oswego	Pulaski
Fulton	Hannibal	Mexico Academy

BOCES programs and services include special education, vocational education, academic and alternative programs, summer schools, staff development, computer services (management and instructional), educational communication and cooperative purchasing.



(I.) (Continued)

The decision to include a potential component unit in the BOCES' reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities included in the BOCES' reporting entity:

1. Extraclassroom Activity Funds

The extraclassroom activity funds of the BOCES represent funds of the students of the BOCES. The Board exercises general oversight of these funds. The extraclassroom activity funds are independent of the BOCES with respect to its financial transactions, and the designation of student management. Separate audited financial statements (cash basis) of the extraclassroom activity funds can be found at the BOCES' business office. The BOCES accounts for assets held as an agency for various student organizations in an agency fund.

B. Basis of Presentation

1. BOCES-wide Financial Statements

The Statement of Net Position and the Statement of Activities present financial information about the BOCES' governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through state aid, sale of property and equipment, investment revenues and miscellaneous revenues which consist primarily of refunds from other BOCES. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital specific grants.

The Statement of Activities presents a comparison between program expenses and program revenues for each function of the BOCES' governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

2. Fund Statements

The fund statements provide information about the BOCES funds, including fiduciary funds. Separate statements for each fund category (governmental and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The BOCES reports the following governmental funds:

(I.) (Continued)

a. Major Governmental Funds

General Fund - This is the BOCES primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.

Special Aid Fund - This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes, and other activities whose funds are restricted as to use. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

b. Nonmajor Governmental - The other funds which are not considered major are aggregated and reported as nonmajor governmental funds as follows:

Capital Projects Fund - Used to account for the acquisition construction or major repair of capital facilities.

c. Fiduciary - Fiduciary activities are those in which the BOCES acts as trustee or agent for resources that belong to others. These activities are not included in the BOCES-wide financial statements, because their resources do not belong to the BOCES, and are not available to be used. There are two classes of fiduciary funds:

Private Purpose Trust Funds - These funds are used to account for trust arrangements in which principal and income benefits annual third party awards and scholarships for students. Established criteria govern the use of the funds and members of the BOCES or representatives of the donors may serve on committees to determine who benefits.

Agency Funds - These funds are strictly custodial in nature and do not involve the measurement of results of operations. Assets are held by the BOCES as agent for various student groups or extraclassroom activity funds and for payroll or employee withholding.

C. Measurement Focus, Basis of Accounting

The District-Wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.



**(I.) (Continued)**

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

**D. Restricted Resources**

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the BOCES' policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in these notes.

**E. Interfund Transactions**

The operations of the BOCES include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowing. The BOCES typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services.

In the BOCES-wide statements, the amounts reported on the Statement of Net Position for interfund receivables and payables represent amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for all interfund receivables and payables between the funds.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the BOCES' practice to settle these amounts at a net balance based upon the right of legal offset.

Refer to Note V for a detailed disclosure by individual fund for interfund receivables and payables.

**F. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities and useful lives of long-lived assets.



**(I.) (Continued)**

**G. Cash and Cash Equivalents**

The BOCES' cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

New York State Law governs the BOCES' investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

**II. Receivables**

Receivables are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

**I. Inventory and Prepaid Items**

Inventories of food and/or supplies for school lunch are recorded at cost on a first-in, first-out basis or, in the case of surplus food, at stated value which approximates market. Purchases of inventoriable items in other funds are recorded as expenditures at the time of purchase, and are considered immaterial in amount.

Prepaid items represent payments made by the BOCES for which benefits extend beyond year end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the BOCES-wide and fund financial statements. These items are reported as assets on the statement of net position or balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

**J. Capital Assets**

In the BOCES-wide financial statements, capital assets are accounted for at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of assets is as follows:

( I. ) (Continued)

<u>Class</u>	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	\$ 50,000	SL	25-50 Years
Machinery and Equipment	\$ 5,000	SL	5-20 Years

The investment in infrastructure type assets have not been segregated for reporting purposes since all costs associated with capital projects are consolidated and reported as additions to buildings and improvements.

**K. Unearned and Deferred Revenue**

Unearned revenues are reported when potential revenues do not meet both the measurable and available criteria for recognition in the current period. Unearned revenue also arises when the BOCES receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both recognition criteria are met, or when the BOCES has legal claim to the resources, the liability for unearned revenues is removed and revenues are recognized.

Many deferred or unearned revenues recorded in governmental funds are not recorded in the BOCES-wide statements.

**L. Vested Employee Benefits**

**1. Compensated Absences**

It is BOCES policy to pay employees for unused vacation and compensatory time when there is a separation from service. BOCES has funded vested sick days for all employees 40 and over based on the contractual agreements in effect at the balance sheet date. The BOCES estimates those employees older than age 55 to be current.

For governmental activities, the current portion of this liability is accrued in the appropriate fund and any long-term portion has been reported as part of the employee benefit accrued liability reserve. On the BOCES-wide Statement of Net Assets these amounts are reported as long-term obligations with the current amount reported as due in one year and the long term portion is reported as due in more than one year.

**M. Other Benefits**

BOCES employees participate in the New York State Employees' Retirement System and the New York State Teachers' Retirement System.

In addition to providing pension benefits, the BOCES provides post-employment health coverage to retired employees in accordance with the provision of various employment contracts in effect at the time of retirement. Substantially all of the BOCES' employees may become eligible for these benefits if they reach normal retirement age while working for the BOCES. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits may be shared between the BOCES and the retired employee. The BOCES recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.



( I. ) (Continued)

N. Short-Term Debt

The BOCES may issue Revenue Anticipation Notes (RAN) in anticipation of the receipt of revenues. These notes are recorded as a liability of the fund that will actually receive the proceeds from the issuance of the notes. The RANs represent a liability that will be extinguished by the use of expendable, available resources of the fund.

O. Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities, and long-term obligations are reported in the BOCES-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, other postemployment benefits payable and compensated absences that will be paid from governmental funds are reported as a liability in the funds financial statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Long-term obligations represent the BOCES' future obligations or future economic outflows. The liabilities are reported as due in one year or due within more than one year in the Statement of Net Position.

P. Equity Classifications

1. BOCES-Wide Statements

In the BOCES-wide statements there are three classes of net position:

a. Net Investment in Capital Assets - consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, constructions or improvements of those assets.

b. Restricted Net Position - reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

c. Unrestricted Net Position - reports the balance of net position that does not meet the definition of the above two classifications and is deemed to be available for general use by the BOCES.

2. Fund Statements

In the fund basis statements there are five classifications of fund balance:



(I.) (Continued)

a. **Restricted Fund Balances** – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. All encumbrances of funds other than the general fund are classified as restricted fund balance. The BOCES has established the following restricted fund balances:

**Capital Reserve for Equipment** - Established to fund the purchase of new technology equipment in accordance with New York State guidelines.

**Employee Benefit Accrued Liability Reserve** - According to General Municipal Law §6-p, must be used for the payment of accrued employee benefits due to an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated.

**Liability Reserve** - As allowed by Education Law Sections 1709.8-c and 1950.4-cc, is used to pay for property loss and liability claims incurred. This reserve may not in total exceed 3% of the annual budget or \$15,000, whichever is greater. This type of reserve may be utilized only by school districts, except a city school district with a population greater than 125,000. This reserve is accounted for in the General Fund.

**Retirement Contribution Reserve** - According to General Municipal Law §6-r, must be used financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board.

**Unemployment Insurance Reserve** - According to General Municipal Law §6-m, must be used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the BOCES elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund.

(I.) (Continued)

**Encumbrances** - Encumbrance accounting, under which purchase orders, contracts and other commitments of expenditures are recorded for budgetary control purposes in order to reserve applicable appropriations, is employed as a control in preventing over-expenditure of established appropriations. Open encumbrances are reported as restricted fund balance in all funds other than the General Fund and the School Lunch Fund, since they do not constitute expenditures or liabilities and will be honored through budget appropriations in the subsequent year.

Restricted fund balances include the following:

**General Fund -**

CTE Equip. reserve	\$ 150,000
Employee Benefit Accrued Liability	1,037,472
Liability	590,606
Retirement Contribution	1,462,230
Unemployment	547,709

**Capital Fund -**

Waterline Project	58,106
BOCESwide Project-2011	201,493
<b>Total Restricted Funds</b>	<b>\$ 4,047,616</b>

b. **Assigned Fund Balance** -- Includes amounts that are constrained by the BOCES' intent to be used for specific purposes, but are neither restricted nor committed. All encumbrances of the General Fund are classified as assigned fund balance. Encumbrances represent purchase commitments made by the BOCES' purchasing agent through their authorization of a purchase order prior to year end. The BOCES assignment is based on the functional level of expenditures.

Significant encumbrances for the general fund, management has determined that amounts in excess of \$59,000 for the General Fund are considered significant and are summarized below:

- \$112,093 Career and Tech Education
- \$186,087 Instruction for the Handicapped
- \$78,127 Instructional Support

Assigned fund balances include the following:

**General Fund Encumbrances -**

Administration	\$ 29,356
Career and Tech Education	112,093
Instruction for the Handicapped	186,087
Itinerant	41,035
General Instruction	34,180
Instructional Support	78,127
Other Services	5,119
<b>Total Assigned Fund Balance</b>	<b>\$ 485,997</b>



(I.) (Continued)

- c. Unassigned Fund Balance --Includes all other general fund amounts that do not meet the definition of the above four classifications and are deemed to be available for general use by the BOCES.

3. Order of Use of Fund Balance

The BOCES' policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. For all funds, nonspendable fund balances are determined first and then restricted fund balances for specific purposes are determined. Any remaining fund balance amounts for funds other than the general fund are classified as restricted fund balance. In the general fund, the remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

Q. New Accounting Standards

The BOCES has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2013, the BOCES implemented the following new standard issued by GASB:

*GASB Statement 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*

GASB 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources, and amends the net asset reporting provisions of GASB 34 by incorporating deferred inflows and outflows into the definitions of the residual measure and by renaming that measure as net position, rather than net assets.

R. Future Changes in Accounting Standards

GASB has issued Statement 65, *Items Previously Reported as Assets and Liabilities*, effective for the year ended June 30, 2014.

GASB has issued Statement 66, *GASB Technical Corrections -- 2012 -- an Amendment of Statements 10 and 62*, effective for the year ending June 30, 2014.

GASB has issued Statement 68, *Accounting and Financial Reporting for Pensions -- an Amendment of GASB Statement 27*, effective for the year ended June 30, 2015.

GASB has issued Statement 69, *Government Combinations and Disposals of Government Operations*, effective for the year ended June 30, 2015.

GASB has issued Statement 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, effective for the year ending June 30, 2015.

The BOCES will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.



## **II. Stewardship, Compliance and Accountability:**

By its nature as a local government unit, the BOCES is subject to various federal, state and local laws and contractual regulations. An analysis of the BOCES's compliance with significant laws and regulations and demonstration of its stewardship over BOCES resources follows.

### **A. Budgetary Information**

Section 1950 §4(b) of the Education Law required adoption of a final budget by no later than May 15, of the ensuing year.

BOCES administration prepares a proposed administrative, capital and program budget, as applicable, for approval by members of the BOCES board for the general fund.

Appropriations for educational services are adopted at the program level and lapse at the end of each fiscal year.

A tentative administrative budget is provided to the component BOCES' for adoption by resolution. Approval of the tentative administrative budget requires the approval of a majority of the component school boards actually voting. During the current year, the administrative budget was approved by a majority of its voting component school boards.

Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year. The Special Revenue Funds have not been included in the budget and actual comparison because they do not have legally authorized (appropriated) budgets.

The BOCES Board can approve budget revisions based upon requests for additional services and surplus revenues.

Budget(s) are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year.

### **B. Deficit Fund Balances**

#### **1. Special Aid Fund**

The Pre-school program incurred an operating gain of \$89,834, decreasing the deficit fund balance to \$1,182,457. In addition, the health occupations program had a deficit fund balance totaling \$214,360. As a result of these program deficits, the overall fund balance of the Special Aid Fund reports a deficit of \$1,018,641. The BOCES has decided to transition the Pre-school program to a private sector and is working to enhance the health occupations program.

#### **2. Capital Projects Fund**

The Capital Projects Fund had a deficit unassigned fund balance of \$18,129 at June 30, 2013, which is a result of expenses incurred by the wind turbine project before receiving permanent financing.

### III. Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of a bank failure, the BOCES' deposits may not be returned to it. While the BOCES does not have a specific policy for custodial credit risk, New York State statutes govern the BOCES' investment policies, as discussed previously in these notes.

The BOCES' aggregate bank balances (disclosed in the financial statements), included balances not covered by depository insurance at year end, collateralized as follows:

Uncollateralized	\$ -
Collateralized within Trust department or agent	10,985,056
<b>Total</b>	<b>\$ 10,985,056</b>

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year end included \$4,029,962 within the governmental funds and \$69,658 in the fiduciary funds.

### IV. Receivables

Receivables at June 30, 2013 for individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

<u>Description</u>	<u>Governmental Activities</u>		
	<u>General Fund</u>	<u>Special Aid Fund</u>	<u>Total</u>
Accounts Receivable - Trust & Agency	\$ 705,027	\$ 91,920	\$ 796,947
Due From State and Federal	6,788,553	630,424	7,418,977
<b>Total</b>	<b>\$ 7,493,580</b>	<b>\$ 722,344</b>	<b>\$ 8,215,924</b>

### V. Interfund Receivables and Payables

Interfund Receivables and Payables at June 30, 2013 were as follows:

	<u>Interfund</u>	
	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 1,639,744	\$ -
Special Aid Fund	-	1,639,744
<b>Total government activities</b>	<b>\$ 1,639,744</b>	<b>\$ 1,639,744</b>

Interfund receivables and payables between governmental activities are eliminated on the Statement of Net Position.

The BOCES typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues.

All interfund payables are not necessarily expected to be repaid within one year.



## VI. Capital Assets

Capital asset balances and activity were as follows:

<u>Type</u>	<u>Balance</u> <u>7/1/2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2013</u>
<b><u>Governmental Activities:</u></b>				
<b><u>Capital assets that are not depreciated -</u></b>				
Land	\$ 312,500	\$ -	\$ -	\$ 312,500
Work in progress	2,137,753	1,033,514	-	3,171,267
<b>Total Nondepreciable</b>	<b>\$ 2,450,253</b>	<b>\$ 1,033,514</b>	<b>\$ -</b>	<b>\$ 3,483,767</b>
<b><u>Capital assets that are depreciated -</u></b>				
Buildings and improvements	\$ 7,022,307	\$ -	\$ -	\$ 7,022,307
Machinery and equipment	3,889,160	100,369	(160,844)	3,828,685
<b>Total Depreciated Assets</b>	<b>\$ 10,911,467</b>	<b>\$ 100,369</b>	<b>\$ (160,844)</b>	<b>\$ 10,850,992</b>
<b><u>Less accumulated depreciation -</u></b>				
Buildings and improvements	\$ 5,174,428	\$ 111,189	\$ -	\$ 5,285,617
Machinery and equipment	2,448,663	359,603	(128,457)	2,679,809
<b>Total accumulated depreciation</b>	<b>\$ 7,623,091</b>	<b>\$ 470,792</b>	<b>\$ (128,457)</b>	<b>\$ 7,965,426</b>
<b>Total capital assets depreciated, net of accumulated depreciation</b>	<b>\$ 3,288,376</b>	<b>\$ (370,423)</b>	<b>\$ (32,387)</b>	<b>\$ 2,885,566</b>
<b>Total Capital Assets</b>	<b>\$ 5,738,629</b>	<b>\$ 663,091</b>	<b>\$ (32,387)</b>	<b>\$ 6,369,333</b>

Depreciation expense for the period was charged to functions/programs as follows:

<b><u>Governmental Activities:</u></b>	
Administration	\$ 17,957
Career and Tech Education	252,197
Instruction for the Handicapped	101,935
Itinerant Services	15,545
General Instruction	47,596
Instructional Support	22,862
Other Services	12,700
<b>Total Depreciation Expense</b>	<b>\$ 470,792</b>

## VII. Short-Term Debt

Transactions in short-term debt for the year are summarized below:

	<u>Maturity</u>	<u>Interest</u> <u>Rate</u>	<u>Balance</u> <u>7/1/2012</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Balance</u> <u>6/30/2013</u>
RAN	2013	1.500%	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -

Interest on short-term debt for the year totaled \$53,081.



# VIII. Long-Term Debt Obligations

Long-term liability balances and activity for the year are summarized below:

<u>Governmental Activities:</u>	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>	<u>Due Within</u>
<u>Other Liabilities -</u>	<u>7/1/2012</u>			<u>6/30/2013</u>	<u>One Year</u>
Compensated Absences	\$ 2,164,026	\$ -	\$ 131,956	\$ 2,032,070	\$ 1,050,202
OPEB Liability	19,217,850	3,116,229	-	22,334,079	22,334,079
Total Other Liabilities	\$ 21,381,876	\$ 3,116,229	\$ 131,956	\$ 24,366,149	\$ 23,384,281
Total Long-Term Obligations	\$ 21,381,876	\$ 3,116,229	\$ 131,956	\$ 24,366,149	\$ 23,384,281

Additions and deletions are shown net.

# IX. Pension Plans:

## A. General Information

The BOCES participates in the New York State Employees' Retirement System (NYSERS), and the New York State Teachers' Retirement System (NYSTRS). These Systems are cost sharing multiple employer public employee retirement systems. The Systems offer a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

## B. Provisions and Administration

The New York State Teachers' Retirement Board administers NYSTRS. The System provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information for the System. The report may be obtained by writing to NYSTRS, 10 Corporate Woods, Albany, NY 12211-2395.

NYSERS provides retirement benefits as well as death and disability benefits. New York State Retirement and Social Security Law govern obligations of employers and employees to contribute, and benefits to employees. The System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to NYSERS, Office of the State Comptroller, 110 State Street, Albany, New York 12244.

(IX.) (Continued)

C. Funding Policies

Plan members who joined the System before July 27, 1976 are not required to make contributions. Those joining after July 27, 1976 and before January 1, 2010 with less than ten years of membership are required to contribute three percent of their annual salary. Those joining on or after January 1, 2010 and before April 1, 2012 are required to contribute three and one-half percent of their annual salary for their entire working career. Those joining on or after April 1, 2012 are required to contribute between 3% and 6%, dependent upon their salary, for their entire working career. Employers are required to contribute at an actuarially determined rate, currently 11.84% of the annual covered payroll for the fiscal year ended June 30, 2013. Rates applicable to the fiscal years ended June 30, 2012 and 2011 were respectively, 11.11% and 8.62%.

The BOCES contributions made to the Systems were equal to 100 percent of the contributions required for each year. The required contributions for the current year and two preceding years were:

	<u>TRS</u>	<u>ERS</u>
2013	\$ 1,395,257	\$ 812,986
2012	\$ 1,291,828	\$ 633,128
2011	\$ 1,122,711	\$ 547,436

The BOCES funded their ERS reserve in the amount of \$100,000 in 2012-13.

X. Postemployment Benefits

In addition to providing pension benefits, the BOCES provides post-employment medical and prescription drug benefits (OPEB) for retirees, spouses, and their covered dependents through the BOCES's Postemployment Health Care Benefits Program (Plan). The benefits, benefit levels, employee contributions and employer contributions are governed by the BOCES and can be amended by the BOCES through its' union contracts. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan.

The BOCES implemented GASB Statement #45, Accounting and Financial Reporting by employers for Postemployment Benefits Other than Pensions, in the school year ended June 30, 2009. This required the BOCES to calculate and record a net other postemployment benefit obligation at year end. The net other postemployment benefit obligation is basically the cumulative difference between the actuarially required contribution and the actual contributions made.

The BOCES recognizes the cost of providing health insurance annually as expenditures in the general fund of the funds financial statements as payments are made. For the year ended June 30, 2013 the BOCES recognized \$2,142,359 for its share of insurance premiums for currently enrolled retirees.

The BOCES has obtained an actuarial valuation report as of June 30, 2013 which indicates that the total liability for other postemployment benefits is \$77,275,711.



(X.) (Continued)

*Annual OPEB Cost and Net OPEB Obligation* - The BOCES' annual other postemployment (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), and amount actuarially determined in accordance with the parameters of GASB Statement #45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the BOCES' annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the BOCES' net OPEB obligation by governmental activities:

Annual required contribution	\$ 5,017,492
Interest on net OPEB obligation	960,893
Adjustment to annual required contribution	(719,797)
Annual OPEB cost (expense)	\$ 5,258,588
Contributions made	2,142,359
Increase in net OPEB obligation	\$ 3,116,229
Net OPEB obligation - beginning of year	19,217,850
Net OPEB obligation - end of year	<u>\$ 22,334,079</u>

The BOCES' annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year end 2013 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB OPEB Cost Contributed	Net OPEB Obligation
6/30/2011	\$ 5,616,070	36.43%	\$ 15,417,964
6/30/2012	\$ 5,989,159	31.16%	\$ 19,217,850
6/30/2013	\$ 5,258,588	40.74%	\$ 22,334,079

*Funded Status and Funding Progress* - As of June 30, 2013, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$77,275,711, and the actuarial value of assets was \$0 resulting in an unfunded actuarial accrued liability of \$77,275,711. The covered payroll (annual payroll of active employees covered by the plan) was \$13,993,280, and the ratio of the UAAL to the covered payroll was 552.23%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of the occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplemental information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.



(X.) (Continued)

*Actuarial Methods and Assumptions* - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and includes the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2013 actuarial valuation, the projected unit credit cost method was used. The discount rate used was 5%. Because the plan is unfunded, reference to the general assets was considered in the selections of the 5%. The valuation assumes a 7% medical cost trend, reduced by decrements to a rate of 5% after nine years. The remaining amortization period at June 30, 2013 was twenty-five years.

**XI. Risk Management**

**A. General Information**

The BOCES is exposed to various risks of loss related to injuries to employees, theft, damages, natural disasters, etc. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past two years.

**B. Workers' Compensation**

The BOCES incurs costs related to the Onondaga/Cortland/Madison Self-Funded Workers' Compensation Consortium Plan (Plan) sponsored by the Board of Cooperative Educational Services, Onondaga/Cortland/Madison. The Plan's objectives are to furnish workers' compensation benefits to participating districts at a significant cost savings. Membership in the Plan may be offered to any school district with the approval of the Board of Directors. Voluntary withdrawal from the Plan may be effective only once annually on the last day of the Plan year as may be established by the Board of Directors. Notice of the Intention to Withdraw must be given in writing to the Chairperson of the Board of Directors and the Treasurer not less than sixty (60) days prior to the end of the Plan year.

Plan membership is currently comprised of 19 members and Onondaga / Cortland / Madison BOCES. If a surplus of participants' assessments exists after the close of a Plan year, the Board may retain from such surplus an amount sufficient to establish and maintain a claim contingency fund. Surplus funds in excess of the amount transferred to or included in such contingency fund shall be applied in reduction of the next annual assessment or to the billing of Plan participants. All monies paid to the Treasurer by participants shall be commingled and administered as a common fund. No refunds shall be made to a participant and no assessments shall be charged to a participant other than the annual assessment. However, if it appears to the Board of Directors that the liabilities of the Plan will exceed its cash assets, after taking into account any "excess insurance", the Board shall determine the amount needed to meet such deficiency and shall assess such amount against all participants pro-rata per enrollee. Pursuant to General Municipal Law, the municipal agreement does not transfer risk.

The Plan purchases, on an annual basis, stop-loss insurance to limit its exposure for claims paid.

( XI.) (Continued)

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. However, because actual claims costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and claims that have been incurred but not reported. Adjustments to claims liabilities are charged or credited to expenses in the periods in which they are made. During the year ended June 30, 2013, the BOCES incurred premiums or contribution expenditures totaling \$193,922.

The Plan financial information is available at the BOCES' administrative offices.

C. Self-Funded Medical Plan

The BOCES participates in a self-funded medical plan administered by POMCO. The Plan is referred to as a premium credit plan. The BOCES pays actual claim expenses and administrative charges. The BOCES also, has stop-loss insurance coverage on specific claims in excess of \$150,000.

Liabilities are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

The incurred but not reported claims (IBNR's) are fully funded and reported in the Agency Fund as part of the other liabilities-health balance at June 30, 2013.

A reconciliation of the claims recorded for 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Beginning liabilities	\$ 1,378,814	\$ 1,373,926
Incurred claims	7,380,149	7,592,373
Claims payments	(7,293,077)	(7,587,485)
Ending liabilities	<u>\$ 1,465,886</u>	<u>\$ 1,378,814</u>

The following statistical information is presented:

<u>Year</u>	<u>Contribution Revenue</u>	<u>Incurred Claim Expense</u>
2013	\$ 7,025,861	\$ 7,380,149
2012	\$ 7,127,082	\$ 7,592,373
2011	\$ 6,815,305	\$ 7,449,553
2010	\$ 7,424,577	\$ 7,614,356
2009	\$ 6,698,878	\$ 6,941,957
2008	\$ 6,349,286	\$ 6,468,176
2007	\$ 6,445,730	\$ 6,145,920
2006	\$ 6,529,472	\$ 6,653,236
2005	\$ 6,111,818	\$ 6,158,143
2004	\$ 5,404,840	\$ 4,962,403
2003	\$ 4,968,743	\$ 4,532,380



(XL) (Continued)

Contribution revenues consist of the expenditures charged to the funds plus the employee's payroll withholding plus the retiree's contribution. There are additional revenues which offset the claim expense such as rebates and refunds which are not included in contribution revenues.

The Plan has funded the incurred but not yet reported claims liability. The funding of this liability indicates that the plan's self funded insurance program is fully funded.

**D. Self-Funded Dental Plan**

The BOCES self insures for dental coverage for its employees. A third party administrator is used who is responsible for processing claims and estimating liabilities. BOCES does not carry excess insurance coverage relative to this plan. Expenditures are recorded as claims are presented for payment with a cap of \$1,000. Liabilities are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated.

A reconciliation of the claims recorded for 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Beginning liabilities	\$ 26,113	\$ 31,846
Incurred claims	275,318	261,129
Claims payments	(273,899)	(266,862)
Ending liabilities	<u>\$ 27,532</u>	<u>\$ 26,113</u>

The following statistical information is presented:

<u>Year</u>	<u>Contribution Revenue</u>	<u>Incurred Claims Expense</u>
2013	\$ 176,693	\$ 275,318
2012	\$ 190,222	\$ 261,129
2011	\$ 212,293	\$ 318,456
2010	\$ 302,231	\$ 312,068
2009	\$ 213,342	\$ 267,758
2008	\$ 276,905	\$ 279,969
2007	\$ 300,621	\$ 290,539
2006	\$ 292,909	\$ 304,590
2005	\$ 185,635	\$ 285,015
2004	\$ 126,230	\$ 326,301

**E. Unemployment**

BOCES employees are entitled to coverage under the New York State Unemployment Insurance Law. The BOCES has elected to discharge its liability to the New York State Unemployment Insurance Fund (the Fund) by the benefit reimbursement method, a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former employees. The BOCES has established a self insurance fund to pay these claims. The claim and judgment expenditures of this program for the 2012-13 fiscal year totaled \$45,916. The balance of the fund at June 30, 2013 was \$547,709 and is recorded in the General Fund as an Unemployment Insurance Reserve. In addition, as of June 30, 2013, no loss contingencies existed or were considered probable or estimable for incurred but not reported claims payable.



## **XII. Commitments and Contingencies**

### **A. Litigation**

Management is not aware of any potential litigation as of the date of this report.

### **B. Grants**

The BOCES has received grants, which are subject to audit by agencies of the State and Federal Governments. Such audits may result in disallowances and a request for a return of funds. Based on prior years' experience, the BOCES' administration believes disallowances, if any, will be immaterial.

### **C. Subsequent Events**

On July 8, 2013 the BOCES issued a Revenue Anticipation Note in the amount of \$4,000,000 at 0.70% which matures June 27, 2014.

Required Supplemental Information  
**OSWEGO COUNTY**  
**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**  
Schedule of Funding Progress  
of Post Employment Benefit Plan  
(Unaudited)  
For Year Ended June 30, 2013

Actuarial	(1)	(2)	(3)	(4)	(5)	(6)
Valuation	Actuarial	Actuarial	Funded	Unfunded	Active	UAAI,
Date	Value of	Accrued	Ratio	Accrued	Members	As a
June 30,	Assets	Liability	(1)/(2)	Liability	Covered	Percentage
		(AAL)		(UAAI)	Payroll	of Covered
				(2) - (1)		Payroll
						(4) / (5)
2009	\$ -	\$ 84,869,100	0.00%	\$ 84,869,100	\$ 18,480,000	459.25%
2010	\$ -	\$ 91,348,029	0.00%	\$ 91,348,029	\$ 16,388,255	557.40%
2011	\$ -	\$ 72,681,056	0.00%	\$ 72,681,056	\$ 14,013,269	518.66%
2012	\$ -	\$ 77,062,658	0.00%	\$ 77,062,658	\$ 13,988,455	550.90%
2013	\$ -	\$ 77,275,711	0.00%	\$ 77,275,711	\$ 13,993,280	552.23%

Required Supplemental Information  
**OSWEGO COUNTY**  
**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**  
Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - General Fund  
(Unaudited)  
For Year Ended June 30, 2013

<u>REVENUES</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Current Year's Revenues</u>	<u>Variance Favorable (Unfavorable)</u>
Administration 001	\$ 5,840,120	\$ 5,822,211	\$ 5,892,318	\$ 70,107
Career and Tech Education 100-199	5,830,911	5,819,369	5,839,755	20,386
Instruction for Handicapped 200-299	10,452,400	12,819,916	12,091,992	(727,924)
Itinerant 300-399	3,682,582	2,534,320	2,483,272	(51,048)
General Instruction 400-499	3,164,054	3,357,912	3,147,942	(209,970)
Instructional Support 500-599	6,196,100	8,141,735	7,989,509	(152,226)
Other Services 600-699	<u>5,773,597</u>	<u>6,070,422</u>	<u>6,559,401</u>	<u>488,979</u>
<b>TOTAL REVENUES</b>	<u>\$ 40,939,764</u>	<u>\$ 44,565,885</u>	<u>\$ 44,004,189</u>	<u>\$ (561,696)</u>



**Required Supplemental Information**  
**OSWEGO COUNTY**  
**BOARD OF COOPERATIVE EDUCATIONAL SERVICES**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - General Fund**  
**(Unaudited)**  
**For Year Ended June 30, 2013**

<u>EXPENDITURES</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Current Year's Expenditures</u>	<u>Encumbrances</u>	<u>Variance Favorable (Unfavorable)</u>
Administration 001	\$ 5,842,650	\$ 5,822,211	\$ 4,898,600	\$ 29,356	\$ 894,255
Career and Tech Education 100-199	5,870,750	5,819,369	5,248,410	112,093	458,866
Instruction for Handicapped 200-299	10,464,662	12,819,916	11,003,793	186,087	1,630,036
Itinerant 300-399	3,683,871	2,534,320	2,230,442	41,035	262,843
General Instruction 400-499	3,173,824	3,357,912	2,886,663	34,180	437,069
Instructional Support 500-599	6,199,329	8,141,735	7,369,807	78,127	693,801
Other Services 600-699	<u>5,704,678</u>	<u>6,070,422</u>	<u>5,819,433</u>	<u>5,119</u>	<u>245,870</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 40,939,764</u>	<u>\$ 44,565,885</u>	<u>\$ 39,457,148</u>	<u>\$ 485,997</u>	<u>\$ 4,622,740</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,547,041</u>		

OSWEGO COUNTY  
BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
Analysis of Account A431 - School Districts  
For Year Ended June 30, 2013

	<u>2013</u>
<b>July 1, 2012 - DEBIT (CREDIT) BALANCE</b>	<b>\$ (1,553,548)</b>
<b>DEBITS:</b>	
Billings to school districts	\$ 42,603,042
Refund of balances made to school districts	2,978,062
Refund of balances made to other BOCES	
Erate distribution	589,966
Encumbrances - June 30, 2013	<u>485,997</u>
<b>Total Debits</b>	<b>\$ 46,657,067</b>
<b>TOTAL</b>	<b>\$ 45,103,519</b>
<b>CREDITS:</b>	
Collections from school districts	\$ 42,022,649
Adjustment - credits to school districts - revenues in excess of expenditures	4,547,041
Encumbrances - June 30, 2012	<u>160,659</u>
<b>Total Credits</b>	<b>\$ 46,730,349</b>
<b>JUNE 30, 2013 - DEBIT (CREDIT) BALANCE</b>	<b>\$ (1,626,830)</b>

OSWEGO COUNTY  
BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
CAPITAL PROJECTS FUND  
SUMMARY SCHEDULE OF PROJECT EXPENDITURES  
JUNE 30, 2013

Project Title	Expenditures				Methods of Financing					Fund Balance	
	Original Appropriation	Revised Appropriation	Prior Year's	Current Year	Total	Unexpended Authorization	State Aid	Local Sources	Transfers		Total
Waterline project	\$ 333,875	\$ 333,875	\$ 275,769	\$ -	\$ 275,769	\$ 58,106	\$ -	\$ -	\$ 333,875	\$ 333,875	\$ 58,106
Wind turbine project	-	-	36,260	-	36,260	(36,260)	18,131	-	-	18,131	(18,129)
BOCES wide Project - 2011	35,423,055	35,423,055	1,449,645	1,033,514	2,483,159	32,939,896	-	1,209,632	1,475,020	2,684,652	201,493
Total	\$ 35,756,930	\$ 35,756,930	\$ 1,761,674	\$ 1,033,514	\$ 2,795,188	\$ 32,961,742	\$ 18,131	\$ 1,209,632	\$ 1,808,895	\$ 3,036,658	\$ 241,470



OSWEGO COUNTY  
BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2013

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>CFDA</u> <u>Number</u>	<u>Grantor</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Direct Program:</u>				
<u>Student Financial Assistance Program Cluster -</u>				
Pell Grant	84.063	12557	N/A	\$ 112,661
<u>Indirect Programs:</u>				
<u>Student Financial Assistance Program Cluster -</u>				
<u>Passed Through NYS Department of Higher Education -</u>				
Federal Direct Student Loans	84.268	N/A	N/A	154,238
<u>Passed Through NYS Education Department -</u>				
Migrant Education - Basic State Formula Grant	84.011	N/A	0035-13-0027	435,016
Migrant Education - Basic State Formula Grant	84.011	N/A	0035-12-0027	115,896
VATEA	84.048	N/A	8000-13-0021	175,989
WIA Title 2	84.002	N/A	2338-13-1065	51,753
WIA	84.002	N/A	0040-13-1053	1,526
Race to the Top - VAP - ARRA	84.395	N/A	5580-13-0008	111,757
Title IID - Technology	84.318	N/A	0291-12-2038	126,012
<u>Special Education Cluster -</u>				
IDEA Part B - SETRC	84.027	N/A	C-010293	307,219
Total U.S. Department of Education				<u>\$ 1,592,067</u>
<u>National Endowment for the Humanities:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Department of Education -</u>				
School Library System	45.310	N/A	0070-13-1055	\$ 10,997
Total National Endowment for the Humanities				<u>\$ 10,997</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 1,603,064</u>

**Raymond F. Wager, CPA, P.C.**  
**Certified Public Accountants**

**Shareholders:**

Raymond F. Wager, CPA  
Thomas J. Lauffer, CPA  
Thomas C. Zuber, CPA

Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit  
of Financial Statements Performed in Accordance With  
*Government Auditing Standards***

To the Board Members  
Oswego County  
Board of Cooperative Educational Services

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Oswego County Board of Cooperative Educational Services, New York, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Oswego County Board of Cooperative Educational Services, New York's basic financial statements, and have issued our report thereon dated September 18, 2013.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Oswego County Board of Cooperative Educational Services, New York's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Oswego County Board of Cooperative Educational Services, New York's internal control. Accordingly, we do not express an opinion on the effectiveness of the Oswego County Board of Cooperative Educational Services, New York's internal control.

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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### *Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the Oswego County Board of Cooperative Educational Services, New York's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### *Purpose of this Report*

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the BOCES' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the BOCES' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Raymond F. Wager, CPA, PC*

September 18, 2013



*OSWEGO COUNTY  
BOARD OF COOPERATIVE EDUCATIONAL SERVICES*

*NEW YORK*

*COMMUNICATING INTERNAL CONTROL  
RELATED MATTERS IDENTIFIED IN AN AUDIT*

*For Year Ended June 30, 2013*

**Raymond F. Wager, CPA, P.C.**  
**Certified Public Accountants**

**Shareholders:**

Raymond F. Wager, CPA  
Thomas J. Lauffer, CPA  
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Members of  
American Institute of  
Certified Public Accountants  
and  
New York State Society of  
Certified Public Accountants

September 18, 2013

To the Board Members  
Oswego County  
Board of Cooperative Educational Services, New York

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Oswego County Board of Cooperative Educational Services, New York as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Oswego County Board of Cooperative Educational Services, New York's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

BOCES' written responses to the deficiencies identified in our audit have not been subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Prior Year Deficiencies Pending Corrective Action:**

### **Deficit Fund Balance – Preschool Program –**

As a result of fiscal stress related to cost screens and difficulties with the State reimbursement process, the BOCES transitioned the Preschool Program to private providers as of June 30, 2011. The BOCES will be working closely with the State Education Department to close out the program in order to maximize their reimbursement; however, a deficit fund balance will remain.

The BOCES is in the process of working with Districts regarding the revenue shortfalls. We recommend the BOCES consider contacting the Commissioner of Education and request a formal opinion as to the specific process to follow when eliminating this deficit.

### **BOCES' Response --**

BOCES continues to keep the Districts informed regarding the deficit status of these programs. During 2012-13, New York State finalized their rate setting process for all outstanding programs and BOCES was able to recoup additional revenue from the County of Oswego. As our BOCES is not the only one in this situation, conversations are being conducted at the state level among SED officials and BOCES District Superintendents to determine how deficits relative to these programs can be addressed. We plan to give that process some time to see what develops, expecting that guidance will be forthcoming. Upon receipt of such guidance, we will discuss with our districts to determine a reasonable approach to eliminate the deficits, which is in line with that guidance.

### **Adult Education --**

The BOCES has made significant improvement in the Adult Education Program which generated an increase in fund balance totaling \$145,000 and eliminating the overall deficit fund balance in the Adult Education Program. In addition, it was noted that the Health Occupations program (CoSer 881) had an operating gain of \$16,724 during the 2012-13 fiscal year; however, a deficit fund balance of \$214,360 still remains for the program, as of June 30, 2013.

We recommend the BOCES continue to monitor the Health Occupations COSER in order to eliminate the program deficit.

### **BOCES' Response --**

Continual efforts in budget development/monitoring to maximize efficiencies, strategically plan course delivery, streamline staff and other expenses seems to be working. In addition, during 2012-13, the Adult Education programs experienced an influx of student enrollments, which played a significant role in fiscal success. BOCES will continue to keep a sharp eye on those factors and also continue the work toward accreditation in order to open the door for student access to additional financial assistance. BOCES is about half way through the process as an applicant under review for accreditation. It is believed that the added funding benefits for students will strengthen the fiscal health of Adult Education through increased enrollment in all program offerings. The Oswego County Board of Education continues to receive progress reports on operations and supports this long term plan.



### Current Year Deficiencies in Internal Control:

#### Capital Project Vendor Contracts –

During the course of our examination we noted that the BOCES paid their construction manager in accordance with the original contract in place at the beginning of the project. However, as a result of construction delays it was noted that the contract should have been amended in December 2013, it was not amended until July 1, 2013.

We recommend an improved effort be made to monitor contract terms, to ensure when modifications to contracts are required they are done more timely.

#### BOCES' Response –

This situation was brought to the attention of the BOCES by the auditors in the late spring of 2013 and the contract was subsequently adjusted and finalized in July 2013. In advance of the contract adjustment, however, the BOCES ceased all payments to the construction managers in the late fall after it became apparent that the contract bids were not able to be awarded and construction planning meetings slowly revealed that significant construction delays were inevitable. Moving into the future, the BOCES will keep an active eye out for any such similar situations that impact timelines relative to contracts and agreements and will adjust contracts accordingly in a more timely fashion.

### Prior Year Recommendations:

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

1. The BOCES has implemented a plan to modify the way the Team Sheldon program is being tracked and accounted for.
2. All required federal grant time allocation documentation was on hand for our review.
3. We were not required to make an adjusting entry for revenues in the special aid fund.

This communication is intended solely for the information and use of management, the Board, audit committee, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

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We wish to express our appreciation to the business office staff for all the courtesies extended to us during the course of our examination.

*Raymond F. Wager, CPA, PC*

September 18, 2013

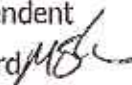
## **OSWEGO COUNTY BOCES**

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### **INTEROFFICE MEMORANDUM**

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**TO:** Christopher J. Todd  
District Superintendent

**FROM:** Michael J. Sheperd   
Assistant Superintendent for Administrative Services

**SUBJECT:** Resolution to Appoint Interim Deputy Treasurer

**DATE:** 10/08/2013

At their annual Reorganizational Meeting on July 10, 2013, the Board adopted resolution 7.3 specifically appointing Eileen Dreher as Deputy Treasurer. However, Eileen Dreher is currently on an extended medical leave and will be retiring shortly following her return. In order for the fiscal operations of the BOCES to continue without significant interruptions or delays, I would like to recommend that an Interim Deputy Treasurer be appointed to assume the duties of this position in Ms. Dreher's absence.

Therefore, the following resolution is being provided for consideration by the Board to appoint an Interim Deputy Treasurer in the absence of the Deputy Treasurer:

BE IT RESOLVED that further to the Resolution 7.3 Appointment of Deputy Treasurer, originally adopted at the July 10, 2013 Reorganizational Meeting of the Board, the Oswego County Board of Cooperative Educational Services hereby appoints Jennifer Woods as Interim Deputy Treasurer in the absence of the Deputy Treasurer for the school year, at a stipend of \$895 to be prorated to her duration of appointment.

Thank you.

MJS:mak

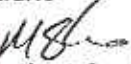


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## INTEROFFICE MEMORANDUM

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**TO:** Christopher J. Todd  
District Superintendent

**FROM:** Michael J. Sheperd   
Assistant Superintendent for Administrative Services

**SUBJECT:** Resolution to Amend Audit Committee Charter

**DATE:** 10/09/2013

**CC:**

---

During their meeting on October 1, 2013, the Audit Committee discussed amending the "Internal Audit Focus" section of the Charter by deleting the word "annual" to reflect the Board's decision to adopt the Internal Audit Exemption. As a result of this discussion, the Audit Committee voted to recommend this revision to the Board of Education.

Therefore, the following revision of the Audit Committee Charter may be presented to the BOCES Board of Education for their consideration:

BE IT RESOLVED, that the Oswego County BOCES Audit Committee Charter be revised to include the following language in the "Internal Audit Focus" section of the Charter:

- Review the Internal audit plan to ensure that high-risk areas and key control activities are periodically identified, evaluated and tested.

Thank you for your consideration of this matter.

MJS:mak



### ISS Monthly Update-September

#### Received from Linda Nichols on 9/30/13:

- The news for the VAP grant is that the mandatory report to SED was submitted on time. The courses are up and running.

#### Received from Laurie Ouderkirk on 10/2/13

##### Distance Learning Bullets:

- Staying Connected – Coordinated and set up connections for two additional homebound/hospital bound students in Dryden and Binghamton for a total of four students this fall.
- Coordinated “Monster Match” videoconferencing collaboration across NYS. 31 classes are participating including 8 from Oswego County.
- Met with Mexico librarians to explain videoconferencing opportunities.

#### Received from Tracy Mosher on 10/2/13

##### Special Education School Improvement Specialists (SEIS)

##### Teri Marks and Tracy Mosher - BOCES Board Report

October 2013

- Teri and Tracy began work with their respective districts to complete the self-review Local Assistance Plan (LAP) process for each identified school. The initial work has included completing walkthroughs in special education classrooms and assisting with the report writing. The reports must be Board approved and submitted to the State Ed Department by the end of October.
- Tracy began a series of trainings in one of the component districts. An overview, *What is Scaffolding?*, was provided at an elementary special education meeting. There were two follow-up trainings: *Scaffolding with an ELA Focus* and *Scaffolding with a Math Focus* (provided by Teri). The next step is to provide instructional coaching in October for those teachers who attended the trainings in order to provide feedback of their scaffolding strategies in the classroom.
- Tracy attended NYS Alternate Assessment (NYSAA) training with the purpose of assisting districts who are looking to strengthen the structures in place to prevent misadministration of these assessments. Many misadministration errors are a result of incomplete paperwork.
- Teri is mentoring a new Special Education Director as she transition to her new position. This included IEP and CSE processes.
- Teri assisted in the Public Forum on the implementation of the Common Core in one of the component districts.
- Teri has provided training at several faculty meetings on supporting students with disabilities in the Math Modules.

To: Roscann Bayne, Assistant Superintendent  
From: Ronald A. Camp, Director of Alternative Programs  
Re: Crossroads  
Date: October 8, 2013

The first month of the Crossroads Academy is in the books and the students and teachers are getting settled into the routine. In an effort to build a sense of belonging we took



the staff and students to Camp Talooli to do some team building activities. As you can see the students enjoyed their day and



were able to begin the process of becoming a functioning team.



Margaret Rice has been doing a great job of figuring out the students interests and tailoring the vocational piece to the student's individual likes.

We have invited Cheryl Perkins, APPS teen health issues educator, to come in and work on healthy relationships with the

students. Next week we are meeting with the Hastings Mallory Curriculum Coordinator to determine how we can best utilize some of the Crossroads students to help some of the elementary students.

We currently have the following enrollment:

- Mexico - 6
- Central Square - 2
- Oswego - 5
- Phoenix - 2
- Sandy Creek -1

If you need additional information please do not hesitate to contact me at your convenience.



## CTE News

- 2 Model Schools technology trainings scheduled
- 2 articles in the Palladium Times – Public Safety repelling at the Scriba Fire Department and Culinary students making muffins for the BOCES 21 meeting
- Culinary Arts students made and served 200 bagged lunches at Senator Richie's Senior Luncheon at the Fulton War Memorial
- Auto Tech students are working on airbrushing Breast Cancer Awareness ribbons on t-shirts for faculty members
- 358 pairs of footwear have been provided for students
- Visiting Jefferson-Lewis BOCES Exploratory program
- Working with the Mexico Afterschool Program to bring students to visit our programs and do some hands-on activities



**Board of Education  
Personnel Report  
October 16, 2013**

Leave of Absence							
Name	Program	Position		Effective Date			
Dimon, Renee	Exceptional Education	Teaching Assistant		9/26/2013 - 12/31/2013			
Resignations							
Name	Program	Position		Effective Date			
Gardner, Donna	School Library System	Senior Typist		9/27/2013			
Abbott, Elizabeth	VAP Grant	VAP Teacher		9/25/2013			
Appointments							
Program	Name	Position	Type Appl.	Salary	Eff. Date	End Date	Comments
Adult Education	Gravelle, Sean	Welding Instructor	Temp	\$20.81 /hr	09/19/2013	06/30/2014	0-19 hrs/wk as per timesheet
Alternative Education	Capella, Daniel	Home Schooling Coordinator	Reapp	\$32.37 /hr	09/01/2013	06/30/2014	not to exceed 312 hours/year
APPS	Paura, Kristen	Teen Health Issues Educator (PT)	Roapp	\$15.96 /hr	09/01/2013	06/30/2014	1 day/wk as per timesheet
Career & Technical Education	Stephens, Elizabeth	Long Term Substitute Computer Systems Instructor	Temp	\$55,704.00 /yr	10/07/2013	06/30/2014	to be prorated from 10/7/2013
District Office	Clark-Mayo, Kathryn	Evaluator	Reapp	\$450.00 /day	09/01/2013	06/30/2014	as per timesheet
	Slimmer, Mary	Evaluator	Roapp	\$450.00 /day	10/01/2013	06/30/2014	as per timesheet
Exceptional Education	Macro, Stephanie	Teacher of Deaf Education	Prob	\$51,519.00 /yr	10/01/2013	10/01/2016	to be prorated from 10/1/2013
	Wells , Teri	Interpreter	Reapp	\$886.00 /stipend	09/30/2013	06/30/2014	to be prorated from 9/30/2013
Instructional Support Services	Bauer, Denise	Trainer - NYSAA	Reapp	\$40.00 /hr	09/19/2013	06/30/2014	as per timesheet
	Clark-Mayo, Kathryn	Coord. NYSAA Trainer	Reapp	\$40.00 /hr	09/19/2013	06/30/2014	as per timesheet
	Colosi, Richard	Workshop Presenter	Temp	\$600.00 /Total	08/05/2013	06/30/2014	as per timesheet
	Thompson, Gracia	Trainer - NYSAA	Reapp	\$40.00 /hr	09/19/2013	06/30/2014	as per timesheet
Instructional Technology	Poor, Daniel	AV Specialist	Prob	\$21.81 /hr	10/02/2013	10/02/2014	to be prorated from 10/2/2013
Migrant Education	Burko, Rosemary	Migrant Tutor	Temp	\$15.50 /hr	09/03/2013	06/30/2014	0-37.5 hrs/wk as per timesheet
Multi-Occupation	Deary-Petrocci, Carolyn	Teacher (50%)	Reapp	\$46,675 /yr	09/30/2013	06/30/2014	to be prorated to 50% eff. 9/30/2013
	Deary-Petrocci, Carolyn	Teaching Assistant (50%)	Reapp	\$27,753 /yr	09/30/2013	06/30/2014	to be prorated to 50% eff. 9/30/2013
Oswego County Teacher Center	Sweeting, Amber	Senior Typist (Part-time)	Reapp	\$14.65 /hr	09/16/2013	06/30/2014	0-10 hrs/wk, as per timesheet
Public Relations	McCrobie, Sarah	Public Information Assistant	Prov	\$39,000.00 /yr	10/01/2013		to be prorated from 10/1/2013
Summer School 2013	Bayne, Kelly	Regents Proctoring	Reapp	\$65.00 /test	08/13/2013	08/14/2013	2 days
	Corbett, Peggy	Regents Proctoring	Reapp	\$65.00 /test	08/13/2013	08/14/2013	2 days
	Crannell, Elizabeth	Regents Proctoring	Reapp	\$65.00 /test	08/13/2013	08/14/2013	2 days
	Crannell, Elizabeth	Regents Grading	Reapp	\$10.00 /test	08/13/2013	08/14/2013	2 days
	Higginbotham, Kim	Regents Proctoring	Reapp	\$65.00 /test	08/13/2013	08/14/2013	2 days
	Sweet, Donna	Secretary	Reapp	\$12.82 /hr	09/18/2013	09/27/2013	as per timesheet
	Woodridge, Kristina	Regents Proctoring	Reapp	\$65.00 /test	08/13/2013	08/14/2013	2 days
VAP Grant	Calaman, Keith	Consultant Teacher	Reapp	\$100.00 /day	09/01/2013	06/30/2014	Increased up to 20 add'l days as per timesheet
	Orlando, Tonette	Teacher	Reapp	\$3,000 /total	07/01/2013	06/30/2014	+150/student, max. 25 students; as per timesheet
	Orlando, Tonette	Consultant Teacher	Reapp	\$100.00 /day	09/01/2013	06/30/2014	increased up to 20 add'l days as per timesheet
Workstudy	Student # 62	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 63	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 64	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 65	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 66	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 67	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 68	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 69	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 71	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 72	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 73	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 74	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 75	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 76	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 77	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 78	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 79	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 80	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 81	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 82	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 83	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 84	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 85	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 86	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet
	Student # 87	Workstudy Student		\$1.75 /hr	09/16/2013	06/26/2014	as per timesheet

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Workstudy	Student # 88	Workstudy Student		\$1.75/hr	09/16/2013	06/26/2014	as per timesheet
<b>Substitutes</b>							
<b>Adult Education</b>							
Hopp, Jeffrey				\$16.98/hr			
<b>Career &amp; Technical Education</b>							
Boeckmann, Kyle				\$75.78/day			
<b>Exceptional Education</b>							
Anderson, Deanna				\$8.94/hr; \$70.36/day			
Froio, Kathy				\$8.94/hr; \$70.36/day			
Fronk, Marygrace				\$8.94/hr			
Gilbo, Julia				\$8.94/hr			
Hammond, Christine				\$81.18/day			
Papineau, Terrah				\$8.56/hr; \$8.94/hr; \$70.36/day			
Snyder, Debbie				\$8.94/hr; \$70.36/day			
Thibado, Nicole				\$81.18/day			
<b>Instructional Technology</b>							
Whalay, David				\$7.25/hr			



# POLICY

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Community Relations

## SUBJECT: CODE OF CONDUCT ON BOCES PROPERTY

The Oswego County BOCES has adopted and will amend, as appropriate, a *Code of Conduct for the Maintenance of Order on BOCES Property*, including BOCES functions, which shall govern the conduct of students, teachers and other BOCES personnel, as well as visitors and vendors. The Board shall further provide for the enforcement of such Code of Conduct.

For purposes of this policy, and the implemented Code of Conduct, BOCES property means on or within any owned or leased building, structure, athletic playing field, playground, parking lot or land contained within the real property boundary line of the BOCES' schools or centers or in or on a BOCES supervised school bus; and a BOCES function shall mean a BOCES-sponsored extracurricular event or activity regardless of where such event or activity takes place, including those that take place in another state.

BOCES programs or services provided in component district/"host building" locations shall comply also with the Code of Conduct prescribed by that building/district.

The BOCES Code of Conduct shall be developed in collaboration with student, teacher, administrator, and parent organizations, BOCES safety personnel and other personnel.

The Code of Conduct must include, at a minimum, the following:

- a) Provisions regarding appropriate and acceptable conduct, dress and language on BOCES property and at BOCES functions and conduct, dress and language deemed unacceptable and inappropriate on BOCES property or at BOCES functions; and provisions regarding acceptable civil and respectful treatment of teachers, BOCES administrators, other BOCES personnel, students and visitors on BOCES property and at BOCES functions; the appropriate range of disciplinary measures which may be imposed for violation of such Code; and the roles of teachers, administrators, other BOCES personnel, the Board, and parents/persons in parental relation to the student;
- b) Provisions prohibiting discrimination, **bullying** and/or harassment against any student, by employees or students on school property, ~~or~~ at a school function, **or off school property when the actions create or would foreseeably create a risk of substantial disruption within the school environment or where it is foreseeable that the conduct might reach school property**, that creates a hostile environment by conduct, with or without physical contact ~~and/or verbal~~ threats, intimidation or abuse (**verbal or non-verbal**), of such a severe nature that:
  1. Has or would have the effect of unreasonably and substantially interfering with a student's educational performance, opportunities or benefits, or mental, emotional and/or physical well-being; or

(Continued)



# POLICY

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Community Relations

## SUBJECT: CODE OF CONDUCT ON BOCES PROPERTY, (Cont'd)

2. Reasonably causes or would reasonably be expected to cause a student to fear for his/her physical safety.

When the term "bullying" is used, even if not explicitly stated, such term includes cyberbullying, meaning such harassment or bullying that occurs through any form of electronic communication.

Such conduct shall include, but is not limited to, threats, intimidation, or abuse based on a person's actual or perceived race, color, weight, national origin, ethnic group, religion, religious practices, disability, sexual orientation, gender as defined in Education Law Section 1(6), or sex; provided that nothing in this subdivision shall be construed to prohibit a denial of admission into, or exclusion from, a course of instruction based on a person's gender that would be permissible under Education Law Sections 3201-a or 2854(2)(a) and Title IX of the Education Amendments of 1972 (USC Section 1681, et seq.) or to prohibit, as discrimination based on disability, actions that would be permissible under 504 of the Rehabilitation Act of 1973;

- c) Standards and procedures to assure security and safety of BOCES students and personnel;
- d) Provisions for the removal from the classroom and from BOCES property, including a BOCES function, of students and other persons who violate the Code;
- e) Provisions prescribing the period for which a disruptive student may be removed from the classroom for each incident, provided that no such student shall return to the classroom until the Principal (or his/her designated School District administrator) makes a final determination pursuant to Education Law Section 3214-(3-a)© or the period of removal expires, whichever is less;
- f) Disciplinary measures to be taken for incidents on BOCES property or at BOCES functions involving the possession or use of illegal substances or weapons, the use of physical force, vandalism, use of tobacco, violation of another individual's civil rights, harassment and threats of violence;
- g) Provisions for responding to acts of discrimination, **bullying** and/or harassment against students by employees or students on BOCES property, ~~or~~ at a school function, **or off school property when the actions create or would foreseeably create a risk of substantial disruption within the school environment or where it is foreseeable that the conduct might reach school property**, pursuant to clause (b) of this subparagraph;
- h) Provisions for detention, suspension and removal from the classroom of students, consistent with Educational Law 3214 and other applicable federal, state and local laws, including provisions for appropriate continued educational programming and activities for students removed from the classroom, placed in detention, or suspended from BOCES;

(Continued)



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Community Relations

## SUBJECT: CODE OF CONDUCT ON BOCES PROPERTY, (Cont'd)

- i) Procedures by which violations are reported and determined, and the disciplinary measures imposed and carried out;
- j) Provisions ensuring the Code of Conduct and its enforcement are in compliance with federal and state laws relating to students with disabilities;
- k) Provisions setting forth the procedures by which local law enforcement agencies shall be notified of Code violations which constitute a crime;
- l) Provisions setting forth the circumstances under and procedures by which parents/persons in parental relation to the student shall be notified of Code violations;
- m) Provisions setting forth the circumstances under and procedures by which a complaint in criminal court, a juvenile delinquency petition or person in need of supervision ("PINS") petition as defined in Articles 3 and 7 of the Family court Act will be filed;
- n) Circumstances under and procedures by which referral to appropriate human service agencies shall be made;
- o) A minimum suspension period for students who repeatedly are substantially disruptive of the educational process or substantially interfere with the teacher's authority over the classroom, provided that the suspending authority may reduce such period on a case-by-case basis to be consistent with any other state and federal law. For the purposes of this requirement, as defined in Commissioner's Regulations, "repeatedly is substantially disruptive of the educational process or substantially interferes with the teacher's authority over the classroom" shall mean engaging in conduct which results in the removal of the student from the classroom by teacher(s) pursuant to the provisions of Education Law Section 3214(3-a) and the provisions set forth in the Code of Conduct on four (4) or more occasions during a semester, or three (3) or more occasions during a trimester, as applicable.
- p) A minimum suspension period for acts that would qualify the student to be defined as a violent student pursuant to Education Law Section 3214(2-a)(a). However, the suspending authority may reduce the suspension period on a case by case basis consistent with federal and state law.
- q) A Bill of Rights and Responsibilities of Students which focuses upon positive student behavior and a safe and supportive school climate, which shall be written in plain language, publicized and explained in an age-appropriate manner to all students on an annual basis; and
- r) Guidelines and programs for in-service education programs for all BOCES staff members to ensure effective implementation of school policy on school conduct and discipline, including but not limited to, guidelines on promoting a safe and supportive school climate while discouraging, among other things, discrimination or harassment against students by students and/or school employees; and including safe and supportive school climate concepts in the curriculum and classroom management.

(Continued)



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Community Relations

## **SUBJECT: CODE OF CONDUCT ON BOCES PROPERTY, (Cont'd)**

The BOCES Code of Conduct shall be adopted by the Board of Education only after at least one public hearing that provided for the participation of BOCES personnel, parents/persons in parental relation, students, and any other interested parties. Copies of the Code of Conduct shall be disseminated pursuant to law and Commissioner's Regulations.

The BOCES' Code of Conduct shall be reviewed on an annual basis, and updated if necessary in accordance with law. The BOCES may establish a committee pursuant to Education Law Section 2801(5)(a) to facilitate review of its Code of Conduct and BOCES' response to Code of Conduct violations. The BOCES Board shall reapprove any updated Code of Conduct or adopt revisions only after at least one public hearing that provides for the participation of BOCES personnel, parents/persons in parental relation, students, and any other interested parties. The BOCES shall file a copy of its Code of Conduct with the Commissioner of Education; and all amendments to the Code of Conduct shall be filed with the Commissioner no later than thirty (30) days after their adoption.

The Board of Education shall ensure community awareness of its Code of Conduct by:

- a) Posting the complete Code of Conduct on the Internet website, if any, including annual updates and other amendments to the Code;
- b) Providing copies of a summary of the Code of Conduct to all students in an age-appropriate version, written in plain language, at a school assembly to be held at the beginning of each school year;
- c) Providing a plain language summary of the Code of Conduct to all parents or persons in parental relation to students before the beginning of each school year and making the summary available thereafter upon request.
- d) Providing each existing teacher with a copy of the complete Code of Conduct and a copy of any amendments to the Code as soon as practicable following initial adoption or amendment of the Code. New teachers shall be provided a complete copy of the current Code upon their employment; and
- e) Making complete copies available for review by students, parents or persons in parental relation to students, other school staff and other community members.

Education Law Sections 11(8), 801-a, 2801 and 3214

Family Court Act Articles 3 and 7

Vehicle and Traffic Law Section 142

8 New York Code of Rules and Regulations (NYCRR) Section 100.2~~(1)~~(2)

**NOTE:** Refer also to *District Code of Conduct*

Adopted: 5/12/10

Revised: 9/19/12,



# POLICY

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## SUBJECT: PURCHASING

The **BOCES District's** purchasing activities will be part of the responsibilities of the Business Office, under the general supervision of the Purchasing Agent designated by the Board of Education. The purchasing process should enhance school operations and educational programs through the procurement of goods and services deemed necessary to meet **BOCES District** needs.

### Competitive Bids and Quotations

As required by law, the **District** Superintendent will follow normal bidding procedures in all cases where needed quantities of like items will total the maximum level allowed by law during the fiscal year, (similarly for public works-construction, repair, etc.) and in such other cases that seem to be to the financial advantage of the **School-District BOCES**.

A bid bond may be required if considered advisable.

No bid for supplies shall be accepted that does not conform to specifications furnished unless specifications are waived by Board action. Contracts shall be awarded to the lowest responsible bidder who meets specifications. However, the Board may choose to reject any bid.

Rules shall be developed by the administration for the competitive purchasing of goods and services.

The **District** Superintendent may authorize purchases within the approved budget without bidding if required by emergencies and are legally permitted.

The **District** Superintendent is authorized to enter into cooperative bidding for various needs of the **BOCES School-District**.

### Request for Proposal Process for the Independent Auditor

In accordance with law, no audit engagement shall be for a term longer than five (5) consecutive years. The **BOCES District** may, however, permit an independent auditor engaged under an existing contract for such services to submit a proposal for such services in response to a request for competitive proposals or be awarded a contract to provide such services under a request for proposal process.

### Procurement of Goods and Services

The Board of Education recognizes its responsibility to ensure the development of procedures for the procurement of goods and services not required by law to be made pursuant to competitive bidding requirements. These goods and services must be procured in a manner so as to:

- a) Assure the prudent and economical use of public moneys in the best interest of the taxpayer;

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## SUBJECT: PURCHASING (Cont'd.)

- b) Facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances; and
- c) Guard against favoritism, improvidence, extravagance, fraud and corruption.

These procedures shall contain, at a minimum, provisions which:

- a) Prescribe a process for determining whether a procurement of goods and services is subject to competitive bidding and if it is not, documenting the basis for such determination;
- b) With certain exceptions (purchases pursuant to General Municipal Law, Article 5-A; State Finance Law, Section 162; State Correction Law, Section 184; or those circumstances or types of procurements set forth in (f) of this section), provide that alternative proposals or quotations for goods and services shall be secured by use of written request for proposals, written quotations, verbal quotations or any other method of procurement which furthers the purposes of General Municipal Law Section 104-b;
- c) Set forth when each method of procurement will be utilized;
- d) Require adequate documentation of actions taken with each method of procurement;
- e) Require justification and documentation of any contract awarded to other than the lowest responsible dollar offer, stating the reasons;
- f) Set forth any circumstances when, or the types of procurement for which, the solicitation of alternative proposals or quotations will not be in the best interest of the **BOCES District**; and
- g) Identify the individual or individuals responsible for purchasing and their respective titles. Such information shall be updated biennially.

Any unintentional failure to fully comply with these provisions shall not be grounds to void action taken or give rise to a cause of action against the **BOCES District** or any **BOCES District** employee.

The Board of Education shall solicit comments concerning the **School-District BOCES**' policies and procedures from those employees involved in the procurement process. All policies and procedures regarding the procurement of goods and services shall be reviewed annually by the Board.

### **Best Value**

~~Effective January 27, 2012, General Municipal Law (GML) Section 103 was amended to permit a school-district or BOCES to award purchase contracts in excess of twenty thousand dollars (\$20,000) on the basis of "best value", rather than on the basis of the lowest responsible bid. The Board of Education must adopt a resolution at a public meeting authorizing the award of bids based on "best~~

(Continued)



**SUBJECT: PURCHASING (Cont'd.)**

~~value." The Board of Education may also approve "best value" bid award recommendations on an individual bid basis at a scheduled public meeting. A best value award is one that optimizes quality, cost and efficiency, typically applies to complex services and technology contracts and is quantifiable whenever possible.~~

**"Piggybacking" Law - Exception to Competitive Bidding**

On August 1, 2012, General Municipal Law (GML) Section 103 was amended to allow school districts to purchase certain goods and services (apparatus, materials, equipment and supplies) through the use of contracts let by the United States or any agency thereof, any state, and any county, political subdivision or district of any state. The amendment authorizes school districts and BOCES to "piggyback" on contracts let by outside governmental agencies in a manner that constitutes competitive bidding "consistent with state law."

This "piggybacking" is permitted on contracts issued by other governmental entities, provided that the original contract:

- a) Has been let by the United States or any agency thereof, any state (including New York State) or any other political subdivision or district therein;
- b) Was made available for use by other governmental entities and agreeable with the contract holder; and
- c) Was let in a manner that constitutes competitive bidding consistent with New York State law and is not in conflict with other New York State laws.

~~The "piggybacking" amendment and the "best value" amendment may not be combined to authorize a municipality to "piggyback" onto a cooperative contract which was awarded on the basis of "best value." In other words, while a school district or BOCES may authorize the award of contracts on the basis of "best value", it may not "piggyback" onto a purchasing contract awarded by another agency on the basis of "best value."~~

While BOCES may authorize the award of service contracts on the basis of "best value", it may not "piggyback" onto a purchasing contract awarded by another agency on the basis of "best value."

**Alternative Formats for Instructional Materials**

Preference in the purchase of instructional materials will be given to vendors who agree to provide materials in a usable alternative format (i.e., any medium or format, other than a traditional print textbook, for presentation of instructional materials that is needed as an accommodation for each student with a disability, including students requiring Section 504 Accommodation Plans, enrolled in the ~~School District~~ BOCES). Alternative formats include, but are not limited to, Braille, large print, open and closed captioned, audio, or an electronic file in an approved format as defined in Commissioner's Regulations.

(Continued)



**SUBJECT: PURCHASING (Cont'd.)**

As required by federal law and New York State Regulations, the ~~School-District~~ BOCES has adopted the National Instructional Materials Accessibility Standard (NIMAS) to ensure that curriculum materials are available in a usable alternative format for students with disabilities. Each school district has the option of participating in the National Instructional Materials Access Center (NIMAC). Whether a district does or does not participate in NIMAC, the ~~District~~ BOCES will be responsible to ensure that each student who requires instructional materials in an alternate format will receive it in a timely manner and in a format that meets NIMAS standards. The New York State Education Department (NYSED) recommends that school districts choose to participate in NIMAC, because this national effort to centralize the distribution of instructional materials in alternate formats will help guarantee timely provision of such materials to students.

For school districts, Boards of Cooperative Educational Services (BOCES), State-operated schools, State-supported schools and approved private schools that choose to participate in NIMAC, **contracts with publishers executed on and after December 3, 2006** for textbooks and other printed core materials must include a provision that requires the publisher to produce NIMAS files and send them to the NIMAC (this will not add any cost to the contract).

For more information regarding NIMAC including model contract language, Steps for Coordinating with NIMAC and an IDEA Part B Assurances Application, see website: <http://www.vcsid.nysed.gov/specialed/publications/persprep/NIMAS.pdf>

**Geographic Preference in Procuring Local Agricultural Products**

Schools participating in Child Nutrition Programs such as the National School Lunch Program, School Breakfast Program and/or Special Milk Program are encouraged to purchase unprocessed locally grown and locally raised agricultural products. A School District may apply an optional geographic preference in the procurement of such products by defining the local area where this option will be applied. The intent of this preference is to supply wholesome unprocessed agricultural products that are fresh and delivered close to the source.

A geographic preference established for a specific area adds additional points or credits to bids received in response to a solicitation, but does not provide a set-aside for bidders located in a specific area, nor does it preclude a bidder from outside a specified geographic area from competing for and possibly being awarded a specific contract.

**Computer Software Purchases**

Software programs designated for use by students in conjunction with computers of the District shall meet the following criteria:

- a) A computer program which a student is required to use as a learning aid in a particular class; and

(Continued)



**SUBJECT: PURCHASING (Cont'd.)**

- b) Any content-based instructional materials in an electronic format that are aligned with State Standards which are accessed or delivered through the internet and based on a subscription model. Such electronic format materials may include a variety of media assets and learning tools including video, audio, images, teacher guides, and student access capabilities as such terms are defined in Commissioner's Regulations.

**Environmentally Sensitive Cleaning and Maintenance Products**

In accordance with Commissioner's Regulations, State Finance Law and Education Law, effective with the 2006-2007 school year, the District shall follow guidelines, specifications and sample lists when purchasing cleaning and maintenance products for use in its facilities. Such facilities include any building or facility used for instructional purposes and the surrounding grounds or other sites used for playgrounds, athletics or other instruction.

Environmentally sensitive cleaning and maintenance products are those which minimize adverse impacts on health and the environment. Such products reduce as much as possible exposures of children and school staff to potentially harmful chemicals and substances used in the cleaning and maintenance of school facilities. The District shall identify and procure environmentally sensitive cleaning and maintenance products which are available in the form, function and utility generally used. Coordinated procurement of such products as specified by the Office of General Services (OGS) may be done through central state purchasing contracts to ensure that the District can procure these products on a competitive basis.

The ~~School District~~ BOCES shall notify their personnel of the availability of such guidelines, specifications and sample product lists.

**\*Apparel and Sports Equipment Purchases**Competitive Bidding Purchases

The Board of Education will only accept bids from "responsible bidders." A determination that a bidder on a contract for the purchase of apparel or sports equipment, is not a "responsible bidder" shall be based upon either or both of the following considerations:

- a) The labor standards applicable to the manufacture of the apparel or sports equipment including, but not limited to, employee compensation, working conditions, employee rights to form unions, and the use of child labor; or
- b) The bidder's failure to provide information sufficient for the Board of Education to determine the labor standards applicable to the manufacture of the apparel or sports equipment.

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## SUBJECT: PURCHASING (Cont'd.)

### Non-Competitive Bidding Purchases

The Board's internal policies and procedures governing procurement of apparel or sports equipment, where such procurement is not required to be made pursuant to competitive bidding requirements, shall prohibit the purchase of apparel or sports equipment, from any vendor based upon either or both of the following considerations:

- a) The labor standards applicable to the manufacture of the apparel or sports equipment including, but not limited to, employee compensation, working conditions, employee rights to form unions, and the use of child labor; or
- b) The bidder's failure to provide information sufficient for the Board of Education to determine the labor standards applicable to the manufacture of the apparel or sports equipment.

### **Contracts for Goods, ~~and~~ Services and Public Works**

No contracts for goods and services shall be made by individuals or organizations in the ~~school~~ **BOCES** that involve expenditures without first securing approval for such contract from the Purchasing Agent.

No Board member or employee of the ~~School-District~~ **BOCES** shall have an interest in any contract entered into by the Board or the ~~School-District~~ **BOCES**.

Per General Municipal Law Section 103(5), Upon the adoption of a resolution by a vote of at least three-fifths (3/5) of all Board members stating that for reasons of efficiency or economy there is need for standardization, purchase contracts for a particular type or kind of equipment, materials or supplies of more than twenty thousand (\$20,000) dollars may be awarded by the Board to the lowest responsible bidder furnishing the required security after advertisement for sealed bids in the manner provided in law. In addition, the Board is required to award all contracts for public works in excess of thirty-five thousand dollars (\$35,000) to the lowest responsible bidder after advertising for public sealed bids.

7 CFR 210.21, 215.14(a) and 220.16

20 USC Section 1474(c)(3)(B)

Education Law Sections 305(14), 409-I, 701, 751(2)(b), 1604, 1709, 1950, 2503, 2554 and 3602

General Municipal Law Articles 5-A, ~~and~~ 18 and Section 103

State Finance Law Sections 162 and 163-b

8 NYCRR Sections 155, 170.2, 200.2(b)(10), 200.2(c)(2) and 200.2(i)

NOTE: Refer also to Policy #5660 -- School Food Service Program (Lunch and Breakfast)

Adoption Date: 5/12/10

Revised Date:



## SUBJECT: INFORMATION SECURITY BREACH AND NOTIFICATION

Oswego County BOCES values the protection of private information of individuals in accordance with applicable law and regulations. Further, Oswego County BOCES is required to notify affected individuals when there has been or is reasonably believed to have been a compromise of the individual's *private* information in compliance with the Information Security Breach and Notification Act and Board policy.

- a) "*Private information*" shall mean **\*\*personal information** in combination with any one (1) or more of the following data elements, when either the personal information or the data element is not encrypted or encrypted with an encryption key that has also been acquired:
1. Social security number;
  2. Driver's license number or non-driver identification card number; or
  3. Account number, credit or debit card number, in combination with any required security code, access code, or password which would permit access to an individual's financial account.

"*Private information*" does not include publicly available information that is lawfully made available to the general public from federal, state or local government records.

**\*\*"Personal information"** shall mean any information concerning a person which, because of name, number, symbol, mark or other identifier, can be used to identify that person.

- b) "*Breach of the security of the system,*" shall mean unauthorized acquisition or acquisition without valid authorization of computerized data which compromises the security, confidentiality, or integrity of personal information maintained by Oswego County BOCES. Good faith acquisition of personal information by an employee or agent of Oswego County BOCES for the purposes of Oswego County BOCES is not a breach of the security of the system, provided that private information is not used or subject to unauthorized disclosure.

### **Examples of Determining Factors if a Breach Has Occurred**

In determining whether information has been acquired, or is reasonably believed to have been acquired, by an unauthorized person or person without valid authorization, Oswego County BOCES may consider the following factors, among others:

- a) Indications that the information is in the physical possession and control of an unauthorized person, such as a lost or stolen computer or other device containing information; or

(Continued)

**SUBJECT: INFORMATION SECURITY BREACH AND NOTIFICATION (Cont'd.)**

- b) Indications that the information has been downloaded or copied; or
- c) Indications that the information was used by an unauthorized person, such as fraudulent accounts opened or instances of identity theft reported; **or**
- d) **System failures.**

**Notification Requirements**

- a) For any computerized data owned or licensed by Oswego County BOCES that includes private information, Oswego County BOCES shall disclose any breach of the security of the system following discovery or notification of the breach to any New York State resident whose private information was, or is reasonably believed to have been, acquired by a person without valid authorization. The disclosure to affected individuals shall be made in the most expedient time possible and without unreasonable delay, consistent with the legitimate needs of law enforcement, or any measures necessary to determine the scope of the breach and restore the reasonable integrity of the data system. Oswego County BOCES shall consult with the State Office of Cyber Security and Critical Infrastructure Coordination (CSCIC) to determine the scope of the breach and restoration measures.
- b) For any computerized data maintained by Oswego County BOCES that includes private information which Oswego County BOCES does not own, the BOCES shall notify the owner or licensee of the information of any breach of the security of the system immediately following discovery, if the private information was, or is reasonably believed to have been, acquired by a person without valid authorization.

The notification requirement may be delayed if a law enforcement agency determines that such notification impedes a criminal investigation. The required notification shall be made after the law enforcement agency determines that such notification does not compromise the investigation.

**Methods of Notification**

The required notice shall be directly provided to the affected persons by one (1) of the following methods:

- a) Written notice;
- b) Electronic notice, provided that the person to whom notice is required has expressly consented to receiving the notice in electronic form; and a log of each such notification is kept by Oswego County BOCES when notifying affected persons in electronic form. However, in no case shall Oswego County BOCES require a person to consent to accepting such notice in electronic form as a condition of establishing any business relationship or engaging in any transaction;

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Non -Instructional/Business  
Operations

## SUBJECT: INFORMATION SECURITY BREACH AND NOTIFICATION (Cont'd.)

- c) Telephone notification, provided that a log of each such notification is kept by Oswego County BOCES when notifying affected persons by phone; or
- d) Substitute notice, if Oswego County BOCES demonstrates to the State Attorney General that the cost of providing notice would exceed two hundred fifty thousand dollars (\$250,000), or that the affected class of subject persons to be notified exceeds five hundred thousand (500,000), or that the BOCES does not have sufficient contact information. Substitute notice shall consist of **all** of the following:
  - 1. E-mail notice when Oswego County BOCES has an e-mail address for the subject persons;
  - 2. Conspicuous posting of the notice on Oswego County BOCES' Website page, if Oswego County BOCES maintains one; and
  - 3. Notification to major statewide media.

Regardless of the method by which notice is provided, the notice shall include contact information for the notifying Oswego County BOCES and a description of the categories of information that were, or are reasonably believed to have been, acquired by a person without valid authorization, including specification of which of the elements of personal information and private information were, or are reasonably believed to have been, so acquired.

In the event that any New York State residents are to be notified, Oswego County BOCES shall notify the [New York State Attorney General \(AG\)](#), the [New York State Department of Consumer Protection Board \(CPB\)](#), and the [New York State Office of Cyber Security \(OCS\) and Critical Infrastructure Coordination](#) as to the timing, content and distribution of the notices and approximate number of affected persons. ~~Such notice shall be made without delaying notice to affected New York State residents.~~

In the event that more than five thousand (5,000) New York State residents are to be notified at one time, Oswego County BOCES shall also notify consumer reporting agencies, as defined pursuant to State Technology Law Section 208, as to the timing, content and distribution of the notices and approximate number of affected persons. Such notice shall be made without delaying notice to affected New York State residents. A list of consumer reporting agencies shall be compiled by the State Attorney General and furnished upon request to school districts required to make a notification in accordance with Section 208(2) of the State Technology Law, regarding notification of breach of security of the system for any computerized data owned or licensed by Oswego County BOCES that includes private information.

State Technology Law Sections 202 and 208

Adopted: 5/12/10

Revised:



**SUBJECT: EVALUATION OF PERSONNEL PERFORMANCE REVIEW**

~~The administration shall undertake a continuous program of supervision and evaluation of all personnel in Oswego County BOCES. Evaluation of teachers providing instructional services or pupil personnel services as defined pursuant to Commissioner's Regulations will be conducted in accordance with Oswego County BOCES' Annual Professional Performance Review (APPR).~~

~~8 New York Code of Rules and Regulations (NYCRR) Sections 80-1.1 and 100.2(e)(2)~~

The Oswego County BOCES is committed to supporting the development of effective teachers and administrators. To this end, the Oswego County BOCES shall provide procedures for the evaluation of all professional staff. BOCES' plans for Annual Professional Performance Review (APPR) of teachers and Principals shall be developed in accordance with applicable laws, Commissioner's Regulations, and Rules of the Board of Regents.

The primary purposes of these evaluations are:

- a) To encourage and promote improved performance;
- b) To guide professional development efforts; and
- c) To provide a basis for evaluative judgments by applicable school officials.

**APPR Ratings**

For those teachers and Principals subject to Education Law 3012-c, the Annual Professional Performance Review (APPR) will result in a single composite effectiveness score and final quality rating of "highly effective," "effective," "developing," or "ineffective." The composite score will be determined as follows:

- a) 20% - student growth on state assessments or other comparable measures of student growth (increases to 25% upon implementation of a value-added growth model);
- b) 20% - locally selected measures of student growth or achievement that are determined to be rigorous and comparable across classrooms as defined by the Commissioner (decreases to 15% upon implementation of a value-added growth model); and
- c) 60% - other measures of teacher/Principal effectiveness consistent with standards prescribed by the Commissioner in regulation.

The ratings scale based on composite scores has been established as follows:

- a) Highly Effective = composite effectiveness score of 91-100
- b) Effective = composite effectiveness score of 75-90
- c) Developing = composite effectiveness score of 65-74
- d) Ineffective = composite effectiveness score of 0-64

(Continued)

**SUBJECT: EVALUATION OF PERSONNEL (Cont'd.)**

If a teacher or Principal is rated "developing" or "ineffective," **Oswego County BOCES** will develop and implement a teacher or Principal improvement plan (TIP or PIP). Tenured teachers and Principals with a pattern of ineffective teaching or performance, defined as two consecutive annual "ineffective" ratings, may be charged with incompetence and considered for termination through an expedited hearing process.

The **Oswego County BOCES** will ensure that all evaluators are appropriately trained consistent with standards prescribed by the Commissioner and that an appeals procedure is locally developed.

**Disclosure of APPR Data**

Consistent with Chapter 68 of the Laws of 2012, which amends Education Law 3012-c, the Commissioner is required to disclose professional performance review data for teachers and Principals on the New York State Education Department (NYSED) website and in any other manner to make such data widely available to the public. However, the release of such aggregate data may not include personally identifiable information for any teacher or Principal. Such public disclosure of final quality ratings and composite effectiveness scores will be suitable for research, analysis and comparison of APPR data for teachers and Principals across the state.

Upon request, the **Oswego County BOCES** will release to parents/legal guardians the final quality ratings and composite effectiveness scores for teachers and Principals to which their student is currently assigned. The **BOCES'** obligation to disclose this information is limited to those teachers and Building Principals subject to Education Law 3012-c. The **Oswego County BOCES** will provide conspicuous notice to parents/legal guardians of their right to obtain such information and the methods by which the data can be obtained. Upon request, parents will receive an oral or written explanation of the composite effectiveness scoring ranges for final quality ratings and be offered the opportunity to understand such scores in the context of teacher evaluation and student performance. When a request for this information is received, reasonable efforts will be made to verify that it is a bona fide request by a parent/legal guardian entitled to review the data.

Annual professional performance reviews of individual teachers and Principals shall not be subject to disclosure under the Freedom of Information Law (FOIL).

Education Law Section 3012-c  
Public Officers Law Sections 87 and 89  
8 NYCRR Sections 30-2 and 100.2(o)

Adoption Date



**SUBJECT: FAMILY AND MEDICAL LEAVE ACT**

The Board of Cooperative Education Services, in accordance with the Family and Medical Leave Act of 1993 (FMLA), gives "eligible" employees of the Oswego County BOCES the right to take unpaid leave for a period of up to twelve (12) workweeks in a 12-month period as determined by the BOCES. The Oswego County BOCES will compute the 12-month period according to the following time frame: a "rolling" 12-month period that is measured backward from the date an employee uses any FMLA leave.

The entitlement to leave for the birth or placement of a child shall expire at the end of the twelve (12) month period beginning on the date of such birth or placement.

Employees are "eligible" if they have been employed by the BOCES for at least twelve (12) months and for at least 1,250 hours of service during the previous 12-month period. Full-time teachers are deemed to meet the 1,250 hour test. The law covers both full-time and part-time employees.

Qualified employees may be granted leave for one (1) or more of the following reasons:

- a) The birth of a child and care for the ~~infant~~ child;
- b) Adoption of a child ~~and care for the child~~;
- c) The placement of a child with the employee ~~in~~ from foster care;
- d) To care for a spouse, ~~minor~~ child or parent who has a "serious health condition" as defined by the FMLA;
- e) To care for an adult child who is incapable of self-care due to a disability (regardless of date of the onset of the disability) and has a "serious health condition" as defined by the FMLA; and or
- f) A serious health condition of the employee, as defined by the FMLA, that prevents the employee from performing job duties.

A "serious health condition" is defined as an illness, injury, impairment or physical or mental condition that involves inpatient care or continuing treatment by a health care provider that renders the person incapacitated for more than three (3) consecutive calendar days. Furthermore, the first visit to a health care provider for an employee claiming a "serious health condition" under FMLA must occur within seven (7) days of the aforementioned incapacity with the second required visit occurring within thirty (30) days of the incapacitating event. In order for an employee to claim the need for continuous treatment under FMLA for a chronic serious health condition, the condition must require a minimum of two (2) visits per year to a healthcare provider, continue over an extended period of time, and may cause episodic rather than a continuing period of incapacity. A "serious health condition" is also defined as any period of incapacity related to pregnancy or for prenatal care.

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Personnel

**SUBJECT: FAMILY AND MEDICAL LEAVE ACT (Cont'd.)**

## **Military Family Leave Entitlements**

### Military Caregiver Leave

An eligible employee who is the spouse, son, daughter, parent, or next of kin (defined as the nearest blood relative ~~of that individual~~) is entitled to up to twenty-six (26) weeks of leave in a single twelve (12) month period to care for a military member who is:

~~recovering from a serious illness or injury sustained in the line of duty while on active duty is entitled to up to twenty-six (26) weeks of leave in a single 12-month period to care for the service member. This military caregiver leave is available during a single 12-month period during which an eligible employee is entitled to a combined total of twenty-six (26) weeks of all types of FMLA leave. Military Caregiver Leave may be combined with other forms of FMLA-related leave providing a combined total of twenty-six (26) weeks of possible leave for any single twelve (12) month period; however, the other form of FMLA leave when combined can not exceed twelve (12) of the twenty-six (26) weeks of combined leave.~~

- a) Recovering from a service-connected serious illness or injury sustained while on active duty; or
- b) Recovering from a serious illness or injury that existed prior to the service member's active duty and was aggravated while on active duty; or
- c) A veteran who has a qualifying injury or illness from service within the last five (5) years and aggravates that illness or injury.

This military caregiver leave is available during a single twelve (12) month period during which an eligible employee is entitled to a combined total of twenty-six (26) weeks of all types of FMLA leave. Military Caregiver Leave may be combined with other forms of FMLA-related leave providing a combined total of twenty-six (26) weeks of possible leave for any single twelve (12) month period; however, the other form of FMLA leave when combined cannot exceed twelve (12) of the twenty-six (26) weeks of combined leave. Military Caregiver Leave has a set "clock" for calculating the twelve (12) month period for when FMLA leave begins and tolling starts at the first day of leave taken.

The term "~~covered service~~ military member" means ~~a member of the Armed Forces, including a member of the National Guard or Reserves.~~

- a) A member of the Regular Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or



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Personnel

## **SUBJECT: FAMILY AND MEDICAL LEAVE ACT (Cont'd.)**

- b) A veteran (discharged or released under condition other than dishonorable) who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the period of five (5) years preceding the date on which the veteran undergoes that medical treatment, recuperation or therapy.

### "Qualifying Exigency" Leave/Call to Active Duty

An "eligible" employee is entitled to FMLA leave because of "a qualifying exigency" arising out of circumstances where the spouse, son, daughter, or parent of the employee is serving in either the Regular Armed Forces or either the National Guard or the Reserves and is on active duty during a war or national emergency called for by the President of the United States or Congress, or has been notified of an impending call to active duty status, in support of a contingency operation. There is no "qualifying exigency" unless the military member is or is about to be deployed to a foreign country.

A "qualifying exigency" related to families of the Army National Guard of the United States, Army Reserve, Navy Reserve, Marine Corps Reserve, Air National Guard of the United States, Air Force Reserve and Coast Guard Reserve personnel on (or called to) active duty to take FMLA protected leave to manage their affairs is defined as any one (1) of the following reasons:

- a) Short-notice deployment;
- b) Military events and related activities;
- c) Childcare and school activities;
- d) Parental care leave;
- e) Financial and legal arrangements;
- f) Counseling;
- g) Rest and recuperation (for up to fifteen (15) calendar days);
- h) Post-deployment activities; and
- i) Any additional activities where the employer and employee agree to the leave.

In any case in which the necessity for leave due to a qualifying exigency is foreseeable, the employee shall provide such notice to the employer as is reasonable and practicable. This military-related leave is for up to twelve (12) weeks during a single 12-month period.

**SUBJECT: FAMILY AND MEDICAL LEAVE ACT (Cont'd.)****Implementation/Benefits/Medical Certification**

Employees are required to exhaust sick/personal time before going on unpaid status.

An employee on FMLA leave is entitled to have health benefits maintained while on leave. If an employee was paying all or part of the premium payments prior to leave, the employee will continue to pay their share during the leave period.

In most instances, an employee has a right to return to the same position or an equivalent position with equivalent pay, benefits and working conditions at the conclusion of the leave.

The Board has a right to 30-days advance notice from the employee where practicable. In addition, the Board may require an employee to submit certification from a health care provider to substantiate that the leave is due to the "serious health condition" of the employee or the employee's immediate family member. Under no circumstance should the employee's direct supervisor contact any health care provider regarding the employee's condition; all contact in this manner must be made by a health care provider (employed by the employer), a human resource professional, a leave administrator or a management official. If the medical certification requested by the employer is found to be deficient, the employer must indicate where the errors are, in writing, and give the employee seven (7) days to provide corrected materials to cure any deficiency prior to any action being taken.

~~-Failure to comply with these requirements may result in the denial of FMLA leave. The Board may also require that an employee present a certification of fitness to return to work when the absence was caused by the employee's serious health condition. The Board has the right to deny restoration to employment if the employee does not furnish the certificate of fitness.~~

~~A notice which explains the FMLA's provisions and provides information concerning the procedures for filing complaints of violations of the FMLA shall be posted in the District Office.~~

~~Administration is directed to develop regulations to implement this policy, informing employees of their rights and responsibilities under the FMLA.~~

**Special Provisions for School District Employees**

An instructional employee is an employee whose principal function is to teach and instruct students in a class, a small group, or an individual setting (e.g., teachers, coaches, driving instructors, special education assistants, etc.). Teaching assistants and aides who do not have instruction as the principal function of their job are not considered an "instructional employee."



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Personnel

## **SUBJECT: FAMILY AND MEDICAL LEAVE ACT (Cont'd.)**

### Intermittent Leave Taken By Instructional Employees

FMLA leave that is taken at the end of the school year and resumes at the beginning of the next school year is not regarded as intermittent leave but rather continuous leave. The period in the interim (i.e., summer vacation) is not counted against an employee and the employee must continue to receive any benefits that are customarily given over the summer break.

Intermittent leave may be taken but must meet certain criteria. If the instructional employee requesting intermittent leave will be on that leave for more than twenty percent (20%) of the number of working days during the period for which the leave would extend, the following criteria may be required by the employer:

- a) Take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or
- b) Transfer temporarily to an available alternative position for which the employee is qualified, which has equivalent pay and benefits and which better accommodates recurring periods of leave than does the employee's regular position.

Appropriate notice for foreseeable FMLA leave still applies and all employees must be returned to an equivalent position within the School District. Additional work-related certifications, requirements and/or training may not be required of the employee as a contingent of their return to work.

### Leave Taken by Instructional Employees Near the End of the Instructional Year

There are also special requirements for instructional employees taking leave and the leave's relation to the end of the term. If the instructional employee is taking leave more than five (5) weeks prior to the end of the term, the District may require that the employee take the leave until the end of the term if the leave lasts more than three (3) weeks and the employee was scheduled to return prior to three (3) weeks before the end of the term.

If the instructional employee is taking leave less than five (5) weeks prior to the end of the term for any of the following FMLA-related reasons except qualifying exigency, the District may require that the employee remain out for the rest of the term if the leave lasts more than two (2) weeks and the employee would return to work during that two (2) week period at the end of the instructional term.

If the instructional employee begins taking leave during the three (3) weeks prior to the end of the term for any reason except qualifying exigency, the District may require that the employee continue leave until the end of the term if the leave is scheduled to last more than five (5) working days.

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Personnel

## **SUBJECT: FAMILY AND MEDICAL LEAVE ACT (Cont'd.)**

Any additional time that is required by the employer due to the timing of the end of the school year, will not be charged against the employee as FMLA leave because it was the employer who requested that the leave extend until the end of the term.

### **FMLA Notice**

A notice which explains the FMLA's provisions and provides information concerning the procedures for filing complaints of violations of the FMLA shall be posted in each school building and a notice of an employee's FMLA rights and responsibilities shall be either placed in the employee handbook of the employer or furnished to each new employee upon hire. The employer has five (5) days to supply such notice from the date of hire.

Administration is directed to develop regulations to implement this policy, informing employees of their rights and responsibilities under the FMLA.

Family and Medical Leave Act of 1993 (as amended), Public Law 103-3

National Defense Authorization Act of 2008, Public Law 110-181

10 USC 101(a) (13)

29 USC 1630.1 and 2611-2654

29 CFR Part 825 and Part 1630

42 USC 12102

Health Insurance Portability and Accountability Act of 1996 (HIPAA), Public Law 104-191

45 CFR Parts 160 and 164

Adopted: 5/12/10

Revised:



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Students

## **SUBJECT: STUDENT EVALUATION**

~~Each program enrolling students which is operated by BOCES shall have a clearly developed outline of activities, skills to be learned and appropriate projects to be completed by students. Emphasis will be placed on student outcomes. Each student's evaluation will be made on the basis of the completion of their objectives, at the appropriate level of performance.~~

~~Competency standards will be used where appropriate and they will give guidance to instructors and administration on when certain students are qualified to exit the program.~~

### **Placement**

Placement within the system, with respect to building, teacher, and grade or special class, shall be at the discretion of the BOCES administration and shall be subject to review and change at any time. In making such decisions, the administrator or Building Principal will be guided by performance in class, past records, parent/guardian and teacher recommendations, standardized test scores, and any other appropriate sources of information, but the final decision shall rest with the BOCES administration. Parents may request, in writing, teacher attributes that would best serve their child's learning needs; however, requests for specific teachers will not be honored.

### **Promotion and Retention**

The procedures to be followed by the staff regarding promotion and retention will be developed by the District Superintendent and will be continually evaluated. Building Principals may establish written standards for promotion or retention within the school units to which the students are assigned, subject to the guidelines of the Superintendent and the approval of the Board of Education.

### **Testing Program**

The Board of Education endorses and supports the use of ability, achievement, diagnostic, readiness, interest and guidance tests as part of the total educational process to the degree to which tests help the BOCES District to serve its students.

### **Alternative Testing Procedures**

The use of alternative testing procedures shall be limited to:

- a) Students identified by the Committee on Special Education and/or Section 504 Team as having a disability. Alternative testing procedures shall be specified in a student's Individualized Education Program or Section 504 Accommodation Plan; and

(Continued)

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Students

## **SUBJECT: STUDENT EVALUATION (Cont'd.)**

- b) Students whose native language is other than English (i.e., English language learners) in accordance with State Education Department Guidelines.

The alternative testing procedures employed shall be based upon a student's individual needs and the type of test administered.

The ~~District~~ BOCES shall report the use of alternative testing procedures to the State Education Department on a form and at a time prescribed by the Commissioner.

### **Reporting to Parents/Guardians**

Parents/guardians shall receive an appropriate report of student progress at regular intervals.

Report cards shall be used as a standard vehicle for the periodic reporting of student progress and appropriate school related data. Report cards, however, are not intended to exclude other means of reporting progress, such as interim reports, conferences, phone conversations, etc.

When necessary, attempts will be made to provide interpreters for non-English speaking parents/guardians.

Section 504 of the Rehabilitation Act of 1973, 29 United States Code (US C) Section 794 et seq.  
8 New York Code of Rules and Regulations (NYCRR) Sections 100.2(g), 117 and 154  
Education Law Section 1709(3)

Adopted: 5/12/10  
Revised:



## SUBJECT: DIGNITY FOR ALL STUDENTS ACT

The Board of Education recognizes that learning environments that are safe and supportive can increase student attendance and improve academic achievement. A student's ability to learn and achieve high academic standards, and a school's ability to educate students, is compromised by incidents of discrimination or harassment, including but not limited to bullying, taunting and intimidation. Therefore, in accordance with the Dignity for All Students Act, Education Law, Article 2, the **District BOCES** will strive to create an environment free of **bullying**, discrimination and/or harassment and will foster civility in the schools to prevent and prohibit conduct which is inconsistent with **District BOCES'** educational mission. **Since cyberbullying is a form of bullying, the term "bullying" as used in this policy will implicitly include cyberbullying even if it is not explicitly stated.**

The **District BOCES** condemns and prohibits all forms of **bullying**, discrimination and/or harassment of students based on actual or perceived race, color, weight, national origin, ethnic group, religion, religious practice, disability, sexual orientation, gender, or sex by school employees or students on school property and at school-sponsored activities and events that take place at locations of school property. In addition, any act of **bullying**, discrimination and/or harassment outside of school sponsored of events, which can reasonably be expected to materially and substantially disrupt the education process, may be subject to discipline.

### Dignity Act Coordinator

At least one (1) employee at every school shall be designated as the Dignity Act Coordinator(s). The Dignity Act Coordinator(s) will be thoroughly trained to handle human relations in the areas of race, color, weight, national origin, ethnic group, relation, religious practice, disability, sexual orientation, gender (identity or expression) and sex. The Board of Education shall appoint **the a Dignity Act Coordinator(s) who is employed by such District or BOCES and is licensed and/or certified as a classroom teacher, school counselor, psychologist, nurse, social worker, administrator/ supervisor or Superintendent of Schools. Districts must and** share the name(s) and contact information of the Dignity Act Coordinator(s) with all school personnel, students, and parents/persons in parental relation, which shall include, but is not limited to, providing the name, designated school and contact information by:

- a) Listing such information in the *Code of Conduct* and updates posted on the Internet website, if available; **and**
- b) Including such information in the plain language summary of the *Code of Conduct* provided to all persons in parental relation to students before the beginning of each school year; **and**

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Students

## SUBJECT: DIGNITY FOR ALL STUDENTS ACT, (Cont'd)

- c) Providing such information to parents and persons of parental relation in at least one (1) district or school mailing or other method of distribution including, but not limited to, ~~through electronic communication and/or~~ sending such information home with each student and, if such information changes, in at least one subsequent district or school mailing or other such method of distribution as soon as practicable thereafter;
- d) Posting such information in highly visible areas of school buildings;
- c) Making such information available at the district and school-level administrative offices.

If a Dignity Act Coordinator vacates the position, another school employee shall immediately be designated for an interim appointment as Coordinator, pending approval from the Board of Education, within thirty (30) days of the date the position was vacated. In the event a Coordinator is unable to perform the duties of the position for an extended period of time, another school employee shall immediately be designated for an interim appointment as Coordinator, pending return of the previous Coordinator to the position. ~~The District BOCES must provide the change in information to parents or persons in parental relation as soon as practicable. The change in name and/or contact information of the Dignity Act Coordinator will not constitute a revision to the Code of Conduct so as to require a public hearing.~~

### Training and Awareness

Training will be provided each school year for all BOCES employees in conjunction with existing professional development training to raise awareness and sensitivity ~~to of bullying, discrimination and/or harassment and~~ directed at students that are committed by students or school employees on school property, ~~or~~ at a school function, or off school property when the actions create or would foreseeably create a risk of substantial disruption within the school environment or where it is foreseeable that the conduct might reach school property.

Training will include ways to promote a supportive environment that is free from bullying, discrimination and/or harassment. Training shall: ~~emphasize positive relationships, and demonstrate prevention and intervention techniques to assist employees in recognizing and responding to harassment and discrimination, as well as ensuring the safety of victims.~~

- a) Raise awareness and sensitivity;
- b) Address social patterns and the effects on students;
- c) Inform employees on the identification and mitigation of such acts;
- d) Provide strategies for effectively addressing problems of exclusion, bias and aggression;

(Continued)



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Students

## SUBJECT: DIGNITY FOR ALL STUDENTS ACT (Cont'd.)

- e) Include safe and supportive school climate concepts in curriculum and classroom management; and
- f) Ensure the effective implementation of school policy on conduct and discipline. ~~emphasize positive relationships, and demonstrate prevention and intervention techniques to assist employees in recognizing and responding to bullying, discrimination and/or harassment, as well as ensuring the safety of the victims.~~

Instruction in grades Kindergarten through 12 shall include a component on civility, citizenship and character education. Such component shall instruct students on the principles of honesty, tolerance, personal responsibility, respect for others, observance of laws and rules, courtesy, dignity and other traits which will enhance the quality of their experiences in, and contributions to, the community. For the purposes of this policy, "tolerance," "respect for others" and "dignity" shall include awareness and sensitivity to discrimination or harassment and civility in the relations of people of different races, weights, national origins, ethnic groups, religions, religious practices, mental or physical abilities, sexual orientations, genders and sexes. Such component must also include instruction on the safe and responsible use of the Internet and electronic communications.

Rules against discrimination and harassment will be included in the Code of Conduct, publicized BOCES-wide and disseminated to all staff and parents. Any amendments to the Code will be disseminated as soon as practicable following their adoption. New teachers shall be provided a complete copy of the current Code upon their employment. An age-appropriate summary shall be distributed to all students at a school assembly at the beginning of each school year.

### Reports and Investigations of Discrimination and Harassment

The BOCES will investigate all complaints of bullying, discrimination and/or harassment and, either formal or informal, and take prompt corrective measures, as necessary. ~~Complaints will be investigated in accordance with applicable policies and regulations.~~ School BOCES employees who witness or receive a report (oral or written) of harassment, bullying and/or discrimination must orally notify the Superintendent, Principal, or their designee *no later than one (1) school day* after witnessing or receiving a report of such incident. The employee must then file a written report *within two (2) school days* after making the oral report. If, after an appropriate investigation, it is found that this policy has been violated, corrective action will be taken in accordance with BOCES policies and regulations, the Code of Conduct, and all appropriate federal or state laws. The District Superintendent, Principal or their designee shall

**SUBJECT: DIGNITY FOR ALL STUDENTS ACT, (Cont'd)**

notify the appropriate local law enforcement agency when it is believed that any harassment, bullying and/or discrimination constitute criminal conduct.

The BOCES will annually report material incidents of bullying, discrimination and/or harassment which occurred during the school year to the State Education Department. Such report shall be submitted in a manner prescribed by the Commissioner, on or before the basic educational data system (BEDS) reporting deadline or such other date as determined by the Commissioner. SED has developed a form for gathering data titled, "Reports of Incidents Concerning School Safety and the Educational Climate" which can be found on the NYSED website, ~~as part of the Uniform Violent and Disruptive Incident Reporting System (VADIR).~~

The Principal shall provide a regular report (at least once during each school year) on data and trends related to harassment, bullying and/or discrimination to the District Superintendent and in a manner prescribed by, as applicable, the BOCES. There is no need for schools or districts to submit this report to the State Education Department.

**Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)**

Any person who has reasonable cause to suspect that a student has been subjected to Discrimination or harassment by an employee or student, on school grounds or at a school function, who acts reasonably and in good faith and reports such information to school officials or law enforcement authorities, shall have immunity from any civil liability that may arise from making such report. The Board prohibits any retaliatory behavior directed at complainants, victims, witnesses and/or any other individuals who participated in the investigation of a complaint of discrimination or harassment.

Education Law Sections 10-18 and 801-a 2801 and 3214

8 New York Code of Rules and Regulations (NYCRR) Section 100.2~~(1)~~ (2)

NOTE: Refer also to Policies:

- #2410 -- Code of Conduct on School Property
- #1440 -- Non-Discrimination and Anti-Harassment
- #2430 -- Uniform Violent and Disruptive Incident Reporting System (VADIR)
- #6440 -- Sexual Harassment of Students
- #6462 -- Bullying in the Schools
- #6463 -- Hazing of Students

Adopted: 9/19/12

Revised:



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Students

## SUBJECT: STUDENT DATA BREACHES

A student data breach is defined as any instance in which there is an unauthorized release of or access to personally identifiable information (PII) or other protected information of students not suitable for public release.

~~School districts~~ BOCES have a legal responsibility to protect the privacy of education data, including personally identifiable information (PII) of its students. The Family Education Rights and Privacy Act of 1974, commonly known as FERPA, protects the privacy of student education records. Although FERPA does not include specific data breach notification requirements, it does protect the confidentiality of education records and requires districts to record each incident of data disclosure in accordance with 34 CFR 99.32 (a)(1). In addition, under state law, direct notification of parents and/or affected students may be warranted depending on the type of data compromised, such as student social security numbers and/or other identifying information that could lead to identity theft.

The ~~District~~ Oswego County BOCES has implemented privacy and security measures designed to protect student data stored in its student data management systems. These measures include reviewing information systems and data to identify where personally identifiable information is stored and used; monitoring data systems to detect potential breaches; and conducting privacy and security awareness training for appropriate staff. In the event of an alleged breach, the ~~District~~ BOCES will promptly take steps to validate the breach, mitigate any loss or damage, and notify law enforcement if necessary.

The ~~District~~ Superintendent will develop and implement regulations for prevention, response and notification regarding student data breaches.

34 CFR 99.32 (a)(1)  
Technology Law Sections 202 and 208

NOTE: Refer also to Policies #5672 -- Information Security Breach and Notification  
#7240 -- Student Records: Access and Challenge

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Instruction

## **SUBJECT: CIVILITY, CITIZENSHIP AND CHARACTER EDUCATION/ INTERPERSONAL VIOLENCE PREVENTION EDUCATION**

### **Civility, Citizenship and Character Education**

The Oswego County BOCES Board recognizes that teaching students respect, civility and understanding toward others, as well as the practice and reinforcement of appropriate behavior and values of our society, is an important function of the School System.

The BOCES School District wishes to foster an environment where students exhibit behavior that promotes positive educational practices, allows students to grow socially and academically, and encourages healthy dialogue in respectful ways. By presenting teachers and staff as positive role models, the District stresses positive communication and discourages disrespectful treatment. This policy is not intended to deprive and/or restrict any student of his/her right to freedom of expression but, rather, seeks to maintain, to the extent possible and reasonable, a safe, harassment free and educationally conducive environment for our students and staff.

Furthermore, the BOCES District shall ensure that the course of instruction in grades K through 12 includes a component on civility, citizenship and character education in accordance with Education Law, with an emphasis on discouraging acts of harassment, bullying and/or discrimination. Character education is the deliberate effort to help students understand, care about, and act upon core ethical values.

Character education shall instruct students on the principles of:

- a) Honesty;
- b) Tolerance;
- c) Personal responsibility;
- d) Respect for others;
- e) Awareness and sensitivity to discrimination and/or harassment as defined in the Dignity for All Students Act;
- f) Civility in relation to people of different races, weights, national origins, ethnic groups, religions, religious practices, physical or mental abilities, sexual orientations, genders or sexes;
- g) Observance of laws and rules;
- h) Courtesy; and

(Continued)



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Instruction

**SUBJECT: CIVILITY, CITIZENSHIP AND CHARACTER EDUCATION/  
INTERPERSONAL VIOLENCE PREVENTION EDUCATION (Cont'd.)**

- i) Dignity, and other traits which will enhance the quality of students' experiences in, and contributions to, the community; and
- j) Safe and responsible use of the Internet and electronic communications.

As determined by the Board of Regents, and as further enumerated in Commissioner's Regulations, the components of character education shall be incorporated in existing BOCES School District curricula as applicable.

The BOCES District encourages the involvement of staff, students, parents and community members in the implementation and reinforcement of character education in the schools.

Education Law Sections 801 and 801-a

## **Interpersonal Violence Prevention Education**

The BOCES District will utilize the interpersonal violence prevention education package provided by the State Education Department. These materials will be incorporated as part of the health or other related curricula or programs for students in grades K through 12.

Education Law Section 801-a, 804(4)  
8 NYCRR 100.2(2)(c)(2)