

FINANCE

Upon the recommendation of the Superintendent, and on the motion of _____, seconded by _____, it is resolved that the following finance actions are hereby taken:

A. General Fund Establishments and Adjustments**1. Budget Establishments for 2023-2024:**

Item #	CoSer #	Title	In the Amount of
84-24	107.499	CTE w/CAEW BOCES	\$ 10,173
85-24	254.499	Staffing 1:8:1 w/CAEW BOCES	\$ 30,651
86-24	419.693	Academic Program Spec. Fac. w/TST BOCES	\$ 2,850
87-24	421.594	Academic Program Spec. Fac. w/OCM BOCES	\$ 432
88-24	431.499	Arts in Ed. w/CAEW BOCES	\$ 4,421
89-24	553.696	School Curriculum w/Oswego (Citi) BOCES	\$ 50
90-24	554.494	School Curriculum w/Monroe 1 BOCES	\$ 2,120
91-24	655.596	Business Office Support w/Albany BOCES	\$ 27,843

These establishments will be supported as follows:

84-24	107.499	Alfred-Almond: \$10,173
85-24	254.499	Alfred-Almond: \$30,651
86-24	419.693	Corning: \$300, Horseheads: \$1,950, Spencer-Van Etten: \$600
87-24	421.594	Elmira: \$432
88-24	431.499	Alfred-Almond: \$2,226, Campbell-Savona: \$2,195
89-24	553.696	Addison: \$50
90-24	554.494	Odessa-Montour: \$2,120
91-24	655.596	Addison: \$27,843

2. Budget Increases for 2023-2024:

Item #	CoSer #	Title	Increase	From	To
92-24	401.000	Arts in Education	\$ 2,500	\$ 456,224	\$ 458,724
93-24	460.599	Distance Learning w/BT BOCES	\$ 9,380	\$ 37,520	\$ 46,900
94-24	500.000	Community Schools	\$ 9,570	\$ 755,098	\$ 764,668
95-24	511.000	Printing	\$ 60,589	\$ 1,307,813	\$ 1,368,402
96-24	527.000	Instructional Materials	\$ 4,369	\$ 1,175,926	\$ 1,180,295
97-24	535.499	Equipment Repair w/CAEW BOCES	\$ 1,297	\$ 56,665	\$ 57,962
98-24	537.000	School Curriculum	\$ 141,473	\$ 1,901,027	\$ 2,042,500
99-24	550.591	Comp. Svc.: Instr. w/Erie 1 BOCES	\$ 27,427	\$ 2,357,554	\$ 2,384,981
100-24	555.591	Model Schools w/Erie 1 BOCES	\$ 607	\$ 89,864	\$ 90,471
101-24	558.693	School Curriculum w/TST BOCES	\$ 1,107	\$ 216,563	\$ 217,670
102-24	605.000	Comp. Svc.: Mgmt.	\$ 74,137	\$ 17,291,739	\$ 17,365,876
103-24	609.000	Safety/Risk Management	\$ 9,228	\$ 1,182,836	\$ 1,192,064
104-24	629.591	Comp. Svc.: Mgmt. w/Erie 1 BOCES	\$ 22,483	\$ 3,143,851	\$ 3,166,334
105-24	648.698	Recruiting w/PNW BOCES	\$ 2,837	\$ 38,761	\$ 41,598
106-24	657.698	Policy Manual Service w/PNW BOCES	\$ 31	\$ 1,564	\$ 1,595
107-24	659.591	Policy Manual Service w/Erie 1 BOCES	\$ 11,407	\$ 216,451	\$ 227,858

108-24	670.494	Comp. Svc.: Mgmt. w/Monroe 1 BOCES	\$	1,138	\$	22,653	\$	23,791
109-24	671.592	Coord. of Insurance Mgt. w/Questar III BOCES	\$	2,150	\$	17,686	\$	19,836
110-24	674.591	Negotiations w/Erie 1 BOCES	\$	9,698	\$	5,006	\$	14,704
111-24	681.492	Planning Svcs.: Mgmt. w/Erie 2 BOCES	\$	51,324	\$	36,280	\$	87,604

These increases will be supported as follows:

92-24	401.000	Corning: \$2,500
93-24	460.599	Elmira: \$9,380
94-24	500.000	Spencer-Van Etten: \$9,570
95-24	511.000	Addison: \$1,464, Alfred-Almond: \$708, Arkport: \$164, Avoca: \$73, Bath: \$5,584, Bradford: \$81, Campbell-Savona: \$1,654, Canaseraga: \$349, Canisteo-Greenwood: \$123, Elmira: \$16,652, Elmira Heights: \$1,484, Hammondsport: \$1,239, Hornell: \$53, Horseheads: \$11,669, Jasper-Troupsburg: \$160, Odessa-Montour: \$2,510, Prattsburgh: \$657, Spencer-Van Etten: \$1,290, Watkins Glen: \$2,188, Waverly: \$10,840, Misc. Revenue: (Chemung County: \$474, City of Hornell: \$302, Corning Community College: \$237, Notre Dame: \$109, St. Mary Our Mother: \$101, Steuben County: \$79, Town of Big Flats: \$32, Village of Horseheads: \$313)
96-24	527.000	Horseheads: \$3,285, Sullivan BOCES: (Livingston Manor: \$1,084)
97-24	535.499	Alfred-Almond: \$1,062, Canisteo-Greenwood: \$235
98-24	537.000	Bath: (\$9,500), Campbell-Savona: \$4,615, Canisteo-Greenwood: \$2,110, Hornell: \$63,800, WFL BOCES: (Gananda: \$29,400, Red Creek: \$27,000), Monroe 1 BOCES: (Rush-Henrietta: \$24,048), Addison: \$1,056, Alfred-Almond: (\$5,343), Arkport: \$2,550, Avoca: \$12,981, Bath: \$1,748, Bradford: \$588, Campbell-Savona: \$7, Canaseraga: \$999, Canisteo-Greenwood: \$3,154, Corning: \$65, Elmira Heights: \$5,474, Hammondsport: \$1,492, Hornell: \$947, Jasper-Troupsburg: \$1,681, Prattsburgh: \$28
100-24	555.591	Arkport: \$14, Bath: \$68, Canisteo-Greenwood: \$525
101-24	558.693	Elmira: \$1,107
102-24	605.000	Bath: \$9,500, Elmira Heights: \$7,268, Spencer-Van Etten: \$2,000, CEWW BOCES: (Northern Adirondack: \$8,925), Nassau BOCES: (Locust Valley: \$14,574), Questar III BOCES: (Cairo-Durham: \$11,250, Coxsackie-Athens: \$10,967), Misc. Revenue: (Autism/DASA/Save Trainings: \$9,153, Yates County: \$500)
103-24	609.000	Avoca: \$60, Bath: \$150, Canisteo-Greenwood: \$150, Corning: \$720, Elmira: \$720, Hornell: \$30, Horseheads: \$330, Odessa-Montour: \$90, Spencer-Van Etten: \$60, Watkins Glen: \$30, BT BOCES: (Binghamton: \$60, Windsor: \$30), ONC BOCES: (Cherry Valley Springfield: \$6,798)
104-24	629.591	Addison: \$407, Alfred-Almond: \$9,728, Arkport: \$672, Avoca: \$1,223, Bath: \$943, Bradford: \$216, Campbell-Savona: \$319, Canaseraga: \$437, Canisteo-Greenwood: \$1,314, Corning: \$375, Elmira Heights: \$151, Hammondsport: \$515, Hornell: \$1,530, Jasper-Troupsburg: \$1,311, Prattsburgh: \$3,342
105-24	648.698	Bath: \$2,837
106-24	657.698	Addison: \$31
107-24	659.591	Canisteo-Greenwood: \$11,407
108-24	670.494	Corning: (\$2,240), Elmira: \$3,378
109-24	671.592	Canisteo-Greenwood: \$2,150
110-24	674.591	Addison: \$8,430, Elmira: \$43, Elmira Heights: \$1,225
111-24	681.492	Addison: \$4,684, Avoca: \$19,140, Canisteo-Greenwood: \$27,500

3. Budget Decreases for 2023-2024:

Item #	CoSer #	Title	Decrease	From	To
112-24	250.499	Staffing 1:6:1 w/CAEW BOCES	\$ 339	\$ 104,604	\$ 104,265
113-24	423.497	Alt. Ed. w/Cayuga Onondaga BOCES	\$ 20	\$ 24,887	\$ 24,867
114-24	505.494	Ed. Comm.: Music Library w/Monroe 1 BOCES	\$ 962	\$ 962	\$ -
115-24	528.000	Industry/Education Activities Coord. (CDC)	\$ 75,781	\$ 788,638	\$ 712,857
116-24	540.698	Staff Dev.: Cert. & Admin. w/PNW BOCES	\$ 59,965	\$ 61,650	\$ 1,685
117-24	430.000	Distance Learning	\$ 2,266	\$ 772,865	\$ 770,599
118-24	525.000	Staff Development	\$ 425	\$ 685,960	\$ 685,535

These decreases will be supported as follows:

112-24	250.499	Alfred-Almond: (\$339)
113-24	423.497	Spencer-Van Etten: (\$20)
114-24	505.494	Arkport: (\$962)
115-24	528.000	Misc. Revenue: Career Development Council: (\$75,781)
116-24	540.698	Canisteo-Greenwood: (\$1,650), Hornell: (\$58,315)
117-24	430.000	Arkport: (\$2,266)
118-24	525.000	Campbell-Savona: (\$425)

4. Transfers within programs for 2023-2024:

- a. Report of all fund transfers for the period 10/1/2023 – 10/31/2023, as attached.
- b. Transfers in excess of \$10,000.

<u>COSER NO.</u>	<u>PROGRAM</u>	<u>BUDGET CODE</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>
102	CTE	A102-3020-400-0-05 Contractual		\$ 25,000
		A102-3010-205-0-04 Software	\$ 25,000	
Total			\$ 25,000	\$ 25,000
605	Computer Svc.: Mgmt.	A605-7710-400-D-01 Contractual		\$ 328,254
		A605-7710-400-D-02 Contractual		\$ 43,737
		A605-7710-400-D-03 Contractual		\$ 178,544
		A605-7710-400-D-04 Contractual		\$ 57,576
		A605-7710-400-D-05 Contractual		\$ 87,499
		A605-7710-400-D-06 Contractual		\$ 104,550
		A605-7710-400-D-07 Contractual		\$ 83,706
		A605-7710-400-D-08 Contractual		\$ 241,000
		A605-7710-400-D-09 Contractual		\$ 46,994
		A605-7710-400-D-12 Contractual		\$ 23,574
		A605-7710-400-D-14 Contractual		\$ 127,409
		A605-7710-400-D-17 Contractual		\$ 15,996
		A605-7710-400-D-18 Contractual		\$ 41,838
		A605-7710-400-D-24 Contractual		\$ 20,098
		A605-7710-205-D-01 Software	\$ 328,254	
		A605-7710-205-D-02 Software	\$ 43,737	
		A605-7710-205-D-03 Software	\$ 178,544	
		A605-7710-205-D-04 Software	\$ 57,576	
		A605-7710-205-D-05 Software	\$ 87,499	
		A605-7710-205-D-06 Software	\$ 104,550	
		A605-7710-205-D-07 Software	\$ 83,706	
		A605-7710-205-D-08 Software	\$ 241,000	
		A605-7710-205-D-09 Software	\$ 46,994	
		A605-7710-205-D-12 Software	\$ 23,574	
		A605-7710-205-D-14 Software	\$ 127,409	
		A605-7710-205-D-17 Software	\$ 15,996	
		A605-7710-205-D-18 Software	\$ 41,838	
		A605-7710-205-D-24 Software	\$ 20,098	
Total			\$ 1,400,775	\$ 1,400,775

B. Federal Fund Establishments and Adjustments

1. Budget Establishment for 2023-2024:

- a. Regional Partnership Center – Technical Assistance Center grant budget established in the amount of \$1,495,990.00 for the period of July 1, 2023, through June 30, 2024. This is the fifth year of a five-year contract.

C. Purchasing

1. Approval of Resolutions, as attached, to participate in the NYSMEC cooperative natural gas and electricity bids with OCM (Onondaga-Cortland- Madison) BOCES, effective May 1, 2024.

2. Approval of Resolution, as attached, to participate in cooperative bidding for the purchase of computer forms, computers, storage systems, software, optical mark reading forms and relates supplies with Onondaga-Cortland-Madison (OCM) BOCES for the period of November 1, 2023, through October 31, 2024.
3. Approval of Resolution, as attached, to participate with other BOCES in an agreement negotiated by Erie 1 BOCES for software and licensing packages for the 2023-2024 fiscal year. ComSource, Converge Technology Solutions, Dell Marketing LP, MA Polce Consulting, MGT of America Consulting Corp., and QNA Tech.
4. Approval of the Electric Base Agreement, as attached, with Energy Cooperative of America for one-year, effective January 2024 through January 2025.
5. Approval of Resolution, as attached, to participate with other BOCES in an agreement negotiated by Erie 1 BOCES for software/learning packages for the 2023-2024 fiscal year. Amplify, CMC Neptune, imagiLabs, Imagine Learning, Kognity US, Inc., Local Impact, Robo Wunderkind, and Tequipment.
6. Approval of Resolution, as attached, for the Installment Purchase Agreement for laptops, monitors, printers, wireless video audio extender, and whiteboard(s), in the amount of \$349,200 plus any additional fees. This IPA is for the Corning-Painted Post City School District for a five-year term.

D. Acceptance of Donations

1. 1988 Chevy Camaro motor engine and transmission to the Bush CTE Diesel Program from Linda McDonald, 93 Prospect Hill Road, Horseheads, NY 14845.
2. 1300 lbs. of metal ½ “piling to the Wildwood Welding Program from Ben Weitsman of Hornell, 6334 County Route 64, Hornell, NY 14843.

E. Corrective Action Plans

1. Acceptance of the Corrective Action Plan for the 2022-2023 External Audit of Extra-Classroom Activity Funds, as attached.
2. Acceptance of the Corrective Action Plan for the 2022-2023 External Audit of General Fund, as attached.

F. Authorization to Pay the Following Membership Dues

1. New York State School Boards Association (NYSSBA) in the amount of \$11,774 for 2024 for the Schuyler-Steuben-Chemung-Tioga-Allegany BOCES.

GREATER SOUTHERN TIER BOCES**Budgetary Transfer Report****Fiscal Year: 2023-24****Current Appropriation - Effective From: 10/1/2023 - 10/31/2023**

Budget Account	Description	Amount Transferred From	Amount Transferred To
A217-4230-300-7-04 R	1:6:1 SUPPLY BLAUVELT AUT	-106.49	
A217-4230-205-7-00 R	1:6:1 SOFTWARE ELM HGTS		106.49
A102-3817-303-0-03 R	NV ED TXTBKS	-4,000.00	
A102-3817-300-0-03 R	NV ED SUPPLY		4,000.00
A001-1310-811-0-00 R	CENTRAL ADMIN-TRS	-11,422.00	
A001-1310-816-0-00 R	CENTRAL ADMIN-HEALTH INS	-11,000.00	
A001-1490-816-0-00 R	RETIREE HEALTH INSURANCE	-136,015.00	
A605-7710-160-2-99 R	MTS-NI SALARIES	-38,241.00	
A605-7710-160-C-99 R	MTL- NI SALARY	-29,014.00	
A605-7710-200-2-99 R	MTS-EQUIPMENT	-20,439.00	
A605-7710-400-2-99 R	MTS-CONTRACTUAL	-90,000.00	
A605-7710-815-A-99 R	SMS-SOC SEC	-1,899.00	
A605-7710-816-2-99 R	MTS-HEALTH INS	-11,250.00	
A605-7710-816-2-99 R	MTS-HEALTH INS	-49,849.00	
A605-7710-816-A-99 R	SMS-HLTH INS	-10,555.00	
A605-7710-819-2-99 R	MTS-HRA	-19,202.00	
A605-7710-819-A-99 R	SMS-HRA	-246.00	
A001-1250-811-0-00 R	ASST SUPT-TRS		13,000.00
A001-1310-407-0-00 R	CENRAL ADMIN-POSTAGE		11,000.00
A001-1490-821-0-00 R	RETIREE VISION		21,000.00
A001-1900-700-0-00 R	CA-INTEREST EXP		113,437.00
A605-7710-150-2-99 R	MTS- INSTR. SALARIES		38,241.00
A605-7710-150-C-99 R	MTL--SALARY		29,014.00
A605-7710-163-1-99 R	TELECOM- STIPEND		11,250.00
A605-7710-163-2-99 R	MTS- STIPEND		49,849.00
A605-7710-163-A-99 R	SMS- STIPEND		12,700.00
A605-7710-205-2-99 R	MTS-SOFTWARE		90,000.00
A605-7710-210-2-99 R	MTS-LARGE EQUIPMENT		20,439.00
A605-7710-824-2-99 R	MTS-DNTL INS		19,202.00
A102-3613-200-0-00 R	WELDING EQUIPMENT	-12,000.00	
A102-3613-204-0-00 R	WELDING SMALL EQUIP	-250.00	
A102-3613-205-0-00 R	WELDING SOFTWARE	-1,500.00	
A102-3613-303-0-00 R	WELDING TEXTBOOKS	-3,400.00	
A102-3613-210-0-00 R	WELDING LARGE EQUIPMENT		12,000.00
A102-3613-210-0-00 R	WELDING LARGE EQUIPMENT		1,500.00
A102-3613-210-0-00 R	WELDING LARGE EQUIPMENT		250.00

Budget Account	Description	Amount Transferred From	Amount Transferred To
A102-3613-300-0-00 R	WELDING SUPPLIES		3,400.00
A701-8010-411-0-99 R	O/M BUSH TELEPHONE	-8,500.00	
A701-8010-424-3-00 R	O/M VEHICLE INS-BUSH	-6,363.00	
A701-8010-400-0-99 R	O/M BUSH CONTRACT/REPAIR		8,500.00
A701-8010-424-1-87 R	CPRS/WW-VEHICLE INSURANCE		2,500.00
A701-8010-812-1-00 R	O/M CPRS COMP INS		1,200.00
A701-8010-812-2-00 R	O/M WW COMP INS		1,575.00
A701-8010-813-1-00 R	O/M CPRS ERS		38.00
A701-8010-828-0-99 R	O/M BUSH NYS ERS RSV		1,050.00
A102-3817-300-0-02 R	NV HEALTH SUPPLY	-239.00	
A102-3817-205-0-02 R	NV HEALTH SOFTWARE		239.00
A729-4020-300-3-04 R	SPEECH R/S SCHULTZ SUPPLI	-46.99	
A729-4020-205-0-00 R	SPEECH R/S SOFTWARE		46.99
A511-6313-160-0-00 R	PRINTING SALARIES	-6,540.00	
A511-6313-400-0-09 R	PRINT-CONTRACTUAL	-1,000.00	
A511-6313-204-0-09 R	PRINT-SMALL EQUIPMENT		1,000.00
A511-6313-458-0-09 R	PRINT-STAFF DEV/CONF		5,000.00
A511-6313-813-0-09 R	PRINT-NYS ERS		200.00
A511-6313-821-0-09 R	PRINT-VISN INS		40.00
A511-6313-824-0-09 R	PRINT-DNTL INS		1,300.00
A606-7140-400-0-09 R	SUB TCHR REG-CONTRACT	-9,271.66	
A606-7140-205-0-09 R	SUB TCHR REG-SOFTWARE		9,271.66
A103-3020-204-2-74 R	INSTR PE SM EQUIP	-933.00	
A103-3020-300-2-74 R	INSTR PE SUPPLY		933.00
A214-4230-400-0-00 R	1:6:1 ED CONTRACT/OTHER	-300.00	
A214-4230-300-4-09 R	1:6:1 ED SUPPLY CLAIRE		300.00
A305-6716-400-0-00 R	PT-CONTRACT	-450.00	
A726-4020-300-2-02 R	R/S P/T S&M PRAGLE PT	-450.00	
A305-6716-300-1-04 R	P/T-S&M-PRAGLE		450.00
A726-4020-300-0-00 R	R/S P/T SUPPLY		450.00
A103-3980-303-0-00 R	NV HEALTH TXTBKS	-1,526.00	
A103-3980-300-0-00 R	NV HEALTH SUPPLY		1,526.00
A701-8010-200-1-01 R	CAMPUS DEV CPRS EQUIP	-7,500.00	
A701-8010-400-1-00 R	O/M CPRS CONTRACT/REPAIR		7,500.00
A701-8010-346-2-00 R	O/M WW HEAT SUPPLIES	-7,800.00	
A701-8010-346-1-00 R	O/M CPRS HEAT SUPPLIES		7,800.00
A701-8010-340-2-00 R	O/M WW CLEANING SUPPLY	-1,500.00	
A701-8010-300-1-01 R	CAMPUS DEV CPRS SUPPLY		1,500.00
A103-3020-300-0-79 R	CLERICAL SUPPLY	-120.00	
A103-3020-400-0-79 R	CLERICAL OTHER EXP		120.00
A701-8010-204-0-99 R	O/M BUSH SMALL EQUIPMENT	-6,800.00	
A701-8010-346-2-00 R	O/M WW HEAT SUPPLIES		6,800.00
A103-3010-400-0-00 R	PLAN SVCS OTHER/REPAIR	-175.96	
A103-3641-300-0-00 R	COSMTLGY SUPPLY		175.96
A101-3675-390-0-00 R	CULNRY PATRON SVC	-150.00	
A101-3010-445-0-00 R	PLAN SVCS MEETING EXPENSE		150.00
A103-3817-303-0-03 R	NV ED TXTBKS	-1,090.00	
A103-3010-205-0-00 R	PLAN SVCS SOFTWARE POOL		1,090.00
A209-4235-300-5-03 R	1:8:1 SUPPLY CONDON	-102.98	

Budget Account	Description	Amount Transferred From	Amount Transferred To
A217-4230-300-7-01 R	1:6:1 SUPPLY BEAM	-60.00	
A209-4235-304-8-00 R	1:8:1 CURRIC ELM & HH		102.98
A217-4230-304-7-00 R	1:6:1 CURRIC AUT ELM HTS		60.00
Total for Fund A - GENERAL FUND		-511,307.08	511,307.08

Selection Criteria:

Type: Current Appropriation

Fund: A

Date From: 10/1/2023

Date To: 10/31/2023

Date Used: Effective in Budget

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**RESOLUTION AUTHORIZING PARTICIPATION IN
COOPERATIVE ENERGY PURCHASING SERVICE
(NYSMEC) FOR NATURAL GAS**

WHEREAS, Article 5-G of the New York State General Municipal Law authorizes municipal corporations to enter into cooperative agreements for the performance or exercise of services, functions, powers or activities on a cooperative or contract basis among themselves or one for the other, and

WHEREAS, Section 119-n of the General Municipal Law defines the term "municipal corporation" for the purposes of Article 5-G as a county outside the city of New York, a city, a town, a village, a board of cooperative educational services, a fire district or a school district; and

WHEREAS, the Greater Southern Tier (GST) BOCES Board of Education (hereinafter sometimes referred to as "Participant") is a "municipal corporation" as defined above; and

WHEREAS, this Board wishes for this municipal corporation to become or remain a Participant pursuant to the Municipal Cooperation Agreement For Energy Purchasing Services dated the 1st day of May, 2005 (the "Agreement"), among municipal corporations collectively identified as the New York School and Municipal Energy Consortium ("NYSMEC") upon the terms of the Agreement and further wishes to authorize participation as an energy consumer as specified below.

NOW THEREFORE, BE IT RESOLVED, that this Board hereby determines that it is in the interests of the Greater Southern Tier (GST) BOCES Board of Education to participate in the NYSMEC, and authorizes and directs the Assistant Superintendent of Finance and/or the Director of Facilities to sign the Agreement and/or the Billing Schedule and Agreement for natural gas on its behalf; and

BE IT FURTHER RESOLVED, that this Board authorizes the Administrative Participant (as defined in the Agreement) to prepare, advertise, disseminate and open bids pursuant to the General Municipal Law and to award, execute and deliver binding contracts on behalf of this Board for the purchase of natural gas delivered to the city gate of the local utility distribution company for the Participant's facility or facilities, on a firm basis, for this Participant to the lowest responsible bidder as is determined by the Administrative Participant at a price for such commodity natural gas not to exceed \$.656 cents per therm for a term of at least one year and no more than three years commencing May 1, 2024, and other terms and conditions, all as may be determined by the Administrative Participant, or to reject any or all such bids; and

BE IT FURTHER RESOLVED, that this Participant agrees to advertise said bid as may be directed by the Administrative Participant; and

BE IT FURTHER RESOLVED, that the officers and employees of this Participant are authorized to execute such other confirming agreements, certificates and other documents and take such other actions as may be necessary or appropriate to carry out the intent of this resolution.

This Resolution shall take effect immediately.

I certify that the foregoing resolution was duly adopted by the governing body of the municipal corporation named therein at a duly convened meeting thereof, held upon due notice and in accordance with all applicable laws, charters, by-laws and ordinances, including but not limited to the Open Meetings Law, as follows:

Date of Meeting: December 5, 2023

Vote: Yes _____ No _____ Abstaining/Absent _____

Clerk of governing body
of municipal Participant

Date

SEAL

**RESOLUTION AUTHORIZING PARTICIPATION IN
COOPERATIVE ENERGY PURCHASING SERVICE
(NYSMEC) FOR ELECTRICITY**

WHEREAS, Article 5-G of the New York State General Municipal Law authorizes municipal corporations to enter into cooperative agreements for the performance or exercise of services, functions, powers or activities on a cooperative or contract basis among themselves or one for the other, and

WHEREAS, Section 119-n of the General Municipal Law defines the term "municipal corporation" for the purposes of Article 5-G as a county outside the city of New York, a city, a town, a village, a board of cooperative educational services, a fire district or a school district; and

WHEREAS, the Greater Southern Tier (GST) BOCES Board of Education (hereinafter sometimes referred to as "Participant") is a "municipal corporation" as defined above; and

WHEREAS, this Board wishes for this municipal corporation to become or remain a Participant pursuant to the Municipal Cooperation Agreement For Energy Purchasing Services dated the 1st day of May 2005 (the "Agreement"), among municipal corporations collectively identified as the New York School and Municipal Energy Consortium ("NYSMEC") upon the terms of the Agreement and further wishes to authorize participation as an energy consumer as specified below.

NOW THEREFORE, BE IT RESOLVED, that this Board hereby determines that it is in the interests of the Greater Southern Tier (GST) BOCES to participate in the NYSMEC, and authorizes and directs the Assistant Superintendent of Finance and/or the Director of Facilities to sign the Agreement and/or the Billing Schedule and Agreement for electricity on its behalf; and

BE IT FURTHER RESOLVED, that this Board authorizes the Administrative Participant (as defined in the Agreement) to prepare, advertise, disseminate and open bids pursuant to the General Municipal Law and to award, execute and deliver binding contracts on behalf of this Board for the purchase of electricity delivered to the delivery point of the local utility distribution company for the Participant's facility or facilities, on a firm basis, for this Participant to the lowest responsible bidder as is determined by the Administrative Participant at a price for such commodity electricity not to exceed \$.0845 cents per kWh for a term of at least one year and no more than three years commencing May 1, 2024, and other terms and conditions, all as may be determined by the Administrative Participant, or to reject any or all such bids; and

BE IT FURTHER RESOLVED, that this Participant agrees to advertise said bid as may be directed by the Administrative Participant; and

BE IT FURTHER RESOLVED, that the officers and employees of this Participant are authorized to execute such other confirming agreements, certificates and other documents and take such other actions as may be necessary or appropriate to carry out the intent of this resolution.

This Resolution shall take effect immediately.

I certify that the foregoing resolution was duly adopted by the governing body of the municipal corporation named therein at a duly convened meeting thereof, held upon due notice and in accordance with all applicable laws, charters, by-laws and ordinances, including but not limited to the Open Meetings Law, as follows:

Date of Meeting: December 5, 2023

Vote: Yes _____ No _____ Abstaining/Absent _____

Clerk of governing body
of municipal Participant

Date

SEAL

Resolution

Greater Southern Tier (GST) BOCES

WHEREAS it is the plan of a number of Boards of Cooperative Educational Services (BOCES) during the 2023-2024 school year to bid jointly for the purchase of computer forms, computers, storage systems, accessories and replacement parts, administrative software, computer peripherals, related maintenance, data communication equipment, optical mark reading forms and related supplies and software for Regional Information Centers, and

WHEREAS, The Greater Southern Tier Board of Cooperative Educational Services desires to participate with other BOCES in New York State in the joint bidding of above mentioned commodities as authorized by General Municipal Law, Section 119-0 and Section 103 of Article 5-A, and

THEREFORE, BE IT RESOLVED that the Greater Southern Tier BOCES hereby appoints the Onondaga-Cortland-Madison BOCES to represent it in all matters related to the above, which are relative for the period of November 1, 2023, through October 31, 2024.

Certification

I, Kathleen E. Taylor Clerk of the Greater Southern Tier BOCES hereby certify that the above resolution was adopted by the required majority vote of the Board of Education at its meeting held on December 5, 2023.

Date: 12/6/23

Signature of Clerk: _____

Name of Clerk: Kathleen E. Taylor

RESOLUTION OF BOARD OF EDUCATION

WHEREAS, It is the plan of a number of BOCES districts in New York, to consent to jointly enter into agreements, for the 2023-2024 fiscal year, for ComSource, Converge Technology Solutions, Dell Marketing LP, MA Polce Consulting, MGT of America Consulting Corp, QNA Tech, and,

WHEREAS, The Greater Southern Tier (GST) BOCES is desirous of participating with other BOCES Districts in New York State in joint agreements for the software packages and licensing mentioned above as authorized by General Municipal Law, Section 119-0, and,

BE IT RESOLVED, That the Greater Southern Tier (GST) BOCES Board of Education authorizes Erie 1 BOCES to represent it in all matters leading up to and entering into a contract for the purchase of and licensing of the above mentioned software packages, and record training sessions in Zoom and post those recorded sessions to the consortium, and,

BE IT FURTHER RESOLVED, That the Greater Southern Tier (GST) BOCES Board of Education agrees to assume its equitable share of the costs associated with Erie 1 BOCES negotiating the Agreements, and,

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

CERTIFICATION

It is hereby certified that the above motion was approved by the Greater Southern Tier (GST) BOCES Board of Education at its meeting, duly noticed, held on December 5, 2023 .

Dated December 6 , 2023

Kathleen E. Taylor, Board Clerk



Customer Disclosure Statement

Commodity Type

	Electricity	Natural Gas
<u>Price</u>		
Variable Price	Weighted average NYISO commodity price, plus an administrative fee of \$0.0012 per kWh, and any applicable taxes and/or agent fees.	Weighted average NYMEX commodity price, plus an administrative fee of \$0.11 per mcf, and any applicable taxes and/or agent fees.
Fixed Price	Fixed price inclusive of the commodity price, administrative fee and any applicable taxes and/or agent fees.	Fixed price inclusive of the commodity price, administrative fee and any applicable taxes and/or agent fees.
<u>Length of Contract</u>		
Variable Price	Month-to-month commencing on the first meter read date.	Month-to-month commencing on the first meter read date.
Fixed Price	Fixed term as indicated in an Addendum signed by the parties.	Fixed term as indicated in an Addendum signed by the parties.
<u>Terms of Renewal</u>		
Variable Price	Month-to-month until terminated upon 30 days prior notice.	Month-to-month until terminated upon 30 days prior notice.
Fixed Price	Month-to-month after conclusion of fixed term.	Month-to-month after conclusion of fixed term.
<u>Process Customer May Rescind Agreement without Penalty</u>	Residential customers have right to cancel within three business days of receipt of the utility switch letter.	
<u>Termination Fees</u>		
Variable Price	None	None
Fixed Price	The account usage for the remainder of the fixed term multiplied by the fixed price as per the Addendum.	The account usage for the remainder of the fixed term multiplied by the fixed price as per the Addendum.
<u>Late Payment Fees</u>		
Variable Price	1.5% of any unpaid amount, including latest charges, any prior past due balances and outstanding late fees.	1.5% of any unpaid amount, including latest charges, any prior past due balances and outstanding late fees.
Fixed Price	Same as Variable Price terms.	Same as Variable Price terms.
<u>Savings Calculation</u>		
Variable Price	While not guaranteed, a report will be provided each month that shows ECA's commodity price compared to the utility's rate.	While not guaranteed, a report will be provided each month that shows ECA's commodity price compared to the utility's rate.
Fixed Price	Not applicable.	Not applicable

ENERGY SUPPLY DISCLOSURE STATEMENT

This Disclosure Statement has important information you need to know before you commit to electric and/or natural gas service from the Energy Cooperative of America, Inc. (ECA). ECA is a Not-for-Profit corporation whose members include a variety of electricity and natural gas end users. ECA's purpose is to provide to its members the lowest cost alternative for reliable supplies of electricity and natural gas. This is accomplished by purchasing wholesale energy supplies and services and then disaggregating those supplies and services to ECA members, with the only added cost being its administrative fee to cover its overhead. ECA welcomes new members upon credit qualification and acceptance by its Board of Directors. New members will be required to sign a Membership Form and Billing/Payment History Form. You may terminate your membership by providing thirty (30) days' written notice (this is effectively a month-to-month contract), unless you have entered into an Addendum with a fixed contract term. ECA will provide electricity and/or natural gas to your facilities on a monthly basis. ECA's energy supplies will be delivered to your facilities via the local electric utility's wires or the local natural gas utility's pipelines.

Service Arrangements

Electricity

Electricity supply will be provided to your facilities by ECA on a cost per KWh basis. This price shall be ECA's weighted average commodity price for a given month plus an administrative fee of \$0.0012 per Kwh together with any applicable taxes or agent fees, if any. In the alternative, negotiated rates may be set forth in the attached Addendum A (these are considered fixed term contracts). The local electric utility will provide transmission and distribution of that electricity at rates approved by the New York State Public Service Commission and any other applicable state governing body. The local electrical utility is also required by law to serve as provider of last resort for commercial electricity supply use, and respond to service calls as set forth hereafter. The provisions of the Home Energy Fair Practices Act protect residential electric members. ECA is required to provide Environmental Disclosure Label information to its electric customers twice a year inserted in their supply bills.

Natural Gas

Natural gas supply will be provided to your facilities by ECA on a cost per Mcf basis. This price shall be ECA's weighted average commodity price for a given month plus an administrative fee of \$0.11 per Mcf together with any applicable taxes or agent fees, if any. In the alternative, negotiated rates may be set forth in the attached Addendum A (these are considered fixed term contracts). The local natural gas utility will provide transportation of that natural gas at rates approved by the New York State Public Service Commission and any other applicable state governing body. The local natural gas utility is also required by law to serve as provider of last resort for commercial natural gas supply use, and respond to service calls as set forth hereafter. The provisions of the Home Energy Fair Practices Act protect residential natural gas members.

Policies

Office Locations and Hours

ECA's offices are located at 1408 Sweet Home Road Suite 8 Amherst, New York 14228, and are open from 8:00 AM to 4:30 PM Monday through Friday. ECA can be reached by telephone at (716) 580-3506. Telephone service hours are from 8:00 AM to 4:30 PM Monday through Friday, and a voice mail directory is in operation at all times.

Bill Payment Process

For electricity: ECA will bill directly for electricity supply and the local electric utility will bill directly for its delivery services. ECA bills will be issued monthly and the local electric utility's bills will be issued per their normal practice, with the exception of those utilities that offer a single bill option, which currently includes National Grid, NYSEG and Rochester Gas & Electric.

For natural gas: ECA will bill for both natural gas supply and the local natural gas utility's delivery services, with the exception of the NYSEG, RG&E, National Grid and National Fuel Residential programs. ECA bills will be issued monthly and payment is due as indicated on the bill.

The local electric and/or natural gas utility will read your electric/gas meter monthly to calculate your monthly usage. The utility will then assess charges to your account based upon those usages and ECA will use the usages to calculate your monthly charges for energy supply. Should the utility's usage information not be available in a timely fashion, ECA reserves the right to issue a prebill (in lieu of a security deposit) based on estimated usages each month and then adjust a subsequent bill to correct for actual usage shown by meter readings. ECA reserves the right to charge a late payment fee of 1.5% of the amount due for payments along with any past due balances and unpaid late payment fees not made by their due date. Returned checks and failed ACH payments will be assessed a \$25.00 returned check/failed ACH payment charge. If the member defaults, to the extent permitted by law, ECA will pursue formal collection of any balance owed, together with the expenses of enforcement and collection of said balance, including, without limitation, reasonable attorney's fees and related costs associated with the formal collection of any balance due.

Complaint and Dispute Resolution

If you have any complaints regarding your electric or natural gas service or your monthly bill, please contact us at (716) 580-3506. If ECA's staff cannot resolve your dispute, you will have the opportunity to present your dispute to ECA's Board of Directors at their next scheduled Board meeting. In the mean time, you are obligated to pay any disputed invoice in full, with the exception of any obvious errors, until said dispute can be resolved to the satisfaction of yourself and ECA. If the dispute cannot be resolved within forty-five (45) days, the dispute shall be submitted to binding arbitration conducted pursuant to the rules, regulations and procedures of the American Arbitration Association.

Amendment, Cancellation or Expiration of Agreement

ECA's Membership Agreement may be amended from time to time upon approval of the ECA Board of Directors. Any amendment does not take effect until thirty (30) days after its approval by the Board of Directors. As set forth hereafter, membership in ECA may be terminated upon thirty (30) days' prior written notice, at which time the member may choose another provider of electricity and/or natural gas, or return to the local utility for its commodity supply. ECA will similarly give the member, as well as the applicable local electric or natural gas utility, a minimum of thirty (30) days' advance written notice prior to a termination of membership in ECA. ECA will follow the New York State Department of Public Service rules and the Home Energy Fair Practices Act to terminate Residential members from the cooperative.

Financial Obligations of the Cooperative

In the event of a default by a cooperative member, the existing members shall not assume any obligation of the cooperative either to the surety that provides any bond or bonds to the cooperative or the supplier of the commodity and/or services. The cooperative would take appropriate action to recover the amount from the defaulting member and return any amount recovered to the reserves of cooperative.

Allocation of Partial Payments

If a member does not pay its monthly bill in full, ECA will first credit the amount received to the outstanding balance, including any late fees, and then apply any remainder to current charges. Delinquencies of thirty (30) days or more are cause for termination of membership in ECA upon thirty (30) days' prior written notice. There is no preset termination fee for cancellation of this contract.

Historic Billing Information

ECA will consider a member's billing information to be confidential. If a member wishes for the billing information to be provided to the member or to be released to a third party, the member must notify ECA in writing.

Calls for Service Problems

If a member becomes aware of an electrical or gas emergency condition, experiences an unanticipated loss of electricity or gas service or experiences poor power quality, the member should contact its electric or natural gas utility at:

National Fuel Gas Corporation 1-800-444-3130
New York State Electric & Gas 1-800-572-1131
National Grid Power Corporation 1-800-932-0301
Rochester Gas & Electric 1-716-546-1100
Consolidated Edison Corp. 1-800-752-6633

Credit Checks

We may verify a member's credit history with either the utility or a credit reporting company upon the member's application for membership in ECA. Determination of credit worthiness will be at ECA's sole discretion in accordance with generally accepted business practices.

Customers' Rights and Obligations

Amendment of Agreement or Change of Electricity Providers

If a member wishes to terminate its membership in ECA and change electricity or natural gas providers, it must provide ECA with thirty (30) days' prior written notice. ECA will notify the local utility of the change of electricity or natural gas supplier. Any such change of energy supplier must take place at a scheduled meter reading date; otherwise there will be a meter reading charge as determined by the local utility. If ECA terminates the membership, the electricity or natural gas supply will automatically be provided by the local utility under its standard tariff, unless or until the former member chooses another supplier. Residential customers have right to cancel within three business days of receipt of the utility switch letter. Electricity or natural gas may only be shut off by the local utility under procedures approved by the Public Service Commission.

Third Party Notification

A member may direct that its bills be sent to a third party. Such requests must be provided in writing to ECA.

Department of Public Service Complaint Number

You may contact the NYSDPS at its toll-free number (1-888-697-7728) for information about, or questions regarding, energy service providers (ESCOs/Marketers) and the competitive energy market. The Department of Public Service is monitoring complaints against energy service companies. It will not resolve complaints, but an excessive number of complaints may result in an energy supply company no longer being allowed to supply electricity or natural gas. The Department of Public Service toll-free telephone number *for residential complaints* is 1-800-342-3377. Non-residential (or residential, should they so choose) customers may write the Department of Public Service at: Office of Consumer Services, Delmar Annex, Three Empire State Plaza, Albany, NY 12223-1350 or contact them by e-mail at <http://www.dps.state.ny.us>.

Addendum A to ECA Disclosure Statement
Transaction Confirmation and Supplement
to the
ELECTRIC BASE AGREEMENT

Between Seller and Buyer

Dated November 10, 2023

Seller: Energy Cooperative of America
Address: 1408 Sweet Home Road Ste 8
Amherst, New York 14228
Telephone: (716) 580-3506
Fax: (716) 932-7337

Buyer: Greater Southern Tier BOCES
Address 459 Philo Rd
Elmira, NY 14903
Telephone: 607-795-5323
Fax: 607-795-5308

Type of Service: Full Requirements

Term: 1 Year Starting after January 2024 meter reading and ending with January 2025 meter readings

Price: Per WFL BOCES Electric Bid 2024- 12 Bid Opening 9/21/23

NYSEG Bid Sheet	Attached is the detail Fixed Price Adder \$/kwh per Tariff Profile
RG&E Bid Sheet	Attached is the detail Fixed Price Adder \$/kwh per Tariff Profile
National Grid Bid Sheet	Attached is the detail Fixed Price Adder \$/kwh per Tariff Profile

Dual Billing. Energy is passed through at applicable Day Ahead Market zonal rates. Line Losses and NYS Clean Energy Standards (CES) charges are also passed through. A Fixed Adder inclusive of all other costs will be billed according to each account's utility assigned tariff profile starting after January 2024 meter reads to January 2025 meter reads. CES charges (RECs and ZECs) will be billed as a separate line item on the monthly invoices.

Tax Exempt % Yes

Quantities:

Special Conditions: (a) Buyer agrees to notify seller of any material changes in its electric requirements, such as plant shutdowns or scaling back of business operations, within five (5) days of the time that such changes are known by Buyer.

Account Information*: See attached sheet of account numbers.

ENERGY COOPERATIVE OF AMERICA ("SELLER")

GREATER SOUTHERN TIER BOCES ("BUYER")

By: 

By: _____

Title: Executive Director

Title: _____

Date: 11/10/23

Date: _____

WFL Bid 2024 Fixed Adder Rates - 9/12/23 1pm

LDC	Tariff Rate	Weighting	Fixed Price Adder	
NYSEG	31	2.95%	\$	0.00586
NYSEG	32	0.01%	\$	0.03816
NYSEG	33	46.80%	\$	0.01846
NYSEG	35	14.67%	\$	0.01723
NYSEG	37	0.84%	\$	0.01566
NYSEG	38	23.44%	\$	0.01853
NYSEG	40	11.27%	\$	0.01910
NYSEG	47	0.02%	\$	0.01748
RGE	101	0.08%	\$	0.01991
RGE	201	0.83%	\$	0.01991
RGE	301	23.70%	\$	0.02018
RGE	302	2.93%	\$	0.02128
RGE	601	0.09%	\$	0.00585
RGE	602	0.09%	\$	0.00585
RGE	701	4.41%	\$	0.01962
RGE	801	53.95%	\$	0.01868
RGE	803	8.08%	\$	0.01830
RGE	901	5.84%	\$	0.01889
NGRID	1SC1L	0.09%	\$	0.00642
NGRID	1SC2	0.12%	\$	0.01718
NGRID	1SC2D	5.18%	\$	0.01613
NGRID	1SC2L	0.04%	\$	0.00642
NGRID	1SC3	21.75%	\$	0.01768
NGRID	1SC-3 HP	56.23%	\$	0.01464
NGRID	1SC4L	0.03%	\$	0.01557
NGRID	2SC2	0.02%	\$	0.02581
NGRID	2SC3	4.11%	\$	0.01694
NGRID	2SC-3 HP	12.43%	\$	0.01268

Group Name	Utility	Account	Current Tariff Profile	Status
Greater Southern Tier BOCES	NYSEG	N01000002841658	35	Active
Greater Southern Tier BOCES	NYSEG	N01000003293222	35	Active
Greater Southern Tier BOCES	NYSEG	N01000004146361	37	Active
Greater Southern Tier BOCES	NYSEG	N01000007659006	37	Active

RESOLUTION OF BOARD OF EDUCATION

WHEREAS, It is the plan of a number of BOCES districts in New York, to consent to jointly enter into an agreement for the 2023 – 2024 fiscal year, for Amplify, CMC Neptune, imagiLabs, Imagine Learning, Kognity US, Inc., Local Impact, Robo Wunderkind, Tequipment, and,

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

BE IT RESOLVED, That the Greater Southern Tier (GST) BOCES Board of Education authorizes Erie 1 BOCES to represent it in all matters leading up to and entering into a contract for the purchase of and licensing of the above mentioned software/learning packages, and record training sessions in Zoom and post those recorded sessions to the consortium, and,

BE IT FURTHER RESOLVED, That the Greater Southern Tier (GST) BOCES Board of Education agrees to assume its equitable share of the costs associated with Erie 1 BOCES negotiating the Agreements, and,

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

CERTIFICATION

It is hereby certified that the above motion was approved by the Greater Southern Tier (GST) BOCES Board of Education at its meeting, duly noticed, held on December 5, 2023.

Dated December 6, 2023

Kathleen E. Taylor, Board Clerk

**SCHUYLER STEUBEN CHEMUNG TIOGA ALLEGANY BOCES
d/b/a Greater Southern Tier BOCES**

**Board Resolutions
12/5/23**

WHEREAS, Schuyler Steuben Chemung Tioga Allegany Board of Cooperative Educational Services d/b/a Greater Southern Tier BOCES (“BOCES”) is a political subdivision of the State of New York (“State”) and is duly organized and existing pursuant to the Constitution and laws of the State; and

WHEREAS, pursuant to applicable law, the governing board of BOCES (“Board”) is authorized to acquire, dispose of, and encumber personal property, including, without limitation, rights and interests in property, leases, and easements necessary to the functions or operations of BOCES; and

WHEREAS, the Board hereby finds and determines that the execution of one or more lease-purchase agreements (“Equipment Leases”) in the principal amount not exceeding the amount set forth below (“Principal Amount”) for the purpose of acquiring the property generally described below and to be described more specifically in the Equipment Leases (“Property”) for the school district identified below (“District”) is an appropriate function of BOCES; and

Description of Property: Laptops, Monitors, Printers, Wireless Video Audio Extender,
Whiteboard.

Principal Amount: \$349,200.00, plus any additional fees

District: Corning-Painted Post Area School District; and

WHEREAS, the Board has solicited bids or quotations from qualified, interested parties with respect to the financing of BOCES’ acquisition of the Property and has selected Banc of America Public Capital Corp (“Lessor”) to provide financing for the purchase of the Property via the Equipment Leases;

NOW THEREFORE, be it resolved by the Board as follows:

1. The Board hereby determines that it has critically evaluated the financing alternatives available to it and has prepared and approved an evaluation of such financing alternatives in accordance with 2 N.Y.C.R.R. § 39.2, and that entering into the Equipment Leases and financing the acquisition of the Property thereby is in the best interests of BOCES because the estimated costs of financing the acquisition of the Property thereby are less than the estimated costs of financing the acquisition of the Property via the issuance of indebtedness under the Local Finance Law (if the acquisition may be financed in such fashion). The evaluation of financing alternatives is attached hereto as Exhibit A and incorporated herein by reference and shall be available as a public record.

2. The Board hereby determines that its entry into the Equipment Leases will not cause the aggregate amount of outstanding indebtedness of BOCES to exceed the limit set forth in paragraph c of subdivision 6 of Section 109-b of the General Municipal Law.

3. BOCES is hereby authorized and directed to enter into the Equipment Leases, acquire the Property thereby, and otherwise perform all of its obligations thereunder; provided, however, that the aggregate amount of periodic payments, excluding interest, to be made pursuant to the Equipment Leases shall not exceed the Principal Amount. Any action taken on or before the date of these resolutions by or on behalf of BOCES in connection therewith is hereby ratified and confirmed.

4. Each of the District Superintendent and the Director of Finance, acting on behalf of BOCES, is hereby authorized to negotiate, enter into, execute, and deliver one or more Equipment Leases in substantially the form set forth in the document presently before the Board, which document shall be available for public inspection at the principal office of BOCES. Each of the District Superintendent and the Director of Finance, acting on behalf of BOCES, is hereby authorized to negotiate, enter into, execute, and deliver all such other documents relating to the Equipment Lease (including, but not limited to, escrow agreements) and take all such further actions as the District Superintendent or the Director of Finance, as applicable, deems necessary or appropriate to effectuate the consummation of the transactions contemplated by and the performance by BOCES of its obligations under the Equipment Leases. Without limiting the foregoing, each of the District Superintendent and the Director of Finance shall be authorized to take all such actions as may be necessary to ensure the qualification of the interest component of rent payments made under the Equipment Leases as excludable from gross income of the Lessor under Section 103 of the Internal Revenue Code of 1986.

5. The Lessee's obligations under the Equipment Leases shall be subject to annual appropriation or renewal by the Governing Body as set forth in each Equipment Lease and the Lessee's obligations under the Equipment Leases shall not constitute general obligations of the Lessee or indebtedness under the Constitution or laws of the State.

6. The Board hereby determines that the purpose of the acquisition of the Property is an object or purpose described in subdivision 32 of paragraph (a) of Section 11.00 of the Local Finance Law, and that the period of probable usefulness of said purpose is five (5) years. Accordingly, the term of the Equipment Leases authorized by this resolution will not be in excess of five (5) years.

7. The Board hereby determines that the acquisition of the Property is a Type II action that will not have a significant effect on the environment and, therefore, no determination of significance, environmental impact statement, findings statement, or other similar action is required under the State Environmental Quality Review Act.

8. The Board hereby determines that the authorization to enter into the Equipment Leases is not subject to any mandatory or permissive referendum pursuant to the Local Finance Law or Section 109-b of the General Municipal Law.

9. These resolutions shall take effect immediately upon their adoption.

ADOPTED on this December 5, 2023

The undersigned Clerk of the Board hereby certifies and attests that (i) he or she has access to the official records of the Board of BOCES; (ii) the foregoing resolutions were duly adopted by sufficient vote of the members of the Board at a regular meeting of its members duly called, regularly convened, and attended throughout by the requisite quorum of the members thereof; (iii)

such resolutions have not been amended or altered and are in full force and effect on the date stated below; and (iv) such meeting of the Board relating to the authorization and delivery of the Equipment Lease was (a) held within the geographic boundaries of BOCES; (b) open to the public, allowing all people to attend; (c) conducted in accordance with internal procedures of the Board; and (d) conducted in accordance with the charter of BOCES, if any, and the laws of the State of New York.

Signature of Clerk

Print Name: Kathleen E. Taylor

Official Title: Board Clerk

Date: December 6, 2023



November 14, 2023

Board of Education
Greater Southern Tier BOCES
9579 Vocational Drive
Painted Post, NY 14870

Corrective Action Plan for the 2022-23 Audit of Extra-Classroom Activity Funds

No material weaknesses or significant deficiencies were identified. Other matters that are opportunities for strengthening internal controls and operating efficiency were presented in the Management Letter.

OTHER MATTERS BUSH CAMPUS

Recurring Findings

Financially Inactive Clubs

Finding:

During the current year audit, we noted that 2 of 26 Student Activity Clubs were financially inactive.

Recommendation:

We recommend the Central Treasurer inform the Board of the inactivity of these clubs to determine the disposition of each club and their respective funds.

CORRECTIVE ACTION PLAN

Business Administrator along with the Central Treasurers will monitor clubs that are financially inactive for reasons not related to COVID and take appropriate action at the reorg meeting in July of each year.

Timely Deposits

Finding:

During our current year audit, 7 of 14 deposits examined were not submitted timely to the Central Treasurer. During our prior year audit, 1 of 10 deposits examined were not submitted timely to the Central Treasurer. Also, during the current year audit, 1 of 14 deposits examined were not deposited to the bank by the Central Treasurer in a timely manner. During our prior year audit, 1 of 10 deposits examined were not deposited to the bank by the Central Treasurer in a timely manner.

Recommendation:

In order to safeguard assets, we continue to recommend developing and implementing specific procedures to dictate how receipts will be handled from time of receipt until submission to the Central Treasurer, including proper dating and authorization of receipt documents and deposits. Funds should be secured at all times and submitted to the Central Treasurer within 3 business days of receipt. The Central Treasurer should deposit all funds to the bank within 3 business days of receipt.

CORRECTIVE ACTION PLAN

A procedure was developed two years ago on how receipts are handled in a timely manner and was emailed to the Principals and Central Treasurers. The Business Administrator emailed the procedure again to the Principals and Central Treasurers reminding them of this process.

Current Year Finding

Supporting Documentation

Finding:

During our current year audit, 2 of 14 receipts selected for examination did not have adequate supporting documentation.

Recommendation:

In accordance with *The Safeguarding, Accounting, and Auditing of Extra-Classroom Activity Funds*, and School District policy, we recommend all cash receipts be supported by documentation which indicates: the source of funds; detailed receipts, including, if applicable, admission ticket numbers; the activity to which the cash receipts should be credited; and total amount of cash received and authorizing signatures.

CORRECTIVE ACTION PLAN

Business Administrator will again remind Central Treasurers that all receipts must have appropriate and adequate supporting documentation.

Profit and Loss Statements

Finding:

Profit and Loss Statements were not completed for each of the 1 of 5 fundraisers selected for examination.

Recommendation:

In accordance with *The Safeguarding, Accounting, and Auditing of Extra-Classroom Activity Funds*, a Profit and Loss Statement must be prepared when a fundraiser is conducted.

CORRECTIVE ACTION PLAN

Business Administrator will again remind Central Treasures and advisors that profit loss statements must be turned in with all fundraisers to ensure the fundraiser is turning a profit.

Student Ledgers

Finding:

During the current year audit, 12 of 26 Student Activity Clubs failed to provide student ledgers.

Recommendation:

In accordance with *The Safeguarding, Accounting, and Auditing of Extra-Classroom Activity Funds*, and School District policy, we recommend that all Student Activity Clubs maintain student ledgers to ensure that the receipt and disbursement of assets is properly accounted for.

CORRECTIVE ACTION PLAN

Business Administrator will again remind Central Treasures and advisors that all ledgers need to be turned in by the last day of school each fiscal year to reconcile prior to audit.



*innovation in creating student success
through cooperative services*



November 14, 2023

Board of Education
Greater Southern Tier BOCES
9579 Vocational Drive
Painted Post, NY 14870

CORRECTIVE ACTION PLAN FOR THE 2021-22 EXTERNAL AUDIT

No material weaknesses or significant deficiencies were identified. Other matters that are opportunities for strengthening internal controls and operating efficiency were presented in the Management Letter.

OTHER MATTERS FOR DISCUSSION

During our audit, we became aware of future accounting pronouncements that may have an impact on future financial statements. This letter does not affect our report dated October 3, 2023 on the financial statements of the Greater Southern Tier BOCES (*Insero&Co*).

Impact of Future Standards of the Governmental Accounting Standards Board (GASB)

BOCES management is in the process of assessing the future effects of each of the following:

- GASB Statement No. 101, "Compensated Absences," effective for the year ending June 30, 2025.

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