

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 2024-2025:

Item #	CoSer #	Title	Establishment
90-25	251.493	STAFFING 1:6:1 W/GV BOCES	\$ 79,460
91-25	346.493	ITIN CONSULTANT TEACHER W/GV BOCES	\$ 3,720

These establishments will be supported as follows:

90-25	251.493	Campbell-Savona: \$79,460,
91-25	346.493	Campbell-Savona: \$3,720,

2. Budget Increases for 2024-2025:

Item #	CoSer #	Title	Increase	From	To
92-25	403.001	ALT ED - AD BASED LRNG (ABL)	\$ 125	\$ 157,871	\$ 157,996
93-25	426.000	EXPL ENRICHMNT-BASE	\$ 4,853	\$ 76,284	\$ 81,137
94-25	430.000	E-LEARNING BASE-COORD	\$ 2,500	\$ 146,424	\$ 148,924
95-25	500.000	COMMUNITY SCHOOLS-BASE	\$ 23,689	\$ 72,000	\$ 95,689
96-25	508.000	LIBRARY SERVICE/MEDIA (BASE)	\$ 5,500	\$ 81,374	\$ 86,874
97-25	511.000	PRINTING	\$ 72,251	\$ 1,317,561	\$ 1,389,812
98-25	512.000	COMP SVC-CAI/LAN	\$ 2,137	\$ 103,615	\$ 105,752
99-25	513.000	LIBRARY AUTOMATION (BASE)	\$ 1,300	\$ 192,115	\$ 193,415
100-25	527.000	INSTR MAT DEVEL-ELEM SCIENCE	\$ 1,873	\$ 402,664	\$ 404,537
101-25	537.000	SCH CURR-BASE	\$ 22,661	\$ 282,805	\$ 305,466
102-25	550.591	COMPUTER SVC, INSTR W/ ERIE 1 BOCES	\$ 66,159	\$ 2,226,044	\$ 2,292,203
103-25	605.000	CSC- BASE	\$ 49,446	\$ 195,482	\$ 244,928
104-25	629.591	COMPUTER SERVICE:MGMT W/ ERIE 1 BOC	\$ 37,365	\$ 3,072,721	\$ 3,110,086

These increases will be supported as follows:

90-25	251.493	Campbell-Savona: \$79,460
91-25	346.493	Campbell-Savona: \$3,720
92-25	403.001	Bath: \$125
93-25	426.000	Campbell-Savona: \$1,163, Canaseraga: \$3,690
94-25	430.000	Elmira Heights: \$2,500
95-25	500.000	Bath: \$23,689
96-25	508.000	Elmira Heights: \$5,500
97-25	511.000	Addison: \$2,886, Alfred-Almond: \$160, Arkport: \$920, Avoca: \$508, Bath: \$4,758, Campbell-Savona: \$2,452, Canaseraga: \$189, Canisteo-Greenwood: \$105, Elmira: \$26,311, Elmira Heights: \$2,140, Hammondsport: \$1,324, Hornell: \$1,137, Horseheads: \$8,812, Jasper-Troupsburg: \$9, Odessa-Montour: \$4,324, Prattsburgh: \$358, Spencer-Van Etten: \$4,469, Watkins Glen: \$2,807, Waverly: \$5,795, Dundee: \$23, Chemung County: \$712, City of Hornell:

		\$312, CCC: \$363, Steuben County: \$103, Town of Big Flats: \$263, Village of Horseheads: \$1,011
98-25	512.000	Hammondsport: \$500, Odessa-Montour: \$1,637
99-25	513.000	Elmira Heights: \$700, Watkins Glen: \$600
100-25	527.000	Arkport: \$350, Eastern Suffolk BOCES (East Moriches UFSD: \$566), Rockland BOCES: \$957
101-25	537.000	Arkport: \$22,661
102-25	550.591	Alfred-Almond: \$2,441, Arkport: \$7,034 Avoca: \$47,856, Bath: (\$2,500), Bradford: \$12,550, Canaseraga: (\$642), Hammondsport: (\$1,864)
103-25	605.000	Horseheads: \$30,520, Waverly: \$8,599, Misc. Revenue: (\$10,327)
104-25	629.591	Addison: \$10,617, Alfred-Almond: (\$6,101), Arkport: \$2,101 Avoca: \$11,211, Bath: \$7,934, Bradford: \$516, Canaseraga: \$7,616, Hammondsport: \$1,672, Jasper-Troupsburg: \$1,800

3. Budget Decreases for 2024-2025:

Item #	CoSer #	Title	Decrease	From	To
105-25	328.693	INTERNAL AUDITOR W/TST BOCES	\$ 2,728	\$ 85,587	\$ 82,859
106-25	659.591	PLANNING SERVICES W/ERIE 1 BOCES	\$ 23,128	\$ 182,305	\$ 159,177

These decreases will be supported as follow:

105-25	328.693	Jasper-Troupsburg: (\$2,728)
106-25	659.591	Horseheads: (\$23,128)

4. Transfers within programs for 2024-2025:

<u>COSER NO.</u>	<u>PROGRAM</u>	<u>BUDGET CODE</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>
605	COMPUTER SERVICES MGMT.	A605-7710-204-D-00 Small Equip	\$ 233,189	
		A605-7710-205-D-00 Software	\$ 133,377	
		A605-7710-210-D-00 Lg Equip >\$5000	\$ 23,670	
		A605-7710-411-D-00 Telephone	\$ 57,652	
		A605-7710-200-D-00 Equip \$500-\$4999		\$ 256,859
		A605-7710-400-D-00 Contractual		\$ 133,377
		A605-7710-400-D-00 Contractual		\$ 57,652
		A605-7710-205-D-01 Software	\$ 37,652	
		A605-7710-400-D-01 Contractual		\$ 37,652
		A605-7710-205-D-03 Software	\$ 15,076	
		A605-7710-400-D-03 Contractual		\$ 15,076
		A605-7710-210-D-08 Lg Equip >\$5000	\$ 56,026	
		A605-7710-200-D-08 Equip \$500-\$4999		\$ 56,026
		A605-7710-400-D-12 Contractual	\$ 13,397	
		A605-7710-205-D-12 Software		\$ 13,397
		A605-7710-411-D-53 Telephone	\$ 21,643	
		A605-7710-400-D-53 Contractual		\$ 21,643
			\$ 591,682	\$ 591,682
001	CENTRAL ADMINISTRATION	A001-1490-816-0-00 Health Ins	\$ 175,000	
		A001-1900-700-0-00 Int. on Rev. Notes		\$ 175,000

			\$	175,000	\$	175,000
702	SPECIAL ED ADMINISTRATION	A702-4010-400-0-00 Contractual			\$	23,626
		A702-4010-422-0-00 Liability Ins	\$	23,626		
			\$	23,626	\$	23,626

B. Purchasing

1. 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 2024-2025 fiscal year, Kialo GmbH, 3P Learning, and Carnegie Learning, etc.
2. Approval of the Electric Base Agreement, as attached, with Energy Cooperative of America for one-year, effective January 2025 through January 2026.

C. Approval of Leases

1. Approval of lease agreement, as attached, effective September 1, 2024, through June 30, 2025, with Elmira College, Cowles Hall, W. Washington Avenue, Elmira, NY 14901. This space is being utilized by the New Visions Health Careers Exploration Program.
2. Approval of lease agreement, as attached, effective August 1, 2024, through July 31, 2027, for additional space at Corning Community College Health Education Center, 132 Denison Parkway East, Corning, NY 14830.

D. Corrective Action Plans

1. Acceptance of the Corrective Action Plan for the 2023-2024 External Audit of the Extra-Classroom Activity Funds, as attached.
2. Acceptance of the Corrective Action Plan for the 2023-2024 External Audit of General Fund, as attached.

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 2024 – 2025 fiscal year, for Kialo GmbH, 3P Learning, Carnegie Learning, Deeloh Technologies (dba Extempore), EdforTech Alliance, Khan Academy, Inc, Learning Explorer, Inc., MakeMusic, Inc., McGraw-Hill, Merlyn Mind, Inc.(CDWG), Mosa Mack Science, Inc., Study.com, Tequipment, Working on Learning (dba Teachermade), Brisk Labs Corp, Age of Learning, Inc, Benchmark Education Company, LLC, CharmTech Labs, Edmentum, Harris Computer Corp, Houghton Mifflin Harcourt, Imagination Station (dba Istation), Just Right Reader, Learning A-Z, Lexia Learning Systems, MobyMax Education, Nearpod, LLC, Newsela, Reading Horizons, Renaissance Learning, William H. Sadlier, Inc. and,

WHEREAS, The 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 3, 2024.

Dated _____, 2024

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 14, 2024

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 2025 meter reading and ending with January 2026 meter readings

Price: Per WFL BOCES Electric Bid 2025 - 12 Bid Opening 9/20/24

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 2025 meter reads to January 2026 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")

By: Joseph Macaro

Title: Executive Director

Date: 11/14/24

GREATER SOUTHERN TIER BOCES ("BUYER")

By: _____

Title: _____

Date: _____

LDC	Tariff Rate	Weighting	Fixed Price		Annual kWh
			Adder		
NYSEG	31	2.23%	\$	0.00586	1,832,976
NYSEG	32	0.00%	\$	0.01374	1,413
NYSEG	33	49.16%	\$	0.01738	38,368,221
NYSEG	35	14.90%	\$	0.01678	11,680,572
NYSEG	37	0.84%	\$	0.01436	800,081
NYSEG	38	23.22%	\$	0.01679	18,501,244
NYSEG	40	9.64%	\$	0.01694	10,359,840
NYSEG	47	0.02%	\$	0.01584	15,120
RGE	201	0.74%	\$	0.01635	266,352
RGE	301	24.71%	\$	0.02012	8,341,707
RGE	302	2.56%	\$	0.02022	1,057,303
RGE	601	0.11%	\$	0.00635	33,441
RGE	602	0.10%	\$	0.00669	35,756
RGE	701	4.71%	\$	0.02078	1,771,556
RGE	801	52.64%	\$	0.01697	16,894,153
RGE	803	10.37%	\$	0.01734	3,360,593
RGE	901	4.07%	\$	0.01634	1,404,632
NGRID	1SC1L	0.10%	\$	0.00632	17,772
NGRID	1SC2	0.15%	\$	0.01818	30,008
NGRID	1SC2D	4.84%	\$	0.01481	891,687
NGRID	1SC2L	0.04%	\$	0.00632	19,620
NGRID	1SC3	26.06%	\$	0.01483	4,967,169
NGRID	1SC-3 HP	52.25%	\$	0.01457	9,620,432
NGRID	1SC4L	0.04%	\$	0.01355	8,450
NGRID	2SC2	0.01%	\$	0.02510	2,480
NGRID	2SC3	4.01%	\$	0.01524	736,176
NGRID	2SC-3 HP	12.50%	\$	0.01228	2,255,283

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

AGREEMENT BETWEENELMIRA COLLEGE AND GREATER SOUTHERN TIER BOCES

THIS AGREEMENT is made as of the last date of execution set forth below, by and between Elmira College, Elmira, NY, an educational institution organized pursuant to the laws of the State of New York, and Greater Southern Tier BOCES (hereinafter called "BOCES").

WHEREAS, the College desires to provide space for the New Visions Health Careers Exploration Program, located at Cowles Hall, West Washington Ave, Elmira, NY and

WHEREAS, BOCES desires to accept the Premises from the College, and the College desires to provide the Premises to BOCES upon the terms and conditions set forth;

NOW, THEREFORE, IT IS HEREBY AGREED by and between the College and BOCES as follows:

1. PREMISES: Pending approval from the New York State Education Department, the College provides to BOCES and BOCES accepts from the College a classroom that sits up to 20 students both in the morning and in the afternoon. The Premises is agreed to for educational purposes and may be used only for general classroom space purposes. Use of the Premises, or any additional College space, not otherwise referred to herein, will be by mutual agreement and the written permission of the College.

2. TERM: The term of this Agreement shall commence on September 1, 2024, and end on June 30th, 2025 with the option to renew for additional years. Either party may terminate the agreement upon six months written notice.

3. SCHEDULE: Students will be on the Greater Southern Tier BOCES Bush Campus on Tuesdays for college ACE English. If this schedule changes, the BOCES will communicate directly with Elmira College on the schedule change within 24 hours.

4. AUTHORIZED USE OF COLLEGE COMPUTING RESOURCES: Computing resources may be accessed and used only for the purposes authorized by the College. Computer users must agree to abide by and comply with all of the terms and conditions set forth in Elmira College's Acceptable Use Policy.

5. BOCES'S INDEMNITY OBLIGATION: BOCES covenants and agrees to defend, indemnify, and hold harmless the College, its Board of Trustees, its officers, its employees, its contractors, and its agents from and against any and all claims, demands, suits, liabilities, judgements, costs, and expenses (including reasonable attorneys' fees) (collectively, "Claims") arising out of, or on account of, BOCES occupancy, possession, or use of the Premises (including but not limited to any act or omission of BOCES; its officers, employees, contractors, and agents; or its students; or its visitors, guests, and invitees) except as to so much of the Claim that is the result of the negligence or the breach of this Agreement by College, or its employees, contractors, or agents.

6. RISK OF LOSS: All property of BOCES kept or stored on the Premises shall be so kept or stored at the risk of BOCES only, and BOCES shall hold the College harmless from any claims arising out of damage to the same, including subrogation claims by BOCES insurance carriers.

7. BOCES INSURANCE OBLIGATION: BOCES covenants and agrees to maintain in full force and effect during the term hereof, and for any period after the expiration of the agreement term during which

10. BOCES COOPERATION: BOCES hereby agrees to abide by all laws applicable to the operation of Premises; cooperate with the College's custodial, maintenance, and related activities; and give immediate notice to the College in the case of fire, accident, or similar event on the Premises and in case of defects in the Premises or any fixtures or equipment therein. BOCES also agrees it is legally responsible for all that may occur relative to the use of Premises, including:

- a. BOCES certifies that it is fully responsible to ensure that the Premises are adequate to engage in desired activities safely;
- b. BOCES assumes full responsibility for the conduct of all persons involved in the use of the Premises by BOCES;
- c. BOCES will provide adequate supervision, by adults age 18 and above, trained in emergency procedures reasonably expected of the activities begin undertaken;
- d. BOCES assumes full responsibility for the cost of repair or replacement of property damaged or destroyed during the use of the Premises by BOCES;
- e. BOCES certifies that if the use of the Premises is a covered activity according to the College's Child Protection Policy, then a Covered Activity Permit must be completed and submitted along with the signed agreement.

11. ENTIRE AGREEMENT: This agreement sets forth all of the promises, agreements, conditions, and understandings between the parties hereto pertaining to the Premises and to such other matters as are referred to herein, and there are no promises, agreements, conditions, understandings, warranties, or representations of any kind, oral or written, expressed or implied, by either party to the other. This agreement may be revised, amended, or otherwise changed only in a writing signed by both parties.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be signed by their authorized officers as follows:

Elmira College




By: Patricia Ireland, Provost

3/15/24

Date

GST BOCES



By: Stacy Saglibene, District Superintendent

3/18/24

Date

LEASE AGREEMENT BETWEENCORNING COMMUNITY COLLEGE AND GREATER SOUTHERN TIER BOCES

THIS LEASE AGREEMENT is made as of the last date of execution set forth below, by and between Corning Community College, Corning, NY (hereinafter called "the College"), an educational institution organized pursuant to the laws of the State of New York, and Greater Southern Tier BOCES (hereinafter called "BOCES").

WHEREAS, the College desires to lease space for the New Visions Program in the Health Education Center, located at 132 Denison Parkway East, Corning, NY, 14830 (the "Premises"); and

WHEREAS, BOCES desires to lease the Premises from the College, and the College desires to lease the Premises to BOCES upon the terms and conditions set forth;

NOW, THEREFORE, IT IS HEREBY AGREED by and between the College and BOCES as follows:

1. PREMISES: Pending approval from the New York State Education Department, the College leases to BOCES and BOCES leases from the College 508 square feet of educational space identified as HEC212 located on the 2nd floor of the Health Education Center. The Premises is leased for educational purposes and may be used only for general classroom space purposes. Use of the Premises, or any additional College space, not otherwise referred to herein, will be by mutual agreement and the written permission of the College.
2. TERM: The term of this Lease shall commence on August 1, 2024, and end on July 31, 2027, with the option to renew for two additional one-year terms. Either party may terminate the agreement upon six months written notice.
3. RENTAL: BOCES agrees to pay to the College the sum of six thousand dollars (\$6,000) per year for the 508 square feet of classroom space of the leased Premises. Payments shall be made in one annual installment during the term of the Lease.
4. AUTHORIZED USE OF COLLEGE COMPUTING RESOURCES: Computing resources may be accessed and used only for the purposes authorized by the College. Computer users must agree to abide by and comply with all of the terms and conditions set forth in Corning Community College's Acceptable Use Policy.
5. BOCES'S INDEMNITY OBLIGATION: BOCES covenants and agrees to defend, indemnify, and hold harmless the College, its Board of Trustees, its officers, its employees, its contractors, and its agents from and against any and all claims, demands, suits, liabilities, judgements, costs, and expenses (including reasonable attorneys' fees) (collectively, "Claims") arising out of, or on account of, BOCES occupancy, possession, or use of the Premises (including but not limited to any act or omission of BOCES; its officers, employees, contractors, and agents; or its students; or its visitors, guests, and invitees) except as to so much of the Claim that is the result of the negligence or the breach of this Lease by College, or its employees, contractors, or agents.

6. **RISK OF LOSS:** All property of BOCES kept or stored on the Premises shall be so kept or stored at the risk of BOCES only, and BOCES shall hold the College harmless from any claims arising out of damage to the same, including subrogation claims by BOCES insurance carriers.

7. **BOCES INSURANCE OBLIGATION:** BOCES covenants and agrees to maintain in full force and effect during the term hereof, and for any period after the expiration of the Lease term during which BOCES remains in possession of the Premises with or without College's permission, at BOCES own cost and expense, a policy or policies naming Corning Community College as an additional insured as follows:

- A. Workers Compensation: Statutory Limits for the relevant States;
- B. Employers Liability: \$1,000,000 per Claim and Aggregate;
- C. Professional Liability: \$1,000,000 per Claim and Aggregate;
- D. Sexual Abuse/Molestation: \$1,000,000 per Claim and Aggregate;
- E. General Liability: \$1,000,000 per Occurrence and \$10,000,000 Annual Aggregate

8. **COLLEGE'S INDEMNITY OBLIGATION:** College covenants and agrees to defend, indemnify, and hold harmless BOCES, its Board of Education, its officers, its employees, its contractors, and its agents from and against any and all claims, demands, suits, liabilities, judgments, costs, and expenses (including reasonable attorneys' fees) (collectively, "Claims") arising out of, or on account of, College's obligations under this Lease (including but not limited to any act or omission of College; or its officers, employees, contractors, and agents; or its students; or its visitors, guests, and invitees) except as to so much of the Claim that is the result of the negligence or the breach of this Lease by BOCES, or its employees, contractors, or agents.

9. **DESTRUCTION OF PREMISES:** If the Premises are damaged by fire or other insured casualty, and such damage can be repaired within ninety (90) days of the date of such occurrence, this Lease shall remain in full force and effect, and the College shall promptly repair such damage at its expense; and in that event, there shall be a proportionate abatement of the rent for so much of the Premises as may be unusable during the period of repair. If the Premises are damaged to such an extent that the damage cannot be repaired within ninety (90) days, this Lease shall terminate at the option of BOCES upon written notice given within thirty (30) days' after BOCES is informed by College that such repairs will, or are expected to, take more than ninety (90) days. If this option is not exercised, then this Lease shall continue in full force and effect. The College's obligation to repair or rebuild pursuant to this paragraph shall be limited to a basic building and to the extent of sufficient insurance proceeds. Except as herein provided, there shall be no obligation to repair or rebuild in the case of fire or other casualty.

10. BOCES COOPERATION: BOCES hereby agrees to abide by all laws applicable to the operation of Premises; cooperate with the College's custodial, maintenance, and related activities; and give immediate notice to the College in the case of fire, accident, or similar event on the Premises and in case of defects in the Premises or any fixtures or equipment therein. BOCES also agrees it is legally responsible for all that may occur relative to the use of Premises, including:

- a. BOCES certifies that it is fully responsible to ensure that the Premises are adequate to engage in desired activities safely;
- b. BOCES assumes full responsibility for the conduct of all persons involved in the use of the Premises by BOCES;
- c. BOCES will provide adequate supervision, by adults age 18 and above, trained in emergency procedures reasonably expected of the activities being undertaken;
- d. BOCES assumes full responsibility for the cost of repair or replacement of property damaged or destroyed during the use of the Premises by BOCES;
- e. BOCES certifies that if the use of the Premises is a covered activity according to the College's Child Protection Policy, then a Covered Activity Permit must be completed and submitted along with the signed agreement.

11. ENTIRE AGREEMENT: This Lease sets forth all of the promises, agreements, conditions, and understandings between the parties hereto pertaining to the Premises and to such other matters as are referred to herein, and there are no promises, agreements, conditions, understandings, warranties, or representations of any kind, oral or written, expressed or implied, by either party to the other. This agreement may be revised, amended, or otherwise changed only in a writing signed by both parties.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be signed by their authorized officers as follows:

Corning Community College

Lisa Patrick

By: Lisa Patrick, Executive Director of Finance/CFO

Date

3/4/24

GST BOCES

Stacy Sagibene

By: Stacy Sagibene, District Superintendent

3/7/24
Date



Tracy Loukopoulous, Assistant Superintendent for Finance

459 Philo Road, Elmira, NY 14903

tloukopoulous@gstboces.org • 607-739-3581, ext. 7001105

Service • Leadership • Collaboration • Integrity

November 25, 2024

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

Corrective Action Plan for the 2023-2024 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

Timely Deposits

Finding:

During our current year audit, 15 of 17 deposits examined were not submitted timely to the Central Treasurer. During our prior year audit, 7 of 14 deposits examined were not submitted timely to the Central Treasurer. Also, during the current year audit, 5 of 17 deposits examined were not deposited to the bank by the Central Treasurer in a timely manner. During our prior year audit, 1 of 14 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. Procedure reminders and updates were sent on 11/25/2024 to all club advisors regarding timeliness of deposits and back up documentation. Due to the transition to Building 11 our process had to change causing timing issues. This has been resolved.

Supporting Documentation

Finding:

During our current year audit, 5 of 17 receipts selected for examination did not have adequate supporting documentation. During our prior 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. Procedure reminders and updates were sent on 11/25/2024 to all club advisors regarding timeliness of deposits and back up documentation.

Student Ledgers

Finding:

During the current year audit, 26 of 26 Student Activity Clubs failed to provide student ledgers. During our prior 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. Ledgers are required to be turned in on a quarterly basis. October, January, April, and by July 31st to allow time to update with June interest and have for the August audit. Additionally, the ledgers that were turned in were done in excel and it was not able to be verified if the students or the instructors were completing the ledger books. We have made physical ledger books for the students and advisors to work on. These were handed out in September to all clubs.

Current Year Finding

Inactive Clubs

Finding:

During our current year audit 5 of 26 Student Activity Clubs were financially inactive, aside from interest. In our prior year audit, 2 of 26 Student Activity Clubs were financially inactive.

Recommendation:

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

CORRECTIVE ACTION PLAN

The Business Administrator in conjunction with the program Directors will review inactive clubs and recommend to board action where necessary. Due to changes in program purchases, several clubs have changed what they need funding for and what is covered by the BOCES.

OTHER MATTERS

Coopers Campus

Current Year Finding

Timely Deposits

Finding:

During our current year audit, 5 of 12 deposits examined were not submitted timely to the Central Treasurer. Also, during the current year audit, 1 of 12 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. Procedure reminders and updates were sent on 11/25/2024 to all club advisors regarding timeliness of deposits and back up documentation.

Student Ledgers

Finding:

During the current year audit, 22 of 22 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. Ledgers are required to be turned in on a quarterly basis. October, January, April, and by July 31st to allow time to update with June interest and have for the August audit. Additionally, the ledgers that were turned in were done in excel and it was not able to be verified if the students or the instructors were completing the ledger books. We have made physical ledger books for the students and advisors to work on. These were handed out in September to all clubs.

Supporting Documentation - Receipts

Finding:

During our current year audit, 2 of 12 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. Procedure reminders and updates were sent on 11/25/2024 to all club advisors regarding timeliness of deposits and back up documentation.

Supporting Documentation - Disbursements

Finding:

During our current year audit, 4 of 11 disbursements 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 disbursements be supported by documentation which indicates: the explanation for expense; detailed invoices, including, if applicable, invoices, vendor name; the activity to which the cash disbursements should be debited; and total amount of cash disbursed and authorizing signatures.

CORRECTIVE ACTION PLAN

Business Administrator will again remind Central Treasurers that all checks must have appropriate and adequate supporting documentation. Procedure reminders and updates were sent on 11/25/2024 to all club advisors regarding timeliness of deposits and back up documentation.

Inactive Clubs

Finding:

During our current year audit 4 of 22 Student Activity Clubs were financially inactive, aside from interest.

Recommendation:

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

CORRECTIVE ACTION PLAN

The Business Administrator in conjunction with the program Directors will review inactive clubs and recommend to board action where necessary. Due to changes in program purchases, several clubs have changed what they need funding for and what is covered by the BOCES.

Sales Tax

Finding:

During our current year audit 2 of 11 disbursements selected for examination paid sales tax when not required to.

Recommendation:

We recommend all club officers and advisors be educated as to when sales tax is applicable.

CORRECTIVE ACTION PLAN

The Business Administrator in conjunction with our External Auditors will hold a refresher training. Additionally, tax resources and documentation have been posted to the intranet site for all advisors as well as a recording from our auditors and presentation of taxability and club procedures.

OTHER MATTERS

Wildwood Campus

Current Year Finding

Timely Deposits

Finding:

During our current year audit, 7 of 10 deposits examined were not submitted timely to the Central Treasurer. Also, during the current year audit, 2 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. Procedure reminders and updates were sent on 11/25/2024 to all club advisors regarding timeliness of deposits and back up documentation.

Supporting Documentation - Receipts

Finding:

During our current year audit, 2 of 10 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. Procedure reminders and updates were sent on 11/25/2024 to all club advisors regarding timeliness of deposits and back up documentation.

Supporting Documentation - Disbursements

Finding:

During our current year audit, 2 of 11 disbursements 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 disbursements be supported by documentation which indicates: the explanation for expense; detailed invoices, including, if applicable, invoices, vendor name; the activity to which the cash disbursements should be debited; and total amount of cash disbursed and authorizing signatures.

CORRECTIVE ACTION PLAN

Business Administrator will again remind Central Treasurers that all checks must have appropriate and adequate supporting documentation. Procedure reminders and updates were sent on 11/25/2024 to all club advisors regarding timeliness of deposits and back up documentation.

Cash Disbursements - Shipping

Finding:

During our current year audit, 1 of 11 disbursements selected for examination was not shipped to the school. Instead, it was shipped to an individual's home address.

Recommendation:

We recommend all purchases be shipped directly to the school's address to ensure the items purchased are used by the Student Activity Clubs.

CORRECTIVE ACTION PLAN

Business Administrator will again remind Central Treasurers that all purchases should be sent to the BOCES. Procedure reminders and updates were sent on 11/25/2024 to all club advisors regarding timeliness of deposits and back up documentation.

Inactive Clubs

Finding:



Tracy Loukopoulous, Assistant Superintendent for Finance

459 Philo Road, Elmira, NY 14903

tloukopoulous@gstboces.org • 607-739-3581, ext. 7001105

Service • Leadership • Collaboration • Integrity

During our current year audit 2 of 20 Student Activity Clubs were financially inactive, aside from interest.

Recommendation:

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

CORRECTIVE ACTION PLAN

The Business Administrator in conjunction with the program Directors will review inactive clubs and recommend to board action where necessary. Due to changes in program purchases, several clubs have changed what they need funding for and what is covered by the BOCES.



Tracy Loukopoulous, Assistant Superintendent for Finance

459 Philo Road, Elmira, NY 14903

tloukopoulous@gstboces.org • 607-739-3581, ext. 7001105

Service • Leadership • Collaboration • Integrity

November 25, 2024

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

CORRECTIVE ACTION PLAN FOR THE 2023-2024 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 15, 2024 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.
- GASB Statement No. 102, "Certain Risk Disclosures," effective for the year ending June 30, 2025.
- GASB Statement No. 103, "Financial Reporting Model Improvements," effective for the year ending June 30, 2026.

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.