

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 2013-14:**

Item#	CoSer #	Title	In the Amount of	
117-14	343.499	Occupational Therapy Eval. w/ CAEW BOCES	\$	350
118-14	439.499	Exploratory Enrichment w/ CAEW BOCES	\$	1,060
119-14	554.494	School Curriculum Improv Planning w/ Monroe 1 BOCES	\$	96
120-14	644.693	Bus Driver Safety w/ TST BOCES	\$	1,750

These establishments will be supported as follows:

117-14	343.499	Jasper-Troupsburg: \$350
118-14	439.499	Campbell-Savona: \$1,060
119-14	554.494	Coming: \$96
120-14	644.693	Spencer Van-Etten: \$1,750

2. Budget Increases for 2013-14:

Item #	CoSer #	Title	Increase	From	To
121-14	250.499	Staffing 1:6:1 w/ CAEW	\$ 2,675	\$ 202,823	\$ 205,498
122-14	301.000	Itinerant Music	\$ 3,816	\$ 130,933	\$ 134,749
123-14	303.000	Itinerant Art	\$ 6,339	\$ 68,866	\$ 75,205
124-14	307.000	Itinerant English as a Second Language	\$ 40,532	\$ 278,234	\$ 318,766
125-14	310.000	Itinerant Speech Impaired	\$ 70,595	\$ 105,181	\$ 175,776
126-14	324.000	Itinerant Occupational Therapy	\$ 33,770	\$ 468,824	\$ 502,594
127-14	327.000	Itinerant Teacher of Deaf	\$ 10,709	\$ 90,331	\$ 101,040
128-14	328.693	Business Office Support w/TST BOCES	\$ 4,172	\$ 113,953	\$ 118,125
129-14	330.000	Itinerant Nurse	\$ 6,346	\$ 118,509	\$ 124,855
130-14	331.000	Itinerant Consultant Teacher	\$ 58,000	\$ 378,576	\$ 436,576
131-14	332.000	Itinerant School Social Worker	\$ 21,207	\$ 178,410	\$ 199,617
132-14	416.494	Academic Programs w/ Monroe 1 BOCES	\$ 613	\$ 3377	\$ 3,990
133-14	419.693	Academic Programs w/ TST BOCES	\$ 270	\$ 810	\$ 1,080
134-14	506.000	Curriculum Development	\$ 3,281	\$ 829,798	\$ 833,079
135-14	520.000	Comprehensive Support Services	\$ 8,246	\$ 63,150	\$ 71,396
136-17	525.000	Staff Development: Certified & Administrative	\$ 17,517	\$ 1,475,080	\$ 1,492,597
137-14	550.591	Computer Services Instructional w/ Erie 1 BOCES	\$ 71,165	\$ 1,063,848	\$ 1,135,013
138-14	559.693	Substance Abuse Info w/ TST BOCES	\$ 4,287	\$ 29,184	\$ 33,471
139-14	565.591	Library Services w/ Erie 1 BOCES	\$ 950	\$ 19,674	\$ 20,624
140-14	605.000	Computer Service: Management	\$ 111,601	\$12,583,317	\$12,694,918
141-14	609.000	Safety/Risk Management	\$ 18,075	\$ 642,304	\$ 660,379
142-14	617.000	School Food Management	\$ 85,089	\$ 1,748,259	\$ 1,833,348
143-14	629.591	Computer Svs Management w/ Erie 1 BOCES	\$ 18,408	\$ 2,979,987	\$ 2,998,395

These increases will be supported as follows:

121-14	250.499	Canisteo-Greenwood: (\$23,188) and Jasper-Troupsburg: \$25,863
122-14	301.000	Based on District Participation
123-14	303.000	Based on District Participation
124-14	307.000	Based on District Participation
125-14	310.000	Based on District Participation
126-14	324.000	Based on District Participation
127-14	327.000	Based on District Participation
128-14	328.693	Alfred-Almond: \$4,172
129-14	330.000	Based on District Participation
130-14	331.000	Based on District Participation
131-14	332.000	Based on District Participation
132-14	416.494	Jasper-Troupsburg: \$613

133-14	419.693	Spencer-Van Etten: \$270
134-14	506.000	Alfred-Almond: \$850, Canaseraga: \$849 and Canisteo-Greenwood: \$1,582
135-14	520.000	Based on District Participation
136-14	525.000	Addison: \$1,240, Alfred-Almond: \$200, Avoca: \$1,660, Canaseraga: \$590, Canisteo-Greenwood: \$10 and Elmira: \$13,817
137-14	550.591	Alfred-Almond: \$5,736, Arkport: \$1,400, Campbell-Savona: \$133, Canisteo-Greenwood: \$41,923, Hammondsport: \$21,956 and Hornell: \$17
138-14	559.693	Canisteo-Greenwood: \$558, Corning: \$2,282, Hammondsport: \$309 and Hornell: \$1,138
139-14	565.591	Alfred-Almond: \$950
140-14	605.000	Canisteo-Greenwood: \$540, Horseheads: \$11,061 and Watkins Glen: \$100,000
141-14	609.000	Elmira: \$18,075
142-14	617.000	Hornell: \$93,939
143-14	629.591	Alfred-Almond: \$2,342, Arkport: (\$1,399), Avoca: \$1,889, Bath: \$474, Campbell-Savona: \$10,463, Canaseraga: \$1,647, Canisteo-Greenwood: \$27,406, Hammondsport: \$3,102, Hornell: (\$39,310), Jasper-Troupsburg: \$138 and Prattsburgh: \$11,656

3. Budget Decreases for 2013-14:

Item #	CoSer #	Title	Decrease	From	To
144-14	312.000	Itinerant School Psychologist	\$ 3,568	\$ 199,584	\$ 196,016
145-14	313.000	Itinerant Interpreter for the Deaf	\$ 30,000	\$ 462,700	\$ 432,700
146-14	316.000	Itinerant Home & Career Skills	\$ 28,325	\$ 125,420	\$ 97,095
147-14	335.698	Itinerant-Comp Diagnostic Svs w/PNW BOCES	\$ 28,750	\$ 28,750	\$ 0
148-14	537.000	School/Curriculum Improvement Planning	\$ 923	\$ 1,533,355	\$ 1,532,432
149-14	547.591	School Curriculum Imp. Planning w/ Erie 1	\$ 1,314	\$ 42,934	\$ 41,620
150-14	603.599	Transportation w/ Broome BOCES	\$ 22,594	\$ 22,594	\$ 0

These decreases will be supported as follows:

144-14	312.000	Based on District Participation
145-14	313.000	Based on District Participation
146-14	316.000	Based on District Participation
147-14	335.698	Corning: (\$28,750)
148-14	537.000	Addison: (\$1,240), Alfred-Almond: \$548, Avoca: \$300, Canaseraga: (\$1,439, Canisteo-Greenwood: (\$1,592) and Waverly: \$2,500
149-14	547.591	Hornell: (\$1,314)
150-14	603.599	Elmira: (\$22,594)

4. Transfers within programs for 2013-14:

a. Transfers in excess of \$10,000.

<u>COSER</u> <u>NO.</u>	<u>PROGRAM</u>	<u>BUDGET CODE</u>	<u>TRANSFER</u> <u>IN</u>	<u>TRANSFER</u> <u>OUT</u>
220	Special Class: S/P Ratio 1:12:1	A220-4220-168-0-00 Teacher Aide		\$35,600
		A220-4220-801-0-00 Post Employment	\$1,804	
		A220-4220-811-0-00 NYS TRS	\$19,572	
		A220-4220-814-0-00 Disability-Support Staff	\$231	
		A220-4220-815-0-00 Social Security	\$4,166	
		A220-4220-819-0-00 HRA	\$2,055	
		A220-4220-821-0-00 Vision Insurance	\$246	
		A220-4220-822-0-00 HRA Administration	\$58	
		A220-4220-823-0-00 Flexible Spending Plan	\$17	
		A220-4220-300-9-00 Supplies & Materials	\$50	
		A220-4220-347-0-00 Auto Expenses	\$4,386	
		A220-4220-445-0-00 Workshop/Meeting Exp	\$15	
		A220-4220-151-0-00 Instructional Substitute	\$3,000	
		TOTAL	\$35,600	\$35,600
512	Computer Services, Instructional	A512-6360-200-0-01 Equipment		\$56,982
		A512-6360-400-0-01 Contract & Other		\$55,038
		A512-6360-204-0-01 Small Equipment	\$56,982	
		A512-6360-200-0-01 Equipment	\$55,038	
		TOTAL	\$112,020	\$112,020
605	Computer Services: Management	A605-7710-200-8-01 Equipment		\$10,413
		A605-7710-400-V-13 Contract & Other		\$1,284
		A605-7710-400-V-08 Contract & Other		\$2,568
		A605-7710-400-V-01 Contract & Other		\$3,852

A605-7710-400-V-18 Contract & Other		\$1,284
A605-7710-400-V-19 Contract & Other		\$1,284
A605-7710-400-V-04 Contract & Other		\$1,284
A605-7710-400-V-05 Contract & Other		\$1,284
A605-7710-400-V-07 Contract & Other		\$1,284
A605-7710-400-V-14 Contract & Other		\$1,284
A605-7710-200-8-18 Equipment		\$11,975
A605-7710-200-S-01 Equipment	\$10,413	
A605-7710-400-V-09 Contract & Other	\$15,408	
A605-7710-204-8-18 Small Equipment	\$11,975	
TOTAL	\$37,796	\$37,796

B. Federal Fund Establishments and Adjustments.

1. Grant Acceptance and Budget Establishments for 2013-14:

- a. TABE (Test of Adult Basic Education) Steuben County contract for services be accepted and the budget established in the amount of \$20,000 for the period January 1, 2014 through December 31, 2014 as attached. Approval was received on March 17, 2014.
- b. Regional Special Education Technical Assistance Support Centers (RSE-TASC Part I) Grant be accepted and the budget established in the amount of \$924,721 for the period July 1, 2013 through June 30, 2014 as attached. Approval was received on March 4, 2014.
- c. Regional Special Education Technical Assistance Support Centers (RSE-TASC Part II) Grant be accepted and the budget established in the amount of \$428,072 for the period July 1, 2013 through June 30, 2014 as attached. Approval was received on March 4, 2014.

C. 2013-14 Internal Audit Report.

1. Acceptance of the 2013-14 Internal Audit Risk Assessment Update Report, as attached, and approval of the selection of Assets and Inventory as the focus area for the 2013-14 Internal Audit.

D. 2012-2013 Single Audit Report.

1. Acceptance of the 2012-2013 Single Audit Report (Federal Programs), as attached, for Schuyler-Steuben-Chemung-Tioga-Allegany BOCES prepared by Ciaschi, Dietershagen, Little, Mickelson & Company LLP.

E. Purchasing.

1. Approval of Resolution, as attached, to participate in cooperative bidding conducted by the Erie 1 BOCES. Bidding is conducted for software/learning packages and licensing.
2. Approval of Resolution, as attached, to bid to purchase the following:

- a. Grocery, paper, equipment, milk, ice cream, produce, bread and chemical products for 2014-2015 for various component and non-component districts in the Food Service Management Program and BOCES programs.
3. Request permission to bid to purchase window and door solar film for all three campuses.
4. Request permission to participate in a cooperative RFP for annual financing for lease/purchase (installment purchase) contracts with Onondaga-Cortland-Madison BOCES, Madison-Oneida BOCES and Delaware-Chenango-Madison-Oneida BOCES. Onondaga-Cortland-Madison BOCES is coordinating the RFP.

F. Approval of Financing for Energy Performance Contract

1. Approval of Resolution Relating to Installment Lease/Purchase Financing for the Energy Performance contract, as attached.

G. Permission to Sell by Bid.

1. Request permission to sell the following (3) vehicles which were purchased and repaired by the Bush Campus Auto Body class:

2002 Chrysler Sebring
2006 Chevy Malibu
2010 Chevy Cobalt

H. Authorization to Pay the Following Membership Dues.

1. National School Boards Association dues in the amount of \$2,700 for 2014-15 year for the Schuyler-Steuben-Chemung-Tioga-Allegany BOCES.

I. Fire Inspection Reports.

1. Request approval for the acceptance of the fire inspection reports for the Bush, Coopers and Wildwood campuses, as attached.



Schuyler-Steuben-Chemung-Tioga-Allegany BOCES

REQUEST OF THE BOARD OF EDUCATION FOR ACCEPTANCE OF GRANT AWARD

Staff Contact Person: Tim Driscoll/Chris Weinman

Title of Grant: TABE (Test of Adult Basic Education) Testing (Steuben Co. DSS)

Funding Source: County of Steuben

Amount: \$20,000

Time Period Covered by Grant: 1/1/2014 to 12/31/2014

Collaborating Partner Agencies/Entities: Steuben Co. DSS

Lead Agency: Greater Southern Tier BOCES

Target Population: Adults

Purpose(s) of Grant:

Assessment of Reading & Math skills.

Staffing Needs (if any): Part time instructional staff.

Anticipated Activities/Staff Main Duties/Responsibilities:

Assessment of Reading & Math skills to enter into literacy programs and/or career training programs.



Schuyler-Steuben-Chemung-Tioga-Allegany BOCES

REQUEST OF THE BOARD OF EDUCATION FOR ACCEPTANCE OF GRANT AWARD

Staff Contact Person: Jackie Spencer

Title of Grant: Regional Special Education Technical Assistance Support Centers (RSE-TASC Part I)

Funding Source: New York State Education Department

Amount: \$924,721.00

Time Period Covered by Grant: 7/1/2013 to 6/30/2014

Collaborating Partner Agencies/Entities: None

Lead Agency: Greater Southern Tier BOCES

Target Population: School Districts

Purpose(s) of Grant:

Staff Development Training

Staffing Needs (if any): 1.0 Transition Specialist, 1.0 Behavior Specialist, 1.0 Regional Specialist, .05 Director, and .50 Secretary

Anticipated Activities/Staff Main Duties/Responsibilities:

Provide sustained staff development for the targeted districts as well as technical assistance and in-service training for non-targeted districts.



Schuyler-Steuben-Chemung-Tioga-Allegany BOCES

REQUEST OF THE BOARD OF EDUCATION FOR ACCEPTANCE OF GRANT AWARD

Staff Contact Person: Jackie Spencer

Title of Grant: Regional Special Education Technical Assistance Support Centers (RSE-TASC Part II)

Funding Source: New York State Education Department

Amount: \$428,072.00

Time Period Covered by Grant: 7/1/2013 to 6/30/2014

Collaborating Partner Agencies/Entities: None

Lead Agency: Greater Southern Tier BOCES

Target Population: School Districts

Purpose(s) of Grant:

Staff Development Training

Staffing Needs (if any): 3.0 Special Ed School Improvement Specialists, .05 Director, and .60 Secretary

Anticipated Activities/Staff Main Duties/Responsibilities:

Provide sustained staff development for the targeted districts as well as technical assistance and in-service training for non-targeted districts.

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



**2013-2014
Internal Audit Risk Assessment
Update Report**

February 2014

Executive Summary

Internal Audit performed the 2013-2014 risk assessment update for Greater Southern Tier BOCES, on behalf of the Board of Education to assist them in compliance with the NYS Five Point Plan on School District Accountability, and Commissioner's Regulations 170.12.

A risk assessment update includes a review of BOCES operations, including but not limited to, a review of financial policies and procedures, and the testing and evaluation of internal controls.

Internal Audit separated BOCES operations into nine auditable/functional units and assigned a risk rating of low, moderate, or considerable to each unit through various testing methods such as questionnaires and discussions with staff, sample testing of key controls, and walk-throughs.

Audit Recommendation

As a result of the updated risk assessment, Internal Audit recommends the detailed testing of **Assets & Inventory** for 2013-2014 instead of Extraclassroom Activities for the Greater Southern Tier BOCES.

Audit Scope, Objective and Methodology

Scope

An annual risk assessment is required by the NYS Five Point Plan on School District Accountability, and Commissioner's Regulations 170.12. The risk assessment update for Greater Southern Tier BOCES was conducted during January 2014.

Internal Audit is a department within Tompkins-Seneca-Tioga BOCES and is supervised by the Board of Education for GST BOCES under a cooperative services agreement. The findings and recommendations in this report are the responsibility of the Board, and the Internal Audit Department.

Objective

To identify factors or conditions that threaten the achievement of BOCES objectives. It involves identifying significant risks to the effectiveness and efficiency of operations, to the reliability of financial reporting, and compliance with policies, procedures, applicable laws and regulations.

Methodology

The Internal Audit department complies with applicable regulations promulgated by the State Commissioner of Education, and BOCES policies and procedures. Per New York Standards Internal Audit is required to develop a risk assessment of BOCES operations, including but not limited to, a review of financial policies and procedures, and the testing and evaluation of BOCES internal controls, and an annual review and update of such risk assessment.

Internal Audit relied on the accuracy and reliability of the information provided by BOCES personnel. Internal Audit has not audited or examined the information in detail, and we express no assurance on it.

A risk assessment update shall not only include a current year residual risk determination, but also a follow-up on any previous Internal Audit exceptions, a follow-up on any corrective action plans, and any external audit exceptions (financial statement, SED, OSC, etc.).

There are three categories of risk:

- **Inherent Risk:** The nature of some activities or assets makes them a greater risk than others. Some characteristics that generally increase inherent risk are opportunity, new activities, complexity, changes in operating environment, changes in personnel, and rapid growth. Inherent risk is a tool in determining

the susceptibility of an entity, unit, or account to fraud, waste, or abuse assuming there were no related internal controls.

- **Control Risk:** The risk that material errors or fraud are not prevented or detected by the internal control system.
- **Residual Risk:** Remaining and assigned risk level calculated after evaluating control and inherent risk.

The assigned residual risk rating, low, moderate, or considerable, is calculated after considering inherent and control risk. To establish a control risk rating, Internal Audit uses various testing methods such as questionnaires and discussions with staff, sample testing of key controls, and walk throughs.

Not all risks are equal. Some are more likely than others to occur, and some will have a greater impact than others if they occur. Once risks are identified, their probability and significance must be assessed. Upon identifying and assessing risk, BOCES must decide how to deal with it. Based on a cost/benefit analysis, in some cases, the decision may be to control it; in others, it may be to accept it.

Residual Risk ratings are not only categorized as *Low*, *Moderate*, or *Considerable*, but also with a number rating. The number rating is based on various factors such as the severity of internal control recommendations, materiality, probability, and significance. In addition, the residual risk can be affected by recent audit reports or findings by other federal, state, or independent auditors. See the graphic below for the Residual Risk Rating Scale.



Results and Recommendations

The NYS Education Department has outlined twenty-four different areas to be assessed and audited by Internal Audit. Internal Audit has merged and re-categorized all twenty-four areas into the following nine auditable/functional units:

- Revenue and Cash Management
- Purchasing and Expenditures
- Payroll and Personnel
- Extraclassroom Activity Fund
- Governance
- Accounting and Reporting
- Assets and Inventory
- Facilities Maint. and Construction
- Student Services and Data

Using the methodology explained above, internal audit has determined and assigned a residual risk rating to all nine auditable/functional areas for GST BOCES. The following portion of the report explains those ratings. In accordance with the NYS Five Point Plan, Internal Audit is required to recommend changes for strengthening controls and reducing identified risks where possible, and to specify time frames for implementation of such recommendations. The recommendations are provided to assist BOCES in managing and reducing risk. It should be noted that the enhancements recommended are not the only contributing factors to the ratings of *Moderate* or *Considerable* risk. As explained above, many areas are inherently riskier than others, regardless of the internal control structure.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
1. Governance and Control Environment	12-13	Moderate	Moderate	Moderate-6	↓
	13-14	Moderate	Moderate	Moderate-5	

BOCES has an intranet containing Board Policies, internal forms, newsletters, purchasing guidance, payroll and personnel information, and information on various other relevant areas. Staff can log on and access this information at any time. It is more likely staff will follow proper procedures if they can gain easy access to those procedures, policies, guidance, and expectations.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
2. Facilities Maintenance and Const.	12-13	Moderate	Low	Low-3	—
	13-14	Moderate	Low	Low-3	

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
3. Revenue and Cash Management	12-13	Considerable	Moderate	Moderate-5	—
	13-14	Considerable	Moderate	Moderate-5	

Internal Audit noted proper segregation of duties in the area of Revenue and Cash Management regarding receiving, depositing, and recording revenues, and reconciliation of accounting records to bank account balances.

BOCES receives revenue from patron services, and these revenues are, for the most part, reported to the Business Office on a pre-numbered service ticket that also serves as a receipt for money collected. Tracking of pre-numbered receipts for missing numbers helps to ensure completeness. This pre-numbered receipt tracking should occur in the Business Office, including following up on missing receipts.

Financial Aid for adult education students is a regulated area, involving verifications of information provided by applicants via their Free Application for Federal Student Aid (FAFSA). The BOCES financial aid administrator must ask the selected applicants to supply copies of documentation, such as income tax returns, W-2 statements and 1099 forms, to verify the data that was submitted on the FAFSA. Once the required documents have all been collected, they must be examined and compared to the FAFSA in order to determine accuracy of the application. The BOCES Financial Aid Office has a checklist in the front of each student file indicating whether they were selected for verification, and it lists the documents necessary. They should consider adding a spot for dating and initialing, after the file has been reviewed for completeness (for both verification and non-verification files), and upon completion of the actual verification process. This should help in tracking whether files are complete and accurate.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
4. Assets and Inventory	12-13	Moderate	Moderate	Moderate-6	—
	13-14	Moderate	Moderate	Moderate-6	

BOCES should continue to keep their inventory records updated through rolling internal physical inventory inspections, updating of inventory records through the sharing and confirming of inventory lists with individuals out in the buildings.

BOCES has recently transitioned to a software that communicates with its accounting software for tracking of fixed assets.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
5. Accounting and Reporting	12-13	Moderate	Moderate	Moderate-4	—
	13-14	Moderate	Moderate	Moderate-4	

There has been some change in staff in this area. The BOCES Treasurer retired and an internal individual has taken over this role. The individual responsible for billing districts, bank reconciliations, etc. is new to the position as well. Change in key staff affects inherent risk, as there is a period of adjustment and learning, which takes place. This slight increase in inherent risk is not enough to raise the overall residual risk of this area, and will subside as time passes.

As stated in the past, the BOCES Board receives regular Treasurer's reports, and thorough information regarding budgetary establishments, adjustments, and transfers. This frequent and detailed interaction between the Board and administration relating to BOCES fiscal status demonstrates a commitment to understanding and proper oversight.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
6. Student Services and Data	12-13	Moderate	Low	Low-3	—
	13-14	Moderate	Low	Low-3	

Cosmetology should purchase their regular supplies separate from their patron service supplies, or determine a cost allocation method in order to keep supplies used for each area accounted for separately. The revenue from providing patron services should flow back into patron services to cover related supply costs.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
7. Purchasing and Expenditures	12-13	Considerable	Moderate	Moderate-6	↓
	13-14	Considerable	Moderate	Moderate-5	

Internal Audit tested a small sample of completed purchases, reviewing the accounts payable documentation, noting documentation appeared to be in order, with the exception of one contract for services not on file with the Business Office. Upon the creation of a purchase requisition, or as soon as practical, a copy of all contracts for professional services should be sent to the Business Office. Contracts should periodically be checked by Purchasing and the Claims Auditor for parameters such as timeframe of completion, rates, terms of billing, and payment due dates, etc.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
8. Payroll and Personnel	12-13	Considerable	Moderate	Moderate-7	—
	13-14	Considerable	Moderate	Moderate-7	

Similar to an item indicated in the previous Risk Assessment update, Internal Audit noted two timesheets that were not sent to payroll in a timely fashion. Timesheets should be turned in to Human Resources at the conclusion of each pay period.

Internal Audit noted one individual was paid at their regular hourly rate for work over the summer which should have been paid at the step 1 hourly rate from the GST BOCES Educational Association collective bargaining agreement. Timesheet entry should be reviewed each pay period.

Internal Audit performed an audit of Payroll/Personnel during the 2012-2013 school year, and noted that withholding forms were missing or did not match the withholdings in the payroll system. Internal Audit noted three additional instances of forms either not matching the system, or missing altogether. The Human Resource Department is currently working to obtain forms from employees in order to address this issue.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
9. Extraclassroom Activities Fund	12-13	Considerable	Moderate	Moderate-7	—
	13-14	Considerable	Moderate	Moderate-7	

Internal Audit noted that the Central Treasurer at Wildwood Campus was signing pay orders as the Chief Faculty Counselor. The Central Treasurer's role is not to approve expenditures of club monies, but to administer it. Chief Faculty approvals are typically provided by an on-site supervisor.

The Cosmetology Club at Coopers Campus has been collecting the revenue from patron services performed, instead of sending it to the Business Office for deposit into the patron services account. This revenue should flow to patron services to repay the General Fund for supplies purchased and used to provide those services.

BOCES recently appointed a new Central Treasurer at the Bush Campus. Internal Audit recommends the new Central Treasurer review recent Internal Audit, and External Audit reports for recommendations for improvement. She likely would also benefit from meeting with the Extraclassroom Activities Auditor for additional guidance on best practices.

Previous Audits and Corrective Action Plans

As part of the annual risk assessment update, Internal Audit is required to follow-up on any prior year audits and corrective action plans to determine if any findings are unresolved, as well as the implementation status of any corrective action plans. All items noted have either been addressed above, or were already in the process of being addressed.

Concluding Remarks

As a result of the updated risk assessment, Internal Audit recommends the detailed testing of **Assets & Inventory** for 2013-2014 instead of Extraclassroom Activities for Greater Southern Tier BOCES.

John H. Dietershagen, C.P.A.
 Jerry E. Mickelson, C.P.A.
 Thomas K. Van Derzee, C.P.A.
 Debbie Conley Jordan, C.P.A.
 Patrick S. Jordan, C.P.A.
 Duane R. Shoen, C.P.A.
 Lesley L. Horner, C.P.A.
 D. Leslie Spurgin, C.P.A.



**Ciaschi • Dietershagen • Little • Mickelson
 & Company, LLP**

Certified Public Accountants and Consultants

Frederick J. Ciaschi, C.P.A.

MANAGEMENT COMMENT LETTER

Board of Cooperative Educational Services
 Greater Southern Tier BOCES
 Elmira, New York

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we became aware of certain other matters which provide opportunities for strengthening internal controls and operating efficiency.

OTHER MATTERS

Current Year Findings

Capital Asset Additions

Finding:

During our current year audit we noted \$185,134 of capital asset acquisitions were not included in the additions report prepared by the BOCES. Failure to include all additions and disposals of capital assets causes financial statement amounts related to capital assets to be significantly misstated.

Recommendation:

We recommend reports of capital asset acquisitions be reconciled to the general ledger. Additionally, we recommend invoices, rather than purchase orders, be used when reporting the value of fixed assets. We also suggest all capital asset activity be periodically reviewed by management to ensure accurate and timely financial reporting.

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Student Financial Aid Programs

Finding:

Of the 44 student financial aid applications selected by the Department of Education for verification, we examined 29 student files in relation to our audit of Student Financial Aid Programs. Of these files, 11 had incomplete income tax information or were accompanied by unsigned photocopies of tax returns.

Recommendation:

Per OMB Circular A-133 Compliance Supplement Section 5, Part 3, an institution is required to verify the applications of every student selected by the central processor each year. The institution must require each applicant selected to verify the information specified. While the information from the photocopies agreed with the student applications, acceptable documentation of income includes the following:

- Information that the Secretary has identified as having been obtained from the Internal Revenue Service (IRS) (commonly referred to as the IRS Data Retrieval Process) and not having been changed.
- If a tax filer is unable to provide the income information through the IRS Data Retrieval Process, a transcript obtained from the IRS that lists tax account information of the tax filer for tax year 2012.

We recommend the BOCES establish written policies and procedures which incorporate grant requirements relative to verifying applicant information. We further recommend only acceptable documentation be used for verification items.

Prior Year Findings Resolved

Credit Card Transactions

Finding:

During our prior year audit, 3 of 87 credit card transactions reviewed had invoices dated prior to the purchase order date.

Current Status:

During our current year audit, all credit card transactions examined were supported by a purchase order dated prior to the invoice date.

Cash Disbursements

Finding:

During our prior audits for the years ending June 30, 2011 and June 30, 2012, 3 of 20 items and 2 of 25 items selected for examination were supported by an invoice dated prior to the purchase order date.

Current Status:

During our current year audit, we noted, in our sample of 25 disbursements, purchase orders completed prior to obligating the BOCES for any goods or services.

DISCUSSION ITEM

Long-term Budget and Reserve Planning

We recommend formal long-term (3 to 5 years) budgetary planning in conjunction with the annual budgetary process for the upcoming 2014-2015 fiscal year. We also recommend current reserve accounts be reviewed for propriety and to determine appropriate levels from both a short-term and long-term planning perspective regarding appropriation of funds to support the General Fund budget.

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

The Greater Southern Tier BOCES is in the process of assessing the future effects of Governmental Accounting Standards Board (GASB) Statement Number 65, "Items Previously Reported as Assets and Liabilities," to be implemented in fiscal year 2013-2014.

GASB Statement Number 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items previously reported as assets and liabilities. The Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term *deferred* in financial statement presentations.

This letter does not affect our report dated September 30, 2013, on the basic financial statements of the BOCES or our report dated March 6, 2014 on the BOCES' Schedule of Federal Awards.

We would like to take this opportunity to express our appreciation to the BOCES' management and staff for their time and cooperation in aiding us in our audit work. It has been a pleasure to provide auditing and related services to you. We look forward to assisting you with these and other matters in the future.

This report is intended solely for the information and use of the Audit Committee, the Board of Cooperative Educational Services, management, federal awarding agencies, and pass-through entities including the New York State Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



September 30, 2013, except for finding related to Student Financial Aid Programs,
as to which the date is March 6, 2014
Ithaca, New York

GREATER SOUTHERN TIER BOCES

Elmira, New York

**REPORTS REQUIRED UNDER
THE SINGLE AUDIT ACT
(OMB CIRCULAR A-133)**

June 30, 2013

**GREATER SOUTHERN TIER BOCES
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FOR THE YEAR ENDED JUNE 30, 2013**

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John H. Dietershagen, C.P.A.
Jerry E. Mickelson, C.P.A.
Thomas K. Van Derzee, C.P.A.
Debbie Conley Jordan, C.P.A.
Patrick S. Jordan, C.P.A.
Duane R. Shoen, C.P.A.
Lesley L. Horner, C.P.A.
D. Leslie Spurgin, C.P.A.



**Ciaschi • Dietershagen • Little • Mickelson
& Company, LLP**

Certified Public Accountants and Consultants

Frederick J. Ciaschi, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND
REPORT ON SCHEDULE OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

Board of Education
Greater Southern Tier BOCES
Elmira, New York

Report on Compliance for Each Major Federal Program

We have audited Greater Southern Tier BOCES' (the BOCES) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the BOCES' major federal programs for the year ended June 30, 2013. The BOCES' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the BOCES' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the BOCES' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the BOCES' compliance.

Opinion on Each Major Federal Program

In our opinion, the BOCES, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

- 1 -

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Report on Internal Control over Compliance

Management of the BOCES is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the BOCES' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the BOCES' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

While we did not identify any deficiencies we consider to be material weaknesses, in our letter dated March 6, 2014 one other matter that presents an opportunity for strengthening internal control over compliance is discussed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the BOCES, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the BOCES' basic financial statements. We issued our report thereon dated September 30, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Linchi, Dieterdagen, Little, Minkler & Company, LLP

March 6, 2014
Ithaca, New York

GREATER SOUTHERN TIER BOCES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

<u>Federal Grantor/Pass - Through Grantor Program Title</u>	<u>Federal CFDA #</u>	<u>Pass - Through Grantor #</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through NYS Office of Temporary & Disability Assistance:			
State Administrative Matching Grants for SNAP	10.561	C021209	\$ <u>41,883</u>
Total U.S. Department of Agriculture			<u>41,883</u>
<u>U.S. Department of Labor</u>			
Passed through Chemung Schuyler Steuben Workforce Development:			
Development:			
WIA Cluster:			
WIA Adult Program	17.258	(1)	58,499
WIA Youth Activities	17.259	(1)	111,142
WIA Displaced Worker Formula Grants	17.278	(1)	<u>40,172</u>
Total U.S. Department of Labor			<u>209,813</u>
<u>Institute of Museum and Library Services</u>			
Passed through NYS Department of Education:			
Grants to States - LSTA	45.310	0070120047	<u>5,470</u>
Total Institute of Museum and Library Services			<u>5,470</u>
<u>U.S. Department of Education</u>			
Passed through NYS Department of Education:			
Career and Technical Education - Basic Grants to States	84.048	8000130020	205,759
Career and Technical Education - Basic Grants to States	84.048	8030130009	36,000
Adult Education - State Grant Program	84.002	2338131082	142,524
Adult Education - State Grant Program	84.002	0138130036	86,301
Adult Education - State Grant Program	84.002	0040131041	4,995
Adult Education - State Grant Program	84.002	2338139101	250,000
Twenty First Century Learning Centers	84.287	0187134049	872,855
Twenty First Century Learning Centers	84.287	0187125044	<u>414,402</u>
Total Passed Through NYS Department of Education			<u>2,012,836</u>
Student Financial Assistance Programs:			
Student Financial Assistance Programs:			
Federal Direct Student Loans	84.268	N/A	718,633
Federal Pell Grant Program	84.063	N/A	<u>336,997</u>
Total Direct Assistance - Student Financial Assistance Programs			<u>1,055,630</u>
Total U.S. Department of Education			<u>3,068,466</u>
Total Expenditures of Federal Awards			\$ <u>3,325,632</u>

(1) Denotes - Unable to obtain from pass-through entity

See Independent Auditor's Report and Notes to Schedule of Expenditures of Federal Awards

GREATER SOUTHERN TIER BOCES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SUBRECIPIENTS
FOR THE YEAR ENDED JUNE 30, 2013

Program Title <u>Subrecipient</u>	Federal <u>CFDA #</u>	Pass - Through <u>Grantor #</u>	<u>Expenditures</u>
Twenty First Century Learning Centers:			
Bradford Central School District	84.287	0187134049	\$ 61,723
Odessa-Montour Central School District	84.287	0187134049	60,471
Spencer-VanEtten Central School District	84.287	0187134049	143,621
Watkins Glen Central School District	84.287	0187134049	91,481
Cornell Cooperative Extension of Schuyler County	84.287	0187134049	54,700
Schuyler County Catholic Charities	84.287	0187134049	220,580
Elmira City School District	84.287	0187135044	59,735
Addison Central School District	84.287	0187135044	40,209
Campbell-Savona Central School District	84.287	0187135044	36,417
Wings of Eagles Discovery Center	84.287	0187135044	<u>10,202</u>
Total Twenty First Century Learning Centers			<u>779,139</u>
Total Expenditures of Federal Awards to Subrecipients			\$ <u><u>779,139</u></u>

See Independent Auditor's Report and Notes to Schedule of Expenditures of Federal Awards

GREATER SOUTHERN TIER BOCES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal awards programs administered by Greater Southern Tier BOCES (the BOCES).

Reporting Entity

The BOCES is governed by the Education Law and other laws of the State of New York. The governing body is the Board of Cooperative Educational Services. The scope of activities included within the accompanying basic financial statements are those transactions which comprise operations, are governed by, or significantly influenced by the Board of Cooperative Educational Services.

Essentially, the primary function of the BOCES is to provide education for pupils. Services which are managerial and administrative in nature, along with plant operation and management, support the primary function.

Boards of Cooperative Educational Services (BOCES) were established by New York State Legislation in 1948 to enable smaller school districts to offer more breadth in their educational programs by sharing teachers. In 1955, Legislation was passed allowing BOCES to provide vocational and special education. A BOCES is a voluntary, cooperative association of school districts in a geographic area that share planning, services and programs to provide educational and support activities more economically, efficiently and equitably than could be provided locally. Greater Southern Tier BOCES provides instructional and support programs and services to the following 21 school districts in New York's Steuben, Schuyler, Chemung, Tioga, and Allegany Counties: Addison, Alfred-Almond, Arkport, Avoca, Bath, Bradford, Campbell-Savona, Canaseraga, Canisteo-Greenwood, Corning-Painted Post, Elmira, Elmira Heights, Hammondsport, Hornell, Horseheads, Jasper-Troupsburg, Odessa-Montour, Prattsburgh, Spencer-VanEtten, Watkins Glen, and Waverly.

The BOCES programs and services include special education, career and technical education, academic and alternative programs, summer schools, staff development, computer services (management and instructional), employee benefits coordination, work environment health and safety, educational communication, and central business office.

The financial reporting entity consists of the following, as defined by GASB Statement Number 14, "The Financial Reporting Entity," as amended by GASB Statement Number 39, "Determining Whether Certain Organizations are Component Units" and GASB Statement Number 61, "The Financial Reporting Entity: Omnibus."

1. The primary government, which is the BOCES;
2. Organizations for which the primary government is financially accountable, and;
3. Other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete.

The accompanying Schedule of Expenditures of Federal Awards presents Federal awards received directly from Federal agencies, as well as Federal awards passed through from other government agencies.

GREATER SOUTHERN TIER BOCES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2013

Note 2 - Basis of Accounting

The basis of accounting varies by Federal program consistent with the underlying regulations pertaining to each program. The information is presented in accordance with the requirements of OMB Circular A-133, *Audits of State and Local Governments, and Non-Profit Organizations*. Therefore some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the financial statements.

Note 3 - Indirect Costs

Indirect costs are included in the reported expenditures to the extent they are included in the Federal financial reports used as the source for the data presented.

Note 4 - Matching Costs

Matching costs, i.e., the BOCES share of certain program costs, are not included in the reported expenditures.

Note 5 - Other Disclosures

No insurance is carried specifically to cover equipment purchased with Federal Funds. Any equipment purchased with Federal Funds has only a nominal value, and is covered by the BOCES casualty insurance policies.

GREATER SOUTHERN TIER BOCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified that
are not considered to be material weakness(es)? yes X none reported

Noncompliance material to financial
statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified that are
not considered to be material weakness(es)? yes X none reported

Type of auditor's report issued on compliance
for major programs: Unmodified

Any audit findings disclosed that are required
to be reported in accordance with Section 510(a)
of Circular A-133? yes X no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.002</u>	<u>Adult Education - State Grant Program</u>
<u>84.268, 84.063</u>	<u>Student Financial Assistance Programs</u>

Dollar threshold used to distinguish between
type A and type B programs \$300,000

Auditee qualified as low-risk auditee: X yes no

Section II - Financial Statement Findings: None

Section III - Federal Award Findings and Questioned Costs: None

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 Scholastic (Math 180), Pearson (Math XL & iLit), Waterford (Math & Reading), Explore learning (Reflex), Edmentum (Education City), Hot Math (Catchup math), Carnegie, Mind Research Institute, American Reading Company, Amplify (DIBELS & BURST), Imagine Learning, Scholastic (iRead, Core Clicks, & Storia), iStation, Learning A-Z, Let's Go Learn (DORA), Lexia, Pearson (My Reading Lab, My Writing Lab, My Skills Lab), Reading Plus, Renaissance learning (Subtext), Bridges Transitions, Centris (Guidance Direct), College Board (AccuPlacer), Naviance, Service Infinity (College on Track), Right Reason Technologies, Learner First, It'sLearning, Blackboard, Montage (Brain Honey), Desire to Learn, Canvas Schoolology, Houghton Mifflin (Kno), McGraw Hill (CINCH), Scholastic (Storia) and,

WHEREAS, The _____ 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 _____ 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,

BE IT FURTHER RESOLVED, That the _____ 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 _____ 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
 _____ Board of Education at its meeting, duly noticed, held on
 _____.

Dated _____, 2014

 Board Clerk

RESOLUTION OF BOARD OF EDUCATION

5-E-2

**FOR ALL CAFETERIA SUPPLY BIDS
SCHOOL YEAR 2014-2015 inc. Milk, Ice Cream and Bread for following year**

WHEREAS,

It is a plan of a number of public school districts in the Greater Southern Tier (GST) BOCES Area in New York, to bid jointly, Cafeteria Supplies including the following items on the following dates:

Meat and Grocery – July 19, 2014, September 3, 2014, November 19, 2014, January 28, 2015, April 8, 2015 and April 8, 2015 (for summer prime vendor award)

Equipment – February 11, 2015

Produce – weekly throughout the school year

Paper – July 9, 2014, October 22, 2014, February 18, 2015

Ice Cream – May 6, 2015

Milk – May 6, 2015

Bread – June 3, 2015 for

WHEREAS,

The School District named below is desirous of participating with other districts in the GST BOCES area in the joint bidding of the commodities mentioned above as authorized by General Municipal Law, Section 119-o, and

WHEREAS,

The School District named below wishes to appoint a committee made up of participating schools to assume responsibility for drafting of specifications, advertising for bids, accepting and opening bids, tabulating bids, awarding bids to the lowest bidder who meets the specifications and reporting the results to the schools; therefore;

BE IT RESOLVED,

That the Board of Education of the School District listed below hereby appoints the GST BOCES to represent it in all matters relating above, and

BE IT FURTHER RESOLVED,

That the Board of Education of the School District listed below authorizes the above committee to represent it in all matters leading up to the entering into a contract for the purchase of the above mentioned commodities, and,

BE IT FURTHER RESOLVED,

That the Board of Education of the School District listed below agrees to (1) assume its equitable share of the costs of Cooperative Bidding; (2) abide by majority decisions of the participating districts on quality standards; (3) that it will award contracts according to the recommendation of the committee.

CERTIFICATION OF DISTRICT CLERK

I, _____, District Clerk of the

_____ School District Board of Education
hereby certifies that the above resolution was adopted by the required majority vote
of the Board of Education at its meeting held on _____.

Signature of District Clerk

Date

Please Return 1 copy to GST BOCES Food Services and keep 1 copy for your records.

**DRAFT – Final Resolution will be provided
at the Board Meeting.**

**RESOLUTION RELATING TO
INSTALLMENT LEASE/PURCHASE FINANCING**

A RESOLUTION APPROVING AND AUTHORIZING INSTALLMENT/LEASE PURCHASE FINANCING AND RELATED DOCUMENTS, AND APPROVING AND AUTHORIZING CERTAIN ACTIONS WITH RESPECT THERETO

WHEREAS, the Greater Southern Tier Board of Cooperative Educational Services, Sole Supervisory District in the Counties of Steuben, Allegany, Schuyler, Chemung and Tioga, New York (hereinafter referred to as the "BOCES") proposes through an installment purchase contract or lease purchase financing to finance the acquisition of certain equipment, machinery, and apparatus, as described in the Energy Performance Contract dated September 9, 2011, by and between Johnson Controls, Inc., 105 Twin Oaks Drive, Syracuse, New York, and the BOCES and as set forth in the Project Descriptions and Application for Examination and Approval of Final Plans and Specifications submitted to the New York State Education Department and all as described in Equipment Schedule No. 1 to the Lease, hereinafter defined (the "Energy Equipment"), and it is in the public interest and for the public benefit that the BOCES authorize and award an installment purchase contract and/or lease purchase financing agreement on the terms set forth in a request for proposal process to solicit alternative financing quotations, and authorize and direct execution of an installment purchase contract or lease purchase agreement and certain other documents in connection therewith; and

WHEREAS, the Equipment is essential for the BOCES to perform its governmental functions; and

WHEREAS, the BOCES, acting as lead agency under the State Environmental Quality Review Act and the applicable regulations promulgated thereunder ("SEQRA") to the extent necessary, if any, has completed its environmental review and hereby duly finds the purpose to be a type II action under SEQRA consisting of routine activities of an educational institution, as well as replacement, rehabilitation or reconstruction of a structure or facility in kind, on the same site, all of which has been determined by regulation not to have a significant impact on the environment and is not subject to any further environmental review under SEQRA; and

WHEREAS, in accordance with the Request for Bids for a Tax-Exempt Lease Purchase Agreement (the "Request for Proposals") the BOCES received proposals for the lease purchase financing described in said Request for Proposals on March 18, 2014; and

WHEREAS, the funds made available under the Lease will be deposited with SUNTRUST BANK or such other bank that may be selected by the BOCES ("Escrow Agent") pursuant to an Escrow Agreement between the Lessor, as hereinafter defined, the BOCES and Escrow Agent (the "Escrow Agreement") and will be applied to the acquisition of the Equipment in accordance with said Escrow Agreement; and

WHEREAS, the BOCES has satisfied the legal requirements, including those

relating to any applicable public bidding requirements, to arrange for the acquisition of the Equipment and the execution and delivery of the Lease and the Escrow Agreement; and

WHEREAS, the BOCES proposes to enter into the Lease with MUNICIPAL LEASING CONSULTANTS, LLC (the "Lessor") and the Escrow Agreement with Lessor and Escrow Agent substantially in the forms presented to this meeting.

NOW THEREFORE, BE IT RESOLVED BY THE BOCES as follows:

Section 1. Based on the BOCES's evaluation of such proposals, the President of the Board of said BOCES, the chief fiscal officer (the "Board President"), or the Vice President in the event of the absence or unavailability of the Board President, is authorized to execute, acknowledge and deliver the Master Lease Agreement and Equipment Schedule No. 1 to be executed pursuant thereto (collectively, the "Lease") to the Lessor duly selected by the BOCES and the Board President pursuant to the requirements of Section 104-b of the General Municipal Law of the State of New York when the Lease shall have been prepared for execution and the Board President or Clerk of the Board is authorized (but not required) to attest the seal of the BOCES on the Lease. The Lease shall be for a term of approximately ten (10) years but not to exceed fifteen (15) years, beginning with the earlier of (x) the time of receipt of possession of the Energy Equipment, and (y) the execution and delivery of the Lease, or such lesser term permitted by law or by regulation of the State Education Department, the aggregate principal amount of the installment purchase/lease payments pursuant to the Lease shall be approximately \$6,066,455 (not to exceed \$6,100,000) plus the interest portion accruing thereon, and the total amount of installment purchase/lease payments in any fiscal year shall not exceed an amount necessary to comply with Section 109-b of the General Municipal Law of the State of New York and the Lease shall otherwise comply with the requirements of said Section 109-b, to the extent applicable thereto, except for certain competitive bidding and referendum requirements which, pursuant to the Energy Law shall not apply to the Lease. It is hereby found and determined that the terms of the Lease and the Escrow Agreement (collectively, the "Financing Documents") in substantially the forms presented to this meeting and incorporated in this resolution are in the best interests of the BOCES for the acquisition of the Equipment. The Financing Documents shall be subsequently in the form approved by the Board President with all necessary and appropriate variations, omissions and insertions as approved, permitted or required by such Board President (or the Vice President in the event of the absence or unavailability of the Board President) and the execution and delivery thereof by such Board President shall be conclusive evidence of such approval. Subject to the express limitations as set forth above the installment purchase/lease payments under the Lease shall be a sum necessary to pay the sum required to acquire the Energy Equipment in accordance with the Lease at the interest rate or rates applicable therein, such debt service reserve fund and/or purchase/lease payment fund as shall be necessary or desirable to be capitalized with respect to any financing in connection with the Lease, and a sum sufficient to pay the costs and expenses allocable to any financing respecting the Lease including the costs of credit enhancement, insurance, or municipal credit rating, if any.

Section 2. The Board hereby determines and finds that execution and delivery of the Lease is in the best financial interests of the BOCES based on due consideration of the other available acquisition and financing alternatives, other administrative and management considerations with respect to the location and utilization of the Energy Equipment and the successful timely utilization of the Energy Equipment and the successful timely utilization of such installment purchase/lease financing by other boards of cooperative educational services and other school districts with respect to other capital projects. An evaluation of financing alternatives pursuant to, and in accordance with, the regulations of the State Comptroller, is attached hereto. As set forth therein, the financing alternatives are: (1) unanimous agreement by component school districts and either component school district cash payments or borrowing pursuant to the Local Finance Law or borrowing through the Dormitory Authority of the State of New York; (2) lease/installment purchase financing pursuant to Section 109-b of the General Municipal Law and the Energy Law; and (3) current budgetary appropriations. Alternatives number 1 and 3 are not presently authorized and would not meet the time and financial constraints for the project. Based on a review of the evaluation of financing alternatives, the BOCES hereby determines that it is in the best interests of the BOCES to finance the Energy Equipment pursuant to an installment purchase contract or lease purchase agreement.

Section 3. The Board President (or the Vice President in the event of absence or unavailability of the Board President) is hereby authorized and directed to execute and deliver and may cause to be sealed and attested the seal of the BOCES for and on behalf of the BOCES on any and all instruments, affidavits, certificates, those portions of any offering materials referring particularly to the BOCES, financing statements, including specifically UCC- 1 financing statements and exhibits thereto to the extent, if any, deemed necessary or appropriate, Internal Revenue Service filing forms, an arbitrage certificate and agreement, documents or other papers in connection therewith and to do and to perform or cause to be done any and all acts as such Board President or Vice President may deem necessary or appropriate or as BOCES counsel or special legal counsel shall require or deem necessary in order to implement and carry out this Resolution, the Lease and the matters herein authorized including, without limitation, to comply with the State Comptroller Regulations and with the applicable provisions of General Municipal Law §109-b applicable thereto.

Section 4. This resolution shall take effect immediately upon its adoption.

Duly put to a vote as follows:

AYES

NAYS

**EVALUATION OF
FINANCING ALTERNATIVES
(NYS Comptroller Reg. §39.2)**

- (a) a statement indicating the estimated cost of each capital improvement to be financed, exclusive of the cost of financing:

\$6,066,455

- (b) a statement indicating whether the proposed capital improvements may be financed with indebtedness issued under the Local Financing Law and if not, the specific reasons why such financing is not authorized:

[Financing by component school districts under the Local Finance Law would require unanimous consent and compliance with the provisions of §1950 of the Education Law, none of which is presently authorized.]

- (c) if the capital improvements may be financed with indebtedness, a statement indicating the estimated total cost of the capital improvements, inclusive of the cost of financing, if financed pursuant to the Local Finance Law:

[Financing by component school districts under the Local Finance Law has not been authorized, nor has financing through the Dormitory Authority of the State of New York ("DASNY") been authorized.]

- (d) a statement indicating the estimated total cost of the proposed capital improvements, inclusive of the cost of financing, if financed pursuant to an installment purchase contract:

\$7,028,603.69

[EPC amount of \$6,066,455 + \$962,148.69 total interest cost]

- (e) a comparison of the estimated total costs required by subdivisions (c) and (d) above:

[Financing under the Local Finance Law or through DASNY is not authorized.]

- (f) a recommendation as to whether it is in the best interests of the BOCES to finance the capital improvements pursuant to the Local Finance Law, through DASNY, or pursuant to an installment purchase contract and the specific reasons for such recommendation:

[Installment Purchase/Lease financing is a board prerogative and the request for proposal process will assure a market interest rate on the lease purchase financing.]

STATE OF NEW YORK }
 }
COUNTY OF STEUBEN }

SS:

I, the undersigned Clerk of the Board of the Greater Southern Tier Board of Cooperative Educational Services, Sole Supervisory District in the Counties of Steuben, Allegany, Schuyler, Chemung and Tioga, New York, New York (the "Issuer"), DO HEREBY CERTIFY as follows:

1. A meeting of the Board of the Issuer was held on April 8, 2014, and Minutes of said meeting have been duly recorded in the Minute Book kept by me in accordance with law for the purpose of recording the minutes of meetings of said Board.
2. I have compared the attached Extract with said Minutes so recorded and said Extract is a true copy of said Minutes and of the whole thereof insofar as said Minutes relate to matters referred to in said Extracts.
3. Said minutes correctly state the time when said Meeting was convened and the place where such Meeting was held and the members of said Board who attended said Meeting.
4. Public Notice of the time and place of said Meeting was duly given to the public and the news media in accordance with the Open Meetings Law, constituting Chapter 511 of the Laws of 1976 of the State of New York, and that all members of said Board had due notice of said Meeting and that the Meeting was in all respects duly held and a quorum was present and acted throughout.

IN WITNESS WHEREOF, I have hereunto set my hand and to have hereunto affixed the corporate seal of the Greater Southern Tier Board of Cooperative Educational Services, Sole Supervisory District in the Counties of Steuben, Allegany, Schuyler, Chemung and Tioga, New York as of the ____ day of April, 2014.

Clerk of the Board



innovation in creating student success
through cooperative services



TO: Margaret Munson, Assistant Superintendent for Finance/Admin Svcs
FROM: Brian Bentley, Superintendent of Buildings and Grounds *BBB*
RE: Fire Inspection Report
DATE: March 25, 2014

As in the past we have engaged Tompkins, Seneca, Tioga BOCES and the Cayuga Onondaga BOCES to perform the required annual fire inspection for the Bush, Coopers and Wildwood Campuses.

Mr. James Drew from the Tompkins-Seneca-Tioga BOCES performed the inspections at Coopers Campus on February 24, 2014 and Bush Campus on February 21, 2014, respectfully. Mr. Mark Snyder from the Cayuga Onondaga BOCES performed the inspection at the Wildwood Campus on March 13, 2014, respectfully.

A summary of the deficiencies for each campus is attached. All non-conformances cited in the summary for all three campuses were minor in nature and have been addressed.

Please ask the Board to accept the Fire Inspection Report at the May 14th meeting. After the Board takes action, the reports will be forwarded to the New York State Education Department. Public Notice, pursuant to Section 807-a of the Education Law, will be published in the respective newspapers.

Please let me know if any additional information is needed.

BB:bbs

Attachments

Cc: James Drew, TST BOCES Inspector
Mark Snyder, Onondaga-Cayuga BOCES Inspector
Jim Locker, Chief, Elmira Heights Fire Department (Bush)
Mike Robbins, Chief, North Hornell Fire Department (Wildwood)
Dan Miller, Chief, East Campbell Fire Department (Coopers)
Horst Graefe, District Superintendent

Greater Southern Tier Board of Cooperative Educational Services

Serving Schuyler, Steuben, Chemung, Tioga and Allegany Counties

Bush Campus: 459 Philo Road, Elmira, NY 14903 • Phone: 607-739-3581



For Candor • Dryden • George Junior Republic • Groton • Ithaca • Lansing • Newfield • South Seneca • Trumansburg

February 25, 2014

Brian Bentley, Superintendent of Buildings & Grounds
Greater Southern Tier BOCES
459 Philo Road
Elmira, New York 14903

RE: Annual Fire Inspection—Bush Campus - GST BOCES

Dear Brian:

Attached please find the fire inspection reports for the annual fire inspection performed on February 21, 2014. You will need to update the facility profiles sheets for each building; correct the violations found, and submit to State Education Department prior to April 1, 2014.

Copies of the completed reports should be sent to State Ed and your local fire department as well and public notice made that the fire inspections have occurred and copies of the report are available for public review.

Please let me know when GST BOCES Board of Education would like the results of the inspection reported to them at a public meeting.

I trust that this inspection was done to your satisfaction and that should you have any questions, please feel free to contact me at your convenience.

Sincerely,

James K. Drew, AIA
Work Environment Health & Safety Coordinator
DOS Registry No. 0605-7009B

enclosures

cc: file

Building 1

- 16B-2 *Portable fire extinguishers are located in a conspicuous location, are readily accessible, are not obstructed or obscured, and are maintained in accordance with this section and NFPA.*
Fire Extinguisher in Room 154 out of date.

Building 2

- 12E-1 *No electrical system hazards observed or reported.*
Broken Duplex drop in welding shop over table in Room 209B.
Cut insulation on power drop cord near metal storage in Room 209B.
Open junction box in ceiling in storage in Room 205.
- 16B-2 *Portable fire extinguishers are located in a conspicuous location, are readily accessible, are not obstructed or obscured, and are maintained in accordance with this section and NFPA.*
Fire extinguisher not mounted to the wall in Room 209A.
- 17A-3 *The required capacity of means of egress is free of obstructions.*
Egress path is not maintained through Room 209.
Scaffold platform storage obstructing doorway height between room 209 and classroom.

Building 3

- 12E-1 *No electrical system hazards observed or reported.*
Daisy chained extension cords in Room 308.
Knockouts in electrical boxes need covers in Panel GB and box above panel GC.
Electrical Panel in the south greenhouse on the west side.
- 12H-1 *Electrical room doors and all disconnects are identified.*
Panel directory in Panel GB.

Building 8

- 12E-1 *No electrical system hazards observed or reported.*
Daisy chained extension cord in office at north end.

Building 10

- 06F-1 *Storage in storerooms and classroom areas is orderly and restricted to items of obvious value and usefulness.*
Housekeeping is needed in north end of building



For Candor • Dryden • George Junior Republic • Groton • Ithaca • Lansing • Newfield • South Seneca • Trumansburg

February 25, 2014

Brian Bentley, Superintendent of Buildings & Grounds
Greater Southern Tier BOCES
459 Philo Road
Elmira, New York 14903

RE: Annual Fire Inspection—Coopers Plains Campus - GST BOCES

Dear Brian:

Attached please find the fire inspection reports for the annual fire inspection performed on February 24, 2014. You will need to update the facility profiles sheets for each building; correct the violations found, and submit to State Education Department prior to April 1, 2014.

Copies of the completed reports should be sent to State Ed and your local fire department as well and public notice made that the fire inspections have occurred and copies of the report are available for public review.

Please let me know when GST BOCES Board of Education would like the results of the inspection reported to them at a public meeting.

I trust that this inspection was done to your satisfaction and that should you have any questions, please feel free to contact me at your convenience.

Sincerely,

James K. Drew, AIA
Work Environment Health & Safety Coordinator
DOS Registry No. 0605-7009B

enclosures

cc: file

Building 4

- 14C-2 *Doors requiring closers are not rendered inoperable by removal of the closer or the installation of any nonautomatic hold open device.*
Non-rated metal door stops in use in machine shop classroom.

Building 5

- 12E-1 *No electrical system hazards observed or reported.*
Daisy chained power strips in use in graphics lab.
Broken insulation in power strip cord in graphics lab.

Building 6

- 12E-1 *No electrical system hazards observed or reported.*
Four inch square metallic boxes on drop cords are not UL listed for such use.

Building 7

- 12E-1 *No electrical system hazards observed or reported.*
Wireway cover at duplex in nursing classroom is broken.

CAYUGA-ONONDAGA **BOCES**

a celebration of learning

1879 West Genesee Street Road • Auburn, New York 13021

March 14, 2014

Mr. Brian Bentley
Superintendent of Buildings & Grounds
Greater Southern Tier BOCES
459 Philo Road
Elmira, NY 14903

Dear Brian:

The annual fire inspection for the GST BOCES Wildwood Campus was completed on March 13, 2014. Enclosed is a summary of the violations noted in the District's facilities.

Please be sure to fill in the compliance dates for any violations that are corrected before the fire inspection reports are submitted to SED. In the event that violations cannot be corrected before the fire inspection reports are submitted to SED, a nonconformance action plan must be approved during the meeting between the local fire official and the Board of Education in accordance with §807-a of the Education Law.

The District must complete the Facility Profile and Fire/Life Safety History information (Part 1) and the certifications (Section III-B and Section III-C) of all fire inspection reports. The completed reports should be sent to the State Education Department prior to April 1, 2014. Copies of the reports should be sent to:

- The Local Fire Chief
- The District Superintendent
- The Local Code Enforcement Official
- The Fire Inspector

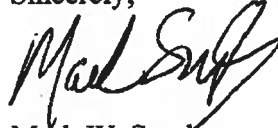
Also, be advised that §807-a of the Education Law requires that the District must publish a public notice that informs the community that school facilities have been inspected.

Mr. Brian Bentley
Page 2

March 14, 2014

I trust that this matter has been handled to your satisfaction. If you have any questions or need additional assistance, do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Snyder", written in a cursive style.

Mark W. Snyder
Safety Coordinator
NYS Code Enforcement
Certification #1090-7558B

MWS
Enclosure

SED FIRE INSPECTION
G-S-T BOCES Wildwood Campus
March 13, 2014

BUILDING #1 - ADMINISTRATION

Fire extinguisher in Room #107 is overdue for annual inspection.
(Section 16 Item #B-2)

Fire extinguishers shall be selected, installed and maintained in accordance with NFPA 10. Fire Code of New York State §906.2

BUILDING #2 – AUTO BODY/AUTO TECH

- Fire-rated door between Auto Body shop and classroom blocked open.
- Fire-rated door between Auto Tech shop and classroom blocked open.

(Section 14 Item #B-2)

Fire doors and smoke barrier doors shall not be blocked or obstructed or otherwise made inoperable. Fire Code of New York State §703.2

BUILDING #3 – COSMETOLOGY/NURSING

No tip-over safety switch on electric space heater in Office #322. (Section 12 Item #E-1)
Only listed and labeled portable, electric space heaters shall be used. Fire Code of New York State §605.10.1

Portable, electric space heaters shall not be operated within 3 feet of any combustible materials. Portable, electric space heaters shall be operated only in locations for which they are listed. Fire Code of New York State §605.10.4

Plug strip used to provide power to several appliances in Room #319.
(Section 12 Item #J-1)

Extension cords and flexible cords shall not be a substitute for permanent wiring. Fire Code of New York State §605.5

Fire-rated door between Cafeteria and corridor blocked open. (Section 14 Item #B-2)
Fire doors and smoke barrier doors shall not be blocked or obstructed or otherwise made inoperable. Fire Code of New York State §703.2

Fire extinguisher in Main Office is overdue for annual inspection.
(Section 16 Item #B-2)

Fire extinguishers shall be selected, installed and maintained in accordance with NFPA 10. Fire Code of New York State §906.2

BUILDING #4 – CAREER MAJORS

No violations noted.

BUILDING #5 – TRADES/WELDING

Storage of materials and equipment blocks access to electrical panels in Welding shop.
(Section 12 Item #G-1)

A working space of not less than 30 inches in width, 36 inches in depth and 78 inches in height shall be provided in front of electrical service equipment. Where the electrical service equipment is wider than 30 inches, the working space shall not be less than the width of the equipment. No storage of any equipment shall be located within the designated working space. Fire Code of New York State §605.3

Fire-rated door in Building Construction shop was blocked open.
(Section 14 Item #B-2)

Fire doors and smoke barrier doors shall not be blocked or obstructed or otherwise made inoperable. Fire Code of New York State §703.2

BUILDING #6 – TRADES

Curtains and backdrops in Media Lab have not been treated to be flame resistant.
(Section 15 Item #D-2)

In occupancies in Groups A, E, I and R-1 and dormitories in Group R-2, curtains, draperies, hangings and other decorative materials suspended from walls or ceilings shall meet the flame propagation performance criteria of NFPA 701 in accordance with Section 806.2 or be noncombustible. Fire Code of New York State §807.1

BUILDING #7 – CULINARY ARTS

Exterior exit door from Culinary Arts classroom was blocked by accumulation of snow and ice. (Section 17 Item #B-2)

Required exit accesses, exits or exit discharges shall be continuously maintained free from obstructions or impediments to full instant use in the case of fire or other emergency. Fire Code of New York State §1028.2

BUILDING #10 – FILE ROOM

No violations noted.

BUILDING #11 - MAINTENANCE

No violations noted.

BUILDING #12 – TRADES

Exterior exit door from Building Construction shop was blocked by accumulation of snow and ice. (Section 17 Item #B-2)

Required exit accesses, exits or exit discharges shall be continuously maintained free from obstructions or impediments to full instant use in the case of fire or other emergency. Fire Code of New York State §1028.2

BUILDING #13 – HEAVY EQUIPMENT

No violations noted.

BUILDING #17 - CRIMINAL JUSTICE STORAGE GARAGE

No violations noted.

BUILDING #18 – CRIMINAL JUSTICE

Electrical outlet pulled out from wall (near exercise equipment) in Criminal Justice classroom. (Section 12 Item #E-1)

Electrical wiring, devices, appliances and other equipment that is modified or damaged and constitutes an electrical shock or fire hazard shall not be used. Fire Code of New York State §605.1

BUILDING #19 – CRIMINAL JUSTICE STORAGE SHED

No violations noted.

GARAGE VEHICLE STORAGE

No violations noted.

PERSONNEL

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

A. Retirements**1. Candace Scofield**

Position: Teacher Aide
 Effective: end of day June 25, 2014
 Date of Hire: February 21, 1995

2. Diane Moffe

Position: Teacher Aide
 Effective: June 28, 2014
 Date of Hire: September 1, 1987

3. Cheryl Wilson

Position: Teacher Aide
 Effective: June 28, 2014
 Date of Hire: September 1, 1987

4. Donald Cinque

Position: Career Coach
 Effective: June 30, 2014
 Date of Hire: August 26, 1996

5. Jacquelyn Fuller

Position: Teacher Aide
 Effective: June 30, 2014
 Date of Hire: February 28, 1985

6. Gregory Scott Poley

Position: Teacher
 Effective: June 30, 2014
 Date of Hire: March 25, 1992

B. Resignations**1. Brion Munson**

Position: Teacher Aide
 Effective: February 23, 2014
 Date of Hire: February 6, 2013
 Reason: to accept the position of Teaching Assistant with GST BOCES, effective February 24, 2014

2. Susan Woodvine

Position: Cook Manager
Effective: end of day February 27, 2014
Date of Hire: August 27, 2012
Reason: personal reasons

3. Jennifer Wright

Position: Teaching Assistant
Effective: March 9, 2014
Date of Hire: September 3, 2013
Reason: to accept the position of Teacher with GST BOCES, effective March 10, 2014

4. Kassandra Kimball

Position: Teaching Assistant
Effective: March 16, 2014
Date of Hire: September 3, 2013
Reason: to accept the position of Teacher with GST BOCES, effective March 17, 2014

5. Amy Zeches-McCawley

Position: Teacher Aide
Effective: end of day March 18, 2014
Date of Hire: February 20, 2013
Reason: to accept the position of Teaching Assistant with GST BOCES, effective March 19, 2014

C. Elimination of Position

1. **Licensed Practical Nurse**, one (1) full-time (1.0 FTE), 10 month school calendar position, effective end of day, April 8, 2014, due to classroom moving from Southside High School, Elmira CSD to Bush Education Center, where LPN services will no longer be needed.

D. Creation of Positions

1. **School Social Worker**, one (1) full-time (1.0 FTE), 10 month, school calendar position, effective March 17, 2014, due to the increase in districts' requests for services.
2. **Teacher, Special Education**, one (1) full-time (1.0 FTE), 10 month, school calendar position, effective March 10, 2014, due to the increase in districts' requests for services.
3. **Teacher, Special Education**, one (1) full-time (1.0 FTE), 10 month, school calendar position, effective March 17, 2014, due to the increase in districts' requests for services.

4. **Teaching Assistant**, one (1) full-time (1.0 FTE), 10 month, school calendar position, effective March 21, 2014, due to the increase in districts' requests for services.
5. **Teacher Aide**, two (2) full-time (1.0 FTE), 10 month, school calendar positions, effective March 10, 2014, due to the increase in districts' requests for services.
6. **Teacher Aide**, one (1) full-time (1.0 FTE), 10 month, school calendar position, effective March 11, 2014, due to the increase in districts' requests for services.
7. **Teacher Aide**, one (1) full-time (1.0 FTE), 10 month, school calendar position, effective March 17, 2014, due to the increase in districts' requests for services.
8. **Teacher Aide**, one (1) full-time (1.0 FTE), 10 month, school calendar position, effective March 27, 2014, due to the increase in districts' requests for services.
9. **Teacher Aide**, one (1) part-time (.5 FTE), 10 month, school calendar, **temporary** position, effective March 5, 2014 through June 25, 2014, due to the temporary increase in districts' requests for services.
10. **Education Grant Specialist**, one (1) full-time (1.0 FTE), 12 month position, effective March 31, 2014, due to the increase in districts' requests for services.
11. **Computer Services Program Aide**, one (1) full-time (1.0 FTE), 12 month **temporary** position, effective March 25, 2014 through June 30, 2014, due to temporary increase in grant funding.
12. **Computer Services Program Aide**, one (1) full-time (1.0 FTE), 12 month **temporary** position, effective April 7, 2014 through June 30, 2014, due to temporary increase in grant funding.
13. **Teacher Center Program Specialist**, one (1) **temporary** position, effective January 1, 2014 through June 30, 2014, due to temporary increase in districts' requests for services.
14. **Assistant Teacher Center Coordinator**, one (1) **temporary** position, effective January 1, 2014 through June 30, 2014, due to temporary increase in districts' requests for services.

E. Lay Off

1. Glenda Sano

Position:	Licensed Practical Nurse
Effective:	end of day April 8, 2014
Reason:	due to classroom moving from Southside High School, Elmira CSD to Bush Education Center, where LPN services will no longer be needed

F. Increase or Decrease in Assignment

1. Brad Taber

Position: **Cleaner, Civil Service-Labor Class, Probationary**
appointment
Effective: March 1, 2014
Time Worked: increase from .5 FTE to 1.0 FTE
Probationary Period: continuing through June 30, 2014
Salary: \$12.88 per hour (step 1, grade 1)
Reason: due to a resignation

G. Change from Civil Service Provisional Appointment to Probationary Appointment, due to successful passing of Civil Service Exam

1. Myron Rumsey

Position: **Supervisor of Computer Services**, full-time (1.0 FTE), 12 month position
Effective: March 10, 2014
Probationary Period: March 10, 2014 through March 9, 2015
Civil Service List #: 73457
Salary: \$78,000.00 per year

H. Recall

1. Charlene Robinson

Position: School Social Worker
Effective: March 17, 2014
Location: Bush Education Center
Education: Master of Social Work, University of Buffalo
Tenure Area: School Social Worker
Certification: Permanent, School Social Worker, September 1, 2008
Probationary Period: tenured September 5, 2009
Experience: 14 years
Salary: \$63,559.00, prorated (step 14 + Credit Hour Stipend + Degree Stipend + Certification Stipend + Special Education Stipend)
Reason for Appt: due to the increase in districts' requests for services

I. Appointments

1. Jennifer Wright

Position: **Teacher, Special Education**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
Effective: March 10, 2014
Location: Bush Education Center

- | | |
|----------------------|--|
| Education: | Bachelor of Science in Education, Mansfield University |
| Tenure Area: | Education of Children with Handicapping Conditions – General Special Education |
| Certification: | Initial, Students with Disabilities (Grades 7-12), September 1, 2012 through August 31, 2017 |
| Probationary Period: | March 10, 2014 through March 9, 2017 |
| Experience: | 6 months Teaching Assistant, including substituting |
| Salary: | \$41,711.00 per year, prorated (step 1 + Special Education Stipend) |
| Reason for Appt: | due to the increase in districts' requests for services |
- 2. Kassandra Kimball**
- | | |
|----------------------|--|
| Position: | Teacher, Special Education , full-time (1.0 FTE), 10 month, school calendar position, Probationary appointment |
| Effective: | March 17, 2014 |
| Location: | Bush Education Center |
| Education: | Bachelor of Science, Unified Childhood/Special Education, Mansfield University |
| Tenure Area: | Education of Children with Handicapping Conditions – General Special Education |
| Certification: | Initial, Students with Disabilities (Grades 1-6), September 1, 2012 through August 31, 2017 |
| Probationary Period: | March 17, 2014 through March 16, 2017 |
| Experience: | 6 months Teaching Assistant, including substituting |
| Salary: | \$41,711.00 per year, prorated (step 1 + Special Education Stipend) |
| Reason for Appt: | due to the increase in districts' requests for services |
- 3. Brion Munson**
- | | |
|----------------------|--|
| Position: | Teaching Assistant , full-time (1.0 FTE), 10 month, school calendar position, Probationary appointment |
| Effective: | February 24, 2014 |
| Location: | Ernie Davis Middle School, Elmira CSD |
| Education: | Master of Art, Education, Elmira College |
| Tenure Area: | Teaching Assistant |
| Certification: | Initial, Social Studies 7-12, September 1, 2007 through August 31, 2014 |
| Probationary Period: | February 24, 2014 through February 23, 2017 |
| Experience: | 6 months Teacher Aide, including substituting |
| Salary: | \$28,272.00 per year, prorated (step 1 + Credit Hours) |
| Reason for Appt: | due to a resignation |
- 4. Amy Zeches-McCawley**
- | | |
|-----------|--|
| Position: | Teaching Assistant , full-time (1.0 FTE), 10 month, school calendar position, Probationary appointment |
|-----------|--|

Effective: March 19, 2014
Location: Bush Education Center
Education: Master of Science, General Education, Elmira College
Tenure Area: Teaching Assistant
Certification: Professional, Early Childhood Education (Birth-Grade 2), September 1, 2012 through August 31, 2017
Probationary Period: March 19, 2014 through March 18, 2017
Experience: 6 months Teacher Aide, and long-term substitute as Teaching Assistant
Salary: \$32,369.00 per year, prorated (step 1 + Credit Hour Stipend + Degree Stipend + Certificate Stipend)
Reason for Appt: due to a resignation

5. Sheena Riley

Position: **Teaching Assistant**, full-time (1.0 FTE), 10 month, school calendar position, **Probationary** appointment
Effective: March 21, 2014
Location: Bush Education Center
Education: Associate in Science, General Studies, Corning Community College
Tenure Area: Teaching Assistant
Certification: Level III, Teaching Assistant, September 1, 2013
Probationary Period: March 21, 2014 through March 20, 2017
Experience: 3 years Teaching Assistant
Salary: \$27,510.00 per year, prorated (step 1 + Credit Hours + Certificate Stipend)
Reason for Appt: due to the increase in districts' requests for services

6. Tracy Shoultes

Position: **Teacher Aide**, full-time (1.0 FTE), 10 month, school calendar position, Non-Competitive Civil Service, **Probationary** appointment
Effective: March 10, 2014
Location: Cohen Middle School, Elmira Heights CSD
Education: Master of Science in Education, Elmira College
Probationary Period: March 10, 2014 through May 11, 2015
Experience: 7 years substituting experience
Salary: \$8.82 per hour (6.0 hours per day)
Reason for Appt: due to the increase in districts' requests for services

7. Jessica Patykula

Position: **Teacher Aide**, full-time (1.0 FTE), 10 month, school calendar position, Non-Competitive Civil Service, **Probationary** appointment
Effective: March 10, 2014
Location: Fassett Elementary School, Elmira CSD
Education: High School Diploma, Southside High School, Elmira

- CSD
Probationary Period: March 10, 2014 through May 11, 2015
Experience: Extended School Year and substituting
Salary: \$8.82 per hour (6.0 hours per day)
Reason for Appt: due to the increase in districts' requests for services
8. **Julie Mace**
Position: **Teacher Aide**, full-time (1.0 FTE), 10 month, school calendar position, Non-Competitive Civil Service, **Probationary** appointment
Effective: March 11, 2014
Location: T.A. Edison High School, Elmira Heights CSD
Education: High School Diploma, Southside High School, Elmira CSD
Probationary Period: March 11, 2014 through May 12, 2015
Experience: 5 years Teaching Assistant
Salary: \$8.82 per hour (6.0 hours per day)
Reason for Appt: due to the increase in districts' requests for services
9. **Monica Porter**
Position: **Teacher Aide**, full-time (1.0 FTE), 10 month, school calendar position, Non-Competitive Civil Service, **Probationary** appointment
Effective: March 17, 2014
Location: Fassett Elementary School, Elmira CSD
Education: High School Diploma, Newark Valley High School, Newark Valley CSD
Probationary Period: March 17, 2014 through May 18, 2015
Experience: 1 year Teacher Aide
Salary: \$8.82 per hour (6.0 hours per day)
Reason for Appt: due to the increase in districts' requests for services
10. **Karen Sudbrink**
Position: **Teacher Aide**, full-time (1.0 FTE), 10 month, school calendar position, Non-Competitive Civil Service, **Probationary** appointment
Effective: March 27, 2014
Location: Bush Education Center
Education: State of California High School Equivalency Certificate
Probationary Period: March 27, 2014 through May 28, 2015
Experience: No related experience
Salary: \$8.82 per hour (6.0 hours per day)
Reason for Appt: due to the increase in districts' requests for services
11. **Sara Courson**
Position: **Education Grant Specialist**, full-time (1.0 FTE), 12

Effective: month position, Competitive Civil Service,
 Location: **Provisional** appointment, pending Civil Service Exam
 Education: March 17, 2014
 Booth School
 Bachelor of Business Administration, Georgia
 Southwestern State University
 Experience: No previous grant writing experience
 Salary: \$45,000.00 per year, prorated
 Reason for Appt: due to a resignation

12. Joseph Palladino

Position: **Education Grant Specialist**, full-time (1.0 FTE), 12
 month position, Competitive Civil Service,
 Effective: **Provisional** appointment, pending Civil Service Exam
 Location: March 31, 2014
 Booth School
 Education: Master of Science in Education, Alfred University
 Experience: No previous grant writing experience
 Salary: \$45,000.00 per year, prorated
 Reason for Appt: due to the increase in districts' requests for services

13. Walter Bonning

Position: **Cleaner**, part-time (.5 FTE), 12 month position, Civil
 Service-Labor Class, **Probationary** appointment
 Effective: April 1, 2014
 Location: Coopers Education Center
 Education: High School Diploma, Corning Painted-Post CSD
 Probationary Period: April 1, 2014 through March 31, 2015
 Experience: substitute experience
 Salary: \$12.88 per hour (step 1, grade 1)
 Reason for Appt: due to an internal transfer

J. Rescind of Temporary Appointment, from the October 1, 2013 BOE Agenda, due to incorrect FTE and work dates

1. Colleen Talada

Position: **Teacher, English Language Arts**, part-time (.4
 FTE), 10 month, school calendar position,
 Effective: **Temporary** appointment
 Location: September 3, 2013 through January 28, 2014
 Bush Education Center
 Education: Master of Science, Education, Elmira College
 Certification: Permanent, English and Social Studies 7-12,
 September 1, 1976
 Experience: 41 years
 Salary: \$55,643.00, prorated (step 10 + Credit Hour Stipend
 + Degree Stipend + Certification Stipend)

Reason for Appt: due to the temporary increase in districts' requests for services

K. Rescind of Temporary Appointment, from the March 4, 2014 BOE Agenda, due to incorrect start date

1. Susan Hamilton

Position: **Teacher Aide**, part-time (.5 FTE), 10 month, school calendar position, Non-Competitive Civil Service
Effective: February 25, 2014 through June 25, 2014
Location: Coopers Education Center
Salary: \$8.82 per hour
Reason for Appt: due to the increase in districts' requests for services

L. Temporary Appointments

1. Colleen Talada

Position: **Teacher, English Language Arts**, part-time (.32 FTE), 10 month, school calendar position, **Temporary** appointment
Effective: September 3, 2013 through June 25, 2014
Location: Bush Education Center
Education: Master of Science, Education, Elmira College
Certification: Permanent, English and Social Studies 7-12, September 1, 1976
Experience: 41 years
Salary: \$55,643.00, prorated (step 10 + Credit Hour Stipend + Degree Stipend + Certification Stipend)
Reason for Appt: due to the temporary increase in districts' requests for services

2. Leon Wilson

Position: **Long-Term Substitute Teaching Assistant, Heavy Equipment**, full-time (1.0 FTE), 10 month, school calendar position, **Temporary** appointment
Effective: October 9, 2013 through June 25, 2014
Location: Coopers Education Center
Education: High School Diploma, Corning Painted-Post CSD
Certification: no certification
Experience: substitute experience
Salary: \$24,736.00, prorated (step 1)
Reason for Appt: due to a discontinuation of employment

3. Susan Hamilton

Position: **Teacher Aide**, part-time (.5 FTE), 10 month, school calendar position, Non-Competitive Civil Service, **Temporary** appointment

- Effective: March 5, 2014 through June 25, 2014
Location: Coopers Education Center
Salary: \$8.82 per hour
Reason for Appt: due to the temporary increase in districts' requests for services
4. **Angela Rogers**
Position: **Senior Account Clerk**, full-time (1.0 FTE), 12 month position, Competitive Civil Service, **Temporary** appointment
Effective: March 27, 2014 through June 30, 2014
Location: Central Business Office
Education: Associate in Applied Science, Individual Studies, Broome Community College
Experience: substitution
Salary: \$14.97 per hour (step 1, grade 9)
Reason for Appt: due to an extended medical leave at the CBO
5. **Jeanne Sullivan**
Position: **Computer Services Program Aide**, full-time (1.0 FTE), 12 month, Competitive Civil Service, **Temporary** appointment
Effective: March 25, 2014 through June 30, 2014
Location: Bush Education Center
Education: Associate in Applied Science, Computer Repair Technology, Corning Community College
Experience: 5 years
Salary: \$13.50 per hour (step 4, grade 1)
Reason for Appt: due to temporary increase in grant funding and temporary increase in districts' requests for services
6. **Neeta Prasad**
Position: **Computer Services Program Aide**, full-time (1.0 FTE), 12 month, Competitive Civil Service, **Temporary** appointment
Effective: April 7, 2014 through June 30, 2014
Location: Bush Education Center
Education: Bachelor of Science, Math/Physics/Chemistry, Osmania University, India
Experience: No previous experience
Salary: \$12.88 per hour (step 1, grade 1)
Reason for Appt: due to temporary increase in grant funding and temporary increase in districts' requests for services
7. **Jane Rohrbach**
Position: **Teacher Center Program Specialist**, hourly, **Temporary** appointment

Effective: January 1, 2014 through June 30, 2014
Location: Teacher Center, Bath CSD
Education: Master of Art, Special Education, Elmira College
Certification: Permanent, Special Education, September 1, 1982
Experience: 25+ years BOCES Special Education Teacher, retired
Salary: \$25.00 per hour, timesheet basis
Reason for Appt: due to the temporary increase in districts' requests for services

8. Nedra McElroy

Position: **Assistant Teacher Center Coordinator, hourly, Temporary** appointment
Effective: January 1, 2014 through June 30, 2014
Location: Teacher Center, Bath CSD
Education: Bachelor of Science in Education, State University College at New Paltz
Certification: Permanent, Art, September 1, 1971
Experience: Retired Teacher, Bath Central School District
Salary: \$31.25 per hour, timesheet basis
Reason for Appt: due to the temporary increase in districts' requests for services

M. Discontinue Annual Stipend, effective February 16, 2014

1. Education Grant Services, Stipend \$2,500, prorated

a. Meachele Manchester, Team Leader

N. Annual Stipends

1. Education Grant Services, Stipend \$2,500

a. Jennifer Mieczynski, effective March 14, 2014 through June 30, 2014, Western GST Region Team Leader, prorated

2. Health Occupations Students of America Advisor, Stipend of \$618.50, effective September 3, 2013 through June 25, 2014

a. Coopers Education Center

1. Mary Ellen Dropp

O. Mentoring Stipends, Stipend \$825 per year, effective September 3, 2013 through June 25, 2014

- 1. Jessica Edgerly mentoring Jody Mailloux**
- 2. Linda Haley mentoring Jennifer Shih**
- 3. Linda Haley mentoring Michelle Rossman**
- 4. Linda Haley mentoring Elizabeth Ahearn**

REPORT OF TEMPORARY AND SUBSTITUTE PERSONNEL**April 8, 2014****Substitute Appointments**

<u>Name</u>	<u>Position</u>	<u>Rate</u>	<u>Effective Date</u>	<u>End Date***</u>
Cannon, Valerie	Teacher (by Teaching Asst.)	\$35.00/Day	03/10/2014	***
Hamilton, Susan	Teacher	\$65.00/Day	01/28/2014	***
Hess Jr., Ronald	Teaching Assistant	\$65.00/Day	03/31/2014	***
Sherman, Jolene	Teacher	\$70.00/Day	03/25/2014	***
Sherman, Jolene	Teaching Assistant	\$65.00/Day	03/25/2014	***
Sherman, Jolene	Teacher Aide	\$8.00/Hour	03/25/2014	***
Spencer, Kathy	Teacher	\$75.00/Day	03/17/2014	***
Spencer, Kathy	Teaching Assistant	\$65.00/Day	03/17/2014	***
Spencer, Kathy	Teacher Aide	\$8.00/Hour	03/17/2014	***
Smith, Shirley	Teaching Assistant	\$65.00/Day	03/07/2014	***
Smith, Shirley	Teacher Aide	\$8.00/Hour	03/07/2014	***
Smith, Victoria	Teaching Assistant	\$65.00/Day	03/04/2014	***

End Substitute Appointments

<u>Name</u>	<u>Position</u>	<u>Rate</u>	<u>Effective Date</u>	<u>End Date</u>
Carpenter, Alyssa	Teacher, Teaching Assistant and Teacher Aide			02/27/2014
Bossard, Julia	Teacher, Teaching Assistant and Teacher Aide			02/27/2014
Burnside, Patricia	Teacher and Teacher Aide			03/06/2014
Stanton, Courtney	Teacher Aide			03/31/2014

Temporary Appointments

<u>Name</u>	<u>Position</u>	<u>Rate</u>	<u>Effective Date</u>	<u>End Date</u>
Barber, Jean	Grant Writing Supervisor-daily rate	\$286.00/day	02/18/2014	06/30/2014
O'Hare, Tammy	Community Ed Instructor	\$25.00/hour	03/10/2014	***
Farrington, Lisa	Adult Literacy Instructor-hourly	\$25.00/hour	03/04/2014	***
Campbell, Mary	Community Ed Instructor	\$25.00/hour	04/01/2014	***

End Temporary Appointments

<u>Name</u>	<u>Position</u>	<u>Rate</u>	<u>Effective Date</u>	<u>End Date</u>
Brewer, Janice	Community Ed Instructor			03/03/2014
Crooker, Laurie	Community Ed Instructor			03/03/2014
Hoffman, Christine	Community Ed Instructor			03/03/2014
Kessler, Teresa	Community Ed Instructor			03/03/2014
Krieger, Terri	Community Ed Instructor			03/03/2014
Peoples, Marilyn	Community Ed Instructor			03/03/2014
Revelas, Helen	Community Ed Instructor			03/03/2014
Sonner, Kathryn	Community Ed Instructor			02/27/2014

Student Aide Appointments - Broad Horizons Academy

<u>Name</u>	<u>Position</u>	<u>Rate</u>	<u>Effective Date</u>	<u>End Date</u>
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Butler-Beeley, Brian	Student Aide	\$8.00/hour	03/04/2014	06/30/2019
Chalk, Andre	Student Aide	\$8.00/hour	03/04/2014	06/30/2019
Nobles, Christopher	Student Aide	\$8.00/hour	03/04/2014	06/30/2019
Weber, Destiny	Student Aide	\$8.00/hour	03/13/2014	06/30/2019

Curriculum Workshop, 1/1/2014, \$17.50/Hour

Cox, Jr., John

Cheresnowsky, John

***No end date indicates position is ongoing

<p><u>POLICY</u></p>	<p>4450</p> <p>1st Reading: April 8, 2014</p> <p>Instruction</p>
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SUBJECT: USE OF ANIMALS IN INSTRUCTION

The Greater Southern Tier BOCES Board recognizes that the observation of and experimentation with living organisms and animals give students unique perspectives of life processes. Animals and animal materials must be used respectfully and for the purpose of meeting the objectives of the respective course(s) being studied.

Animals on BOCES Property

The BOCES, in recognizing the educational uses of animals in the classroom, requires that permission be obtained from the Principal before animals are brought into the BOCES or its classrooms. It is the Principal's responsibility to ensure that there is an appropriate educational purpose, related to specific curriculum goals for any animal being brought into, or being housed in, a classroom.

Prior to an animal being brought into the BOCES or one of its facilities, the Principal shall ensure that arrangements have been made for the cleaning of cages, enclosures, and/or aquariums, and for the provision of adequate food, water, and other requirements for the proper care of the animal.

Where animals are housed in the BOCES or any of its facilities, it shall be the responsibility of the Principal or his/her designee to develop a plan of care for those animals in the event of an emergency school closing or in the event the animals remain in the classroom on days when the BOCES is not in session.

Animals brought into the BOCES or one of its facilities are not to be transported on school buses, except in cases of service animals certified to assist persons with disabilities. Nothing in this policy shall in any way be construed as limiting individuals' with disabilities right to their access to and use of a certified service animal.

Instruction in Safety and Care/Humane Treatment

When animals are brought into the classroom, student safety shall be the priority. Allergies and sensitivities of students to animals will be considered before an animal is brought into the classroom. Where a student is known to be, or indicates that he/she is, allergic or sensitive to animals, arrangements will be made to limit the student's exposure to the animal in order to avoid triggering an allergic reaction.

<p style="text-align: center;"><u>POLICY</u></p>	<p style="text-align: right;">4450</p> <p>1st Reading: April 8, 2014</p> <p>Instruction</p>
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Students will be instructed whether the animal(s) in question pose a risk for biting or scratching, potentially inducing an allergic reaction, or any other type of risk. Similarly, students will be provided prior instruction in the safe handling of animals, including the need to wash their hands after handling an animal, and the disease risk that animals can represent.

Students in BOCES programs which use live animals as part of their educational program, or in which live animals are used to augment a student's educational experience, will be provided instruction in the humane treatment and protection of animals, the importance of the role animals play in the economy of nature, and the impact that the proliferation of animals can have. The duration of this instruction shall be for a period of time as specified by the BOCES and/or the Education Law. Said instruction may be augmented with work in literature, reading, language, natural studies, or ethnology.

Dissection of Animals

Any student expressing an objection on moral or religious grounds to the performance or witnessing of the dissection of an animal, whether wholly or in part, shall be provided the opportunity to undertake and complete an alternative project approved by the student's teacher, provided, however, that such objection is substantiated in writing by the student's parent or legal guardian. The alternative project will be clearly related and of comparable rigor to the laboratory dissection to which the student objects. Some examples of alternative projects include, but are not limited to, computer simulations or research. Students who perform alternative projects shall not be penalized due to their objection to a laboratory dissection.

Effective July 1, 2014, the BOCES will give reasonable notice to all students enrolled in a course that includes the dissection of an animal, as well as a student's parent(s) and/or legal guardian(s), about their rights to perform an alternate project to dissection. Such notice shall be made available upon request at the BOCES and distributed to parents and students enrolled in a course that includes dissection at least once at the beginning of the school year.

Cross-references: Education Law §809
 Americans with Disabilities Act, 42 USC §§12101 et seq.

<h1>POLICY</h1>	<p>9575</p> <p>1st Reading: April 8, 2014</p> <p>Personnel & Negotiations</p>
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SUBJECT: E-MAIL ACCEPTABLE USE POLICY

Purposes and Goals

E-mail is one of the BOCES' core internal and external communication methods. The purpose of this policy is to ensure that e-mail systems used by BOCES staff support BOCES business functions to their fullest capacity. This policy notifies staff of their responsibilities and provides direction in managing information communicated by e-mail. For purposes of this policy, the terms "staff" and "user" shall be deemed to refer to all BOCES employees and officials who are granted access to e-mail services, including, but not limited to, full-time employees, long-term substitutes, and elected officials.

Access to E-mail Services

E-mail services are provided to all BOCES staff whose job functions and responsibilities require such services, as determined by their supervisor and the Administrator of Technology Solutions. Long-term substitutes are permitted to have e-mail access only while serving in such capacity.

Use of E-mail

E-mail services, like other means of communication, are to be used to support BOCES business.

- Staff **will not use** e-mail for illegal, disruptive, unethical or unprofessional activities, or for personal gain, or for any purpose that would jeopardize the legitimate interests of the BOCES.
- E-mail sent to recipients outside the BOCES is unencrypted and unsecure and should not contain confidential information (such as protected information as defined by HIPAA or FERPA). Specifically, no staff member may send an e-mail message with any individual's social security number.
- Users with a BOCES e-mail account may use only this account and not a personal e-mail account to conduct official business of the BOCES. Administrators and Board of Education members are required to use BOCES e-mail in the conduct of official public business.

<h1>POLICY</h1>	<div style="text-align: right;">9575</div> <div style="text-align: right;">1st Reading: April 8, 2014</div> <div style="text-align: right;">Personnel & Negotiations</div>
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Privacy and Access

E-mail messages are neither personal nor private. E-mail system administrators will take reasonable precautions to protect the privacy of e-mail. However, supervisors and technical staff may access an employee's e-mail:

- for a legitimate business purpose (e.g., the need to access information when an employee is absent for an extended period of time);
- to diagnose and resolve technical problems involving system hardware, software or communications; and/or
- to investigate possible misuse of e-mail when a reasonable suspicion of abuse exists, or in conjunction with an approved investigation.

E-mail messages sent or received in conjunction with District business may be subject to release under the Freedom of Information Law.

All e-mail messages, *including personal communications*, may be subject to discovery proceedings in legal actions.

Security

E-mail security is a joint responsibility of BOCES technical staff and e-mail users. Users must take all reasonable precautions, including safeguarding and changing passwords, to prevent the use of their accounts by unauthorized individuals.

All e-mail users must be familiar with the following terms:

- ***Phishing*** is a common technique used to trick a person into providing personal information such as his or her username, password, social security number and financial information. This information should ALWAYS be kept secure and confidential, never included in an e-mail message, and never provided to a website that requests it after clicking on a link in an e-mail message. If a user has any doubt as to the authenticity of a request for this information, contact the helpdesk for verification.

<h1 style="text-align: center;">POLICY</h1>	<div style="text-align: right;">9575</div> <div>1ST Reading: April 8, 2014</div> <div>Personnel & Negotiations</div>
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- **Malware** is a category of malicious software that includes adware, spyware, viruses, worms and Trojans. Malware frequently is distributed by e-mail by convincing a user to click a link or open an attachment in an e-mail message that will transmit malware to the machine, infecting the machine. Infected machines can spread the infection to other computers and networks. Users must not click a link or open an attachment in an e-mail message unless they can verify that it is safe by verifying the sender of the message (see “Spoofing” below) and understand the sender’s reason and intent for sending the message. Users must never click a link in an e-mail message that is only a link with no other content. If a user suspects that a machine has become infected with malware, he or she must turn the machine off to prevent the spread of the infection and report it to the helpdesk.
- **Spoofing** is a common technique employed by malware and hackers that involves misrepresenting the sender of a message by changing the sending name and address. Users may receive messages from people that they know and trust that may not actually originate from those people. These types of spoofed messages are usually an attempt to obtain information by phishing or infecting the machine with malware by convincing the user to click a link or open an attachment. Messages that are received that have spoofed sender information must be deleted. If a user is unsure if the message is legitimate, he or she should contact the helpdesk.

Management and Retention of E-mail Communications

All incoming, outgoing and inter-BOCES e-mail is archived using a mail archiver server managed by Computer Services. The mail archiver will retain all e-mail records for a period of six (6) years to comply with records retention and disposition requirements under Schedule ED-1. The mail archiver will automatically delete and permanently destroy e-mail records six (6) years after they are created unless a legal hold has been placed on the records.

Any e-mail records that need to be retained for a period that is longer than six (6) years (permanent records) need to be transferred by the e-mail user from the mail system or the mail archiver to a paper filing system.

<h1>POLICY</h1>	9575 1st Reading: April 8, 2014 Personnel & Negotiations
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Records Retention

E-mail created in the normal course of official business and retained as evidence of official policies, actions, decisions or transactions are records subject to records management requirements and need to be retained by the BOCES for six (6) years.

Examples of messages and information sent by e-mail that typically are subject to this requirement include:

- policies and directives;
- correspondence or memoranda related to official business;
- work schedules and assignments;
- agendas and minutes of meetings;
- drafts of documents that are circulated for comment or approval;
- any document that initiates, authorizes, or completes a business transaction;
- final reports or recommendations.

Some examples of messages that typically do not constitute records are:

- personal messages and announcements;
- copies or extracts of documents distributed for convenience or reference;
- phone message slips;
- announcements of social events.

Due to the implementation of the mail archiver server, e-mail users do not need to be concerned with retention of records that only need to be retained for six (6) years, but are advised that messages that are not records also are retained for six (6) years.

Users are responsible for the retention of any e-mail message that qualifies as a “permanent record” according to Schedule ED-1 in the event the e-mail message is the only copy of the permanent record.

Computer Services will not retain backup tapes or backup media of the e-mail system for a period longer than six (6) years.

<h1 style="margin: 0;">POLICY</h1>	<div style="margin-bottom: 10px;">9320</div> <div style="margin-bottom: 10px;">1st Reading: April 8, 2014</div> <div>Personnel & Negotiations</div>
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9-C

SUBJECT: FAMILY AND MEDICAL LEAVE ACT

Consistent with the Family and Medical Leave Act of 1993 (FMLA), as amended, the Greater Southern Tier BOCES Board recognizes the right of its eligible employees to take unpaid leave under the conditions set forth by FMLA. The Board hereby establishes this Policy to ensure that requests for FMLA leave are processed in an orderly and non-discriminatory manner.

Eligibility for FMLA Leave

Employees are eligible for FMLA leave if they have been in the employ of BOCES for at least twelve (12) months, and have worked at least 1,250 hours for the 12 months immediately preceding the commencement of FMLA.

Entitlement to Leave

Employees who meet the eligibility requirements described above are eligible to take up to twelve (12) weeks of unpaid leave during a single 12-month period for the following reasons: (1) the birth of the employee's son or daughter and to care for the child during the first 12 months following birth; (2) the placement of a son or daughter with the employee for adoption or foster care and to care for the child during the first 12 months following placement; (3) a serious health condition which renders the employee unable to perform the functions of his/her job, including incapacity due to the employee's pregnancy, prenatal medical care or child birth; (4) the care associated with a serious health condition of an employee's spouse, dependent child, or parent, or (5) a "qualifying exigency" arising out of the fact that the employee's spouse, son, daughter, or parent is on covered active duty or has been notified of an impending call to covered active duty in the Armed Forces.

In addition, eligible employees are entitled to up to twenty-six (26) weeks of unpaid leave during a single 12 month period in order to care for their spouse, child, parent, or next of kin (*i.e.*, closest blood relative) who is a covered military service member. In no case may the total amount of leave taken in a 12-month period exceed 26 weeks for any FMLA-qualifying reason.

BOCES will employ a "rolling" twelve (12) month calculation method to determine the 12-month period during which FMLA leave may occur. A rolling 12-month period measures backwards from the date an employee seeks to use FMLA leave to determine whether the 12-week entitlement has been exhausted. However, when leave is taken to care for a covered military service member, the 12-month period will be measured forward from the date an employee's first FMLA leave to care for the covered military service member begins.

<h1 style="margin: 0;">POLICY</h1>	<div style="margin-bottom: 10px;">9320</div> <div>1st Reading: April 8, 2014</div> <div>Personnel & Negotiations</div>
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Notice of Leave

If the need for FMLA leave is foreseeable based on expected birth, placement for adoption or foster care, planned medical treatment for a serious health condition of the employee or of a family member, or planned medical treatment for a serious injury or illness of a covered military service member, employees must provide at least thirty (30) days' advance notice. If 30 days' notice is not possible, notice must be provided as soon as practicable (or within 1 or 2 business days of learning of the need for leave), except in extraordinary circumstances. For foreseeable leave due to a qualifying exigency, notice must be provided as soon as practicable, regardless of how far in advance such leave is foreseeable. Failure to provide such notice may be grounds for delaying the start of the FMLA leave or denying the request for leave.

If the need to use FMLA leave is not foreseeable, the employee must provide notice as soon as practicable (or within 1 or 2 business days). Employees are expected to provide notice in accordance with this Policy, as well as BOCES usual and customary notice requirements, which means that notice of the need for unforeseeable FMLA leave should ordinarily be given prior to the start of the employee's workday, absent unusual circumstances. Failure to provide such notice may be grounds for delaying the start of the FMLA leave or denying the request for leave.

Employees taking FMLA leave for planned medical treatment must consult with BOCES and make a reasonable effort to schedule such treatment so as to not unduly disrupt the operations of BOCES.

When an employee requests FMLA leave, BOCES will notify the employee of the employee's eligibility to take FMLA leave within five (5) business days, absent extenuating circumstances. Employee eligibility is determined (and notice must be provided) at the commencement of the first instance of leave for each FMLA-qualifying reason in the applicable 12-month period. All FMLA absences for the same qualifying reason are considered a single leave and employee eligibility as to that reason for leave does not change during the applicable 12-month period.

If the employee is eligible, the employee will be given a written notice of Rights and Responsibilities. If the employee is not eligible, BOCES will provide the employee with a written notice indicating the reason for ineligibility.

If leave will be designated as FMLA-protected, BOCES will inform the employee, in writing, within five (5) business days, absent extenuating circumstances, and provide information on the amount of leave that will be counted against the employee's 12 or 26 week entitlement. If the leave will not be designated as FMLA-protected because it does not meet the requirements of the FMLA, BOCES will also notify the employee in writing.

<h1 style="text-align: center;">POLICY</h1>	<div style="text-align: right;">9320</div> <div>1st Reading: April 8, 2014</div> <div>Personnel & Negotiations</div>
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Medical Certification

Medical certification issued by an appropriate health care provider will be required of eligible employees requesting FMLA leave for their own serious health condition or for the care associated with the serious health condition of a dependent child, spouse or parent. Additionally, if an employee is requesting leave because of a “qualifying exigency” or to care for a “covered [military] service member,” the employee must also provide appropriate certification.

Employees may obtain medical certification forms from the Human Resources Office. When the employee requests leave, BOCES will notify the employee of the requirement for medical certification and that it is due no later than five (5) business days after the employee requests leave. The employee must provide the requested medical certification to BOCES within fifteen (15) calendar days of the date of the request, unless to do so is not practicable despite the employee’s diligent, good faith efforts. Failure to provide requested medical certification in a timely manner may result in denial of leave until it is provided.

The employee’s certification must be complete and sufficient. In the event that the certification is deficient, BOCES will advise the employee, in writing, what additional information is necessary to make the certification complete and sufficient. The employee will be given seven (7) calendar days (unless not practicable despite the employee’s diligent, good faith efforts) to cure any such deficiency. If the deficiencies are not cured in the resubmitted certification, BOCES may deny the taking of FMLA leave.

Relationship to Paid Leave

Eligible employees are required to substitute any accrued paid sick leave, paid personal leave, or paid vacation leave for any part of the 12-week period to which FMLA would apply (*i.e.*, paid leave will run concurrently with the unpaid FMLA leave). Accordingly, the employee receives pay pursuant to the BOCES’ applicable paid leave contractual provision or policy during the period of otherwise unpaid FMLA leave. Use of such paid leave is determined by the terms and conditions of such contract or policy. Once paid leave is exhausted, the remainder of the FMLA leave entitlement will be unpaid.

Any leave of absence taken pursuant to an applicable disability law or Workers’ Compensation law will be run concurrently with FMLA leave.

Return from FMLA Leave

Eligible employees returning from FMLA leave for their own serious health condition will be required to provide medical certification from their health care provider that he/she is able to resume work. This certification must specifically address the employee’s ability to perform the

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essential functions of his/her job. Failure to provide such medical certification may result in delay or denial of reinstatement.

Upon returning from FMLA leave, an eligible employee will be entitled to return to his/her position, or to an equivalent position with equal pay, benefits, and terms and conditions of employment to the extent required by FMLA.

Provision of FMLA Leave in Respect to Law, Policy and Contract

This Policy is intended to provide the minimum required benefits conferred by FMLA and its implementing regulations on employees. It may not be interpreted in conflict with such law or regulations.

Employees whose terms and conditions of employment are subject to collective bargaining under the Taylor Law may have leave benefits in excess of those provided in this Policy. Where such contractual benefits exceed those provided in this Policy, those benefits will be provided in lieu of the comparable benefits provided in this Policy.

All terms used in this Policy shall be as defined by FMLA and/or its accompanying regulations.

Cross-references: Family and Medical Leave Act (as amended), 29 USC §§2601 *et seq.*
 29 CFR Part 825
 Taylor Law, Civil Service Law §§200 *et seq.*

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SUBJECT: INSURANCE FOR NON-UNIT EMPLOYEES

The Board endeavors to provide adequate and competitive insurance benefits to its non-unit employees, while ensuring that such employees pay a fair share of the cost of such benefits. The following policies apply to non-unit employees' insurance benefits:

Health Insurance

Effective July 1, 2012, the BOCES will pay eighty-two percent (82%) of the premium for either individual or family health care coverage.

If a non-unit employee is eligible for health insurance coverage, but elects not to participate in the health care plan, s/he will receive an annual stipend to be paid in lieu of insurance coverage. The amount of the stipend will be dependent on the employee's full-time work equivalent (FTE) and the amount of time the employee opted out of the insurance during the school year. The non-prorated amounts of the annual stipend shall be as follows:

Total Number of Full-Time Equivalents Opting Out	Stipend Amount
1-22	\$550
23	\$1,300
24-26	\$1,800
27-29	\$2,800
30-32	\$3,300
33 or more	\$3,800

If the employee subsequently elects to participate in the health plan during the fiscal year, the stipend will be reduced on a prorated basis. The payment of the stipend will be included in the paycheck paid at the end of the fiscal year. An employee electing this option shall provide the BOCES with proof of health care coverage elsewhere and shall sign a waiver of health care coverage form.

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Dental-Optical-Medical Insurance/Reimbursement

Non-unit staff members will be provided with the following monies that may be used for various benefits:

Allotment: Effective July 1, 2010, non-unit staff members who are eligible for family health insurance coverage will be allotted one thousand two hundred dollars (\$1,200) yearly. Effective July 1, 2010, those eligible for individual health insurance will be allotted eight hundred dollars (\$800) yearly.

One Time Selection: Newly-hired non-unit staff members will make such elections within one month of employment by the BOCES.

Available Benefits: Dental Insurance, Optical Insurance, and IRC Section 105 Account (Health Reimbursement Arrangement – HRA)

Choices: Non-unit staff members can choose the available benefit packages that best suit their needs. However, there will only be a one-time selection. If there are not enough monies available in a non-unit member's account, the non-unit staff member will be responsible for paying the remainder of the dental and/or optical premium.

IRC Section 105 Account (Health Reimbursement Arrangement – HRA): Effective July 1, 2009, the BOCES shall maintain an Internal Revenue Code (IRC) Section 105 account for each non-unit staff member who elects to have the monies stated above placed in such an account or who has such monies remaining after purchasing either dental or optical insurance. The BOCES shall be responsible for the administration of said account.

Effective July 1, 2010, the BOCES shall establish debit cards for payment of qualified unreimbursed medical expenses incurred or paid within the operative fiscal year, as said expenses are defined below. The BOCES shall select the third-party administrator (TPA) for the debit card system and reimbursement of such qualified expenses. In lieu of the use of a debit card, a non-unit staff member may elect to submit claims to the TPA for reimbursement of such qualified expenses in accordance with procedures and practices of the TPA.

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A non-unit staff member may be reimbursed, subject to the availability of funds in his/her account, only for unreimbursed medical expenses incurred on his/her own or his/her dependents' behalf for expenditures for routine and extraordinary physical, mental and dental examinations, surgery, psychiatric care, hospitalization, prescription drugs, vision care, therapeutic, orthopedic and prosthetic aids and devices and for any other expense that is considered to be for medical care as said term is used in Section 105(h) of the Internal Revenue Code.

Expenses incurred before a non-unit staff member is eligible to participate in the IRC section 105 plan shall not qualify for reimbursement.

Unexpended funds in an account shall accumulate and shall be carried over from one fiscal year to the next.

The account of a non-unit staff member retiree who dies will be maintained for the benefit of the decedent's dependents as that term is defined in the Central Southern Tier Health Care Plan Document. If the decedent has no dependents as defined above or the decedent's dependents die without exhausting such monies, then such amount will revert back to the BOCES.

Resignation: The account of a non-unit staff member who resigns from employment (other than for the purpose of retirement) will be maintained for one (1) calendar year after the effective date of the non-unit staff member's resignation. If the former non-unit staff member fails to exhaust such monies in the one (1)-year period, then such amount will revert back to the BOCES.

Part-Time Benefits

BOCES' contribution for health insurance benefits and the dental/optical/medical reimbursement plan for part-time employees shall be on a pro-rated basis for non-unit employees who are employed for more than a 50% full-time equivalent status. Health insurance benefits and dental/optical/medical benefits shall be prorated on the basis of a full-time equivalent employee in accordance with the following schedule:

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Full-Time Equivalent	BOCES Contribution Share
Fifty-one percent (51%) to seventy-five (75%) percent	Seventy-five percent (75%)
Above seventy-five percent (75%)	Eighty-seven percent (87%) of the BOCES' share effective July 1, 2009
	Eighty-six percent (86%) of the BOCES' share effective July 1, 2011

Death of an Employee

In the event of the death of an employee enrolled in the BOCES-provided health insurance, coverage for any surviving dependents shall be continued for two (2) months beyond the last month for which the BOCES has paid the premium for the deceased employee. Continued coverage shall be provided at no cost to the survivor(s) for two (2) months. After the two (2) month extension of coverage has been paid for by the BOCES, the entire cost of coverage shall be paid for by the survivor(s). Coverage for a surviving spouse and dependent children shall continue as required by COBRA.

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SUBJECT: RETIREMENT BENEFITS FOR NON-UNIT EMPLOYEES

The Board provides certain benefits to its non-unit employees in retirement in recognition of their years of service to BOCES.

Sick Leave Payment

Effective July 1, 2010, non-unit staff will be entitled to payment of fifty percent (50%) of their unused sick leave days at their daily rate of pay at the time of retirement up to a maximum of \$52,000 if they have worked for the BOCES at least ten (10) consecutive (defined as no voluntary severance from BOCES employment) years and are retirement eligible under the rules and regulations of the New York State Teachers' Retirement System, or the New York State and Local Employees' Retirement System, or the Social Security Administration.

Non-unit staff who have more than five (5), but less than ten (10), years of consecutive BOCES service may be deemed eligible for the sick leave payment above if the Board determines that significant cost savings will be realized if a particular staff member retires (e.g., the staff member's position is abolished after retirement).

Vacation Payment

Pay for vacation days upon retirement will be limited to forty (40) days.

Health Insurance

Non-unit staff retiring after July 1, 2006 will pay fifteen percent (15%) of the premium for either individual or family coverage. The BOCES will pay eighty-five percent (85%) of the individual or family premium for retirees.

Effective July 1, 2010, a minimum of ten (10) years of consecutive BOCES service is required to be eligible for health insurance into retirement. Non-unit employees hired by the former Schuylar-Chemung-Tioga BOCES between July 1, 1996 and June 30, 2006 will be required to have five (5) years of consecutive BOCES service to be retirement eligible for health insurance. The term "consecutive" above shall be defined as no voluntary severance from BOCES employment.

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In the event of the death of a retiree enrolled in the BOCES-provided health insurance or in a MVP Medicare Advantage plan through the BOCES, coverage for any surviving dependents shall be continued for two (2) months beyond the last month for which the BOCES has paid the premium for the deceased retiree. Continued coverage shall be provided at no cost to the survivor(s) for two (2) months. After the two (2) month extension of coverage has been paid for by the BOCES, the entire cost of coverage shall be paid for by the survivor(s). Coverage for a surviving spouse and dependent children shall continue as required by COBRA.

Dental-Optical-Medical Insurance/Reimbursement

Dental/Optical Insurance: At the time of retirement, a non-unit staff member may continue receiving dental and/or optical insurance benefits provided they pay the full premium amount.

IRC Section 105 Plan (Health Reimbursement Arrangement – HRA): Effective July 1, 2009, the account of a non-unit staff member who retires will be maintained in retirement. Such account monies may be used to reimburse expenses as provided above. In addition, a retiree may apply such monies toward the payment of health insurance premium contributions in retirement. Retired non-unit staff member accounts will be administered by the BOCES or through a Third Party Administrator. A retired non-unit staff member who wishes reimbursement for qualified unreimbursed medical expenses incurred or paid within the operative fiscal year, as said expenses are defined in Policy 9210, Insurance for Non-Unit Employees, must submit a claim form, together with a receipt for services. Claim forms must be submitted to the business manager on or before September 30th, on or before December 31st, on or before March 31st or on or before June 30th of the operative fiscal year. Reimbursements of approved claims will be made on or before November 30th for claims submitted on or before September 30th, on or before February 28th for claims submitted on or before December 31st, on or before May 31st for claims submitted on or before March 31st, and on or before August 31st for claims submitted on or before June 30th.