

**Schuyler-Steuben-Chemung-Tioga-Allegany  
Board of Cooperative Educational Services**  
9579 Vocational Drive, Painted Post, New York 14870-9518  
Phone (607) 962-3175, 739-3581 or 324-7880 Fax (607) 654-2302

**DRAFT**

Reorganizational Board Meeting Coopers Education Center, Building #8
---

July 7, 2015 5:30 p.m.
---------------------------

**TENTATIVE AGENDA**

1. Meeting called to order by District Superintendent and Pledge of Allegiance.
2. Acceptance of the Agenda.
3. Appointment of Clerk for meeting.
4. Oath of office to newly-elected Board of Education Members of the GST BOCES.
5. Oath of office to District Superintendent.

6. Election of Board President.

- A. Oath of office to newly-elected Board President.

7. Election of Board Vice-President.

- A. Oath of office to newly-elected Board Vice-President.

8. Appointments:

**MOVE 8. A-S ONE MOTION**

- A. Clerk of the Board and Deputy Clerk of the Board.

It is hereby resolved that Doretta Hughson is appointed to the position of Clerk of the Board and Tina Hazzard is appointed to the position of Deputy Clerk of the Board for fiscal year 2015-2016.

- B. Treasurer and Deputy Treasurer.

It is hereby resolved that Janice Conley is appointed to the position of Treasurer and Kimberly Mehlenbacher is appointed to the position of Deputy Treasurer for fiscal year 2015-2016.

- C. Internal Claims Auditor and Deputy Internal Claims Auditors.

It is hereby resolved that Debra Moyer-Haight is appointed to the position of Internal Claims Auditor and Christina Beuter is appointed to the position of Deputy Internal Claims Auditor for fiscal year 2015-2016.

- D. School Physicians.

It is hereby resolved that Guthrie Clinic Occupational Medicine Physicians, Dr. Theodore Them, Dr. Anthony Grippo and Karol White, NP, of Guthrie Clinic Occupational Medicine (Sayre Office),

Dr. Robert Reed of Guthrie Clinic Occupational Medicine (Corning Office) and Dr. Maria Mainolfi (Big Flats Office) are appointed to the position of School Physician for employee related needs for fiscal year 2015-2016; and Southern Tier Pediatrics and Dr. Laura Leonard are appointed to the position of School Physician as independent service providers for student related needs for fiscal year 2015-2016.

**E. School Attorney.**

It is hereby resolved that Sayles & Evans (Conrad Wolan, Esq. of Counsel) is appointed to the position of School Attorney for fiscal year 2015-2016.

**F. Special Counsel.**

It is hereby resolved that Hogan, Sarzynski, Lynch, DeWind & Gregory, LLP as an independent service provider and Bond, Schoeneck & King, PLLC as an independent service provider are appointed to the position of Special Counsels for fiscal year 2015-2016.

**G. Student Accounts and Activities/Central Treasurers and Assistant Central Treasurers and Auditors.**

It is hereby resolved that the following staff members are appointed to the position of Central Treasurers, Assistant Central Treasurers and Auditors for fiscal year 2015-2016.

Bush Education Center:	Central Treasurer:	T/B/D
	Assistant Central Treasurer:	Janice Conley
	Auditor:	Kathy Salvagin
Coopers Education Center:	Central Treasurer:	T/B/D
	Assistant Central Treasurer:	Paulette Almeter
	Auditor:	Kathy Salvagin
Wildwood Education Center:	Central Treasurer:	Michelle Chamberlin
	Assistant Central Treasurer:	Sharyl Hammond
	Auditor:	Kathy Salvagin

**H. Independent Auditor.**

It is hereby resolved that Ciaschi, Dietershagen, Little, Mickelson & Company, LLP as an independent service provider is appointed as Independent Auditor for fiscal year 2015-2016.

**I. Records Retention and Disposition Officer.**

It is hereby resolved that C. Douglas Johnson is appointed to the position of Records Retention and Disposition Officer for fiscal year 2015-2016.

**J. Records Access Officer.**

It is hereby resolved that C. Douglas Johnson is appointed to the position of Records Access Officer for fiscal year 2015-2016.

**K. Purchasing Agent and Deputy Purchasing Agent.**

It is hereby resolved that Delia Kern is appointed to the position of Purchasing Agent and Margaret Munson is appointed to the position of Deputy Purchasing Agent for fiscal year 2015-2016.

**L. Civil Rights Compliance Officer (Dignity for All Students Act, Section 504 and Title IX).**

It is hereby resolved that C. Douglas Johnson is appointed to the position of Civil Rights Compliance Officer, which position will be responsible for coordinating BOCES' compliance with civil rights laws including, but not limited to, Dignity for All Students Act, Section 504 and Title IX for fiscal year 2015-2016.

**M. Chief Information Officer.**

It is hereby resolved that a Samuel Gauss is appointed to the position of Chief Information Officer for fiscal year 2015-2016.

**N. Asbestos Hazard Energy Response Act (AHERA) Officer**

It is hereby resolved that Brian Bentley is appointed to the position of Asbestos Hazard Energy Response Act (AHERA) Officer for fiscal year 2015-2016.

**O. Designated Educational Official under SAVE**

It is hereby resolved that Cynthia Drake is appointed to the position of Designated Educational Official under SAVE for the fiscal year 2015-2016.

**P. Integrity Officer**

It is hereby resolved that Linda Perry, Director of School Improvement and Instructional Support Services, is appointed to the position of Integrity Officer for the fiscal year 2015-2016.

**Q. Medicaid Compliance Officer**

It is hereby resolved that Steven Manning is appointed to the position of Medicaid Compliance Officer for the fiscal year 2015-2016.

**R. Lead Evaluators**

It is hereby resolved that the following are appointed to the position of Lead Evaluators for the fiscal year 2015-2016.

- a. Christopher Weinman
- b. Sara Fontana
- c. Cynthia Drake
- d. Linda Perry
- e. Jeremy Wheeler
- f. Kristine Earl
- g. Jeffrey Berdine
- h. Sally Deane
- i. Katie McDonough
- j. Stacy Saglibene
- k. Paula Oblamski
- l. Judy Ingalls
- m. Katheryn Ellison
- n. Christine McGinnis
- o. Kelley Meade
- p. Georgia Weed
- q. Michelle Fitzsimmons
- r. Lisa Sanford
- s. Kelly Lynn White
- t. Richard Yochem
- u. Ann Sincock
- v. Matt Talada
- w. Kelley Batrowny
- x. Colleen Hurd
- y. Sam Gauss
- z. Richard Perkins

**S. It is hereby resolved that the Board Members noted below be appointed to the designated committees:**

1. Neil Bulkley, Amy Dlugos, Rose Apgar and Gary Scott be appointed to the GST BOCES Audit and Finance Subcommittee for fiscal year 2015-2016.
2. Robert Everett, Robert Wheeler and William Peoples, Jr. be appointed to the GST BOCES Facilities Inspection Subcommittee for fiscal year 2015-2016.
3. Robert Everett, Alice Learn, Gloria Moss, Mark Lemmon and Donald Keddell be appointed to the GST BOCES Policy Development Subcommittee for fiscal year 2015-2016.

**MOVE 9. A-C & 10. A-O – ONE MOTION****9. Designations:****A. Official Depository.**

It is hereby resolved that M&T Bank, J. P. Morgan Chase Bank, Chemung Canal Trust Company, Five Star Bank, Steuben Trust, First Niagara, Bancorp Bank, SunTrust Bank and others as needed are designated for checking and/or savings, for fiscal year 2015-2016 as shown on the attached detailed list.

**B. Board of Education Meetings.**

It is hereby resolved that the date and time for holding BOCES Board of Education meetings are as follows:

MEETING	DAY	DATE	TIME
Reorganizational	Tuesday	July 7, 2015	5:30 p.m.
Regular	Tuesday	July 7, 2015 Immediately following Reorganizational	
Regular ⊗	Thursday	August 6, 2015	5:30 p.m.
Regular ⊗✕	Tuesday	August 25, 2015	5:30 p.m.
Regular	Tuesday	September - NONE	-----
Board Retreat⊗	t/b/d	September ___ (t/b/d), 2015	3:00-5:00 p.m.
Regular	Tuesday	October 6, 2015–Wildwood Campus Tour	5:30 p.m.
Regular	Tuesday	November 3, 2015–Coopers Campus Tour	5:30 p.m.
Regular	Tuesday	December 1, 2015–Bush Campus Tour	5:30 p.m.
Regular	Tuesday	January 5, 2016	5:30 p.m.
Regular	Tuesday	February 2, 2016	5:30 p.m.
Regular	Tuesday	March 1, 2016	5:30 p.m.
Regular	Tuesday	April 5, 2016	5:30 p.m.
Annual Budget	Tuesday	April 5, 2016	6:00 p.m.
Regular ⊗	Tuesday	May 10, 2016	5:30 p.m.
Regular	Tuesday	June 7, 2016	5:30 p.m.

⊗ = Exception to 1<sup>st</sup> Tuesday of the month

✕ Last Tuesday of month to bring all personnel items for action prior to the start of school.

Meetings to be held on first Tuesday of the month except as noted above, and will be held at Coopers Education Center, Building #8, with the following exceptions: October 6, 2015 meeting will be held at the Wildwood Education Center, December 1, 2015 meeting will be held at the Bush Education Center, April 5, 2016 Annual Budget & Regular meetings will be at Coopers Education Center, Bldg. #7 and May 10, 2016 meeting will be held at the Campbell-Savona High School.

If a second meeting is required in any month, the 4<sup>th</sup> Tuesday shall be utilized for that purpose.

October 6 & November 3 & December 1, 2015	Board Members will tour each of the three campuses prior to the Board meetings.
November 3, 2015	Board Self-Evaluation ? 5-05-15

**C. Official Newspapers.**

It is hereby resolved that the Star-Gazette of Elmira, New York and The Evening Tribune of Hornell, New York are designated as the official newspapers for fiscal year 2015-2016.

**10. Authorizations:**

**A. Person authorized to certify payroll.**

It is hereby resolved that the Director of Human Resources and Employee Relations, C. Douglas Johnson, is authorized to certify payroll and that District Superintendent James Frame is authorized to certify payroll in the absence of C. Douglas Johnson for fiscal year 2015-2016.

**B. Persons authorized to approve staff and Board Member conference attendance and expenses.**

It is hereby resolved that District Superintendent James Frame or his designee is appointed to approve all conference attendance and expenses for fiscal year 2015-2016.

**C. Establishment of Petty Cash Funds.**

It is hereby resolved that the establishment of Petty Cash Funds in the amounts designated and custodians thereof on the attached list be established and that the Treasurer and/or Deputy Treasurer are responsible for maintaining funds for fiscal year 2015-2016.

**D. Signatures on Checks:**

It is hereby resolved that authorization to sign checks for 2015-2016 fiscal year is given to the following listed personnel:

All Checks: Janice Conley  
Kim Mehlenbacher

Student Activity Accounts:

Bush Education Center: T/B/D  
Janice Conley

Coopers Education Center: T/B/D  
Paulette Almeter

Wildwood Education Center: Michelle Chamberlin  
Sharyl Hammond

**E. Budget Transfers.**

It is hereby resolved that authorization is granted to District Superintendent James Frame or his designee to approve Budget Transfers up to \$10,000 for 2015-2016 fiscal year.

**F. Apply for Grants.**

It is hereby resolved that District Superintendent James Frame or his designee is authorized to approve applications for grants for 2015-2016 fiscal year.

**G. Employment of Temporary, Substitute, Full-time and Part-time Employees.**

It is hereby resolved that authorization is granted to District Superintendent James Frame to employ temporary, substitute, full-time and part-time employees on an interim basis for 2015-2016 fiscal year until such time as the Board of Education is able to act upon a formal recommendation for appointment.

**H. Internal Controls Procedure.**

It is hereby resolved that the attached Internal Controls Procedure is accepted for fiscal year 2015-2016.

**I. Legal Indemnification.**

It is resolved that the Board does and hereby approves legal indemnification of Board Members, Officers, the District Superintendent and School Administrators against all uninsured financial or property loss arising out of any proceeding, claim, demand, suit, tort, arbitration or judgment by reason of alleged negligence or other conduct resulting in bodily or other injury to any person or damage to the property of any person committed while Board Member, Officer, District Superintendent and School Administrator is acting within the scope of his/her employment or at the discretion of the Board of Education for fiscal year 2015-2016.

**J. Liability Insurance.**

It is hereby resolved that the Board does and hereby approves the liability insurance carrier to be Utica National Insurance Company for fiscal year 2015-2016.

**K. Employee Theft (Bonding).**

It is hereby resolved that bonding for fiscal year 2015-2016 of all personnel in the amount of \$5,000,000 per loss will be carried with Utica National Insurance Company.

**L. Student Field Trips and Itineraries.**

It is hereby resolved that District Superintendent James Frame or his designee is authorized to approve student field trips for travel in New York State not requiring charter or contract transportation for 2015-2016 fiscal year.

**M. Food Service Advertise and Accept Bids for Food Items and Perishables.**

It is hereby resolved that the Board authorizes the Food Service Director and bid/specification committee to advertise and accept bids for food items and perishables based on the bid schedules. Furthermore, the Board awards the bid for purchase of said food items and perishables to the lowest, responsible bidding firm meeting the specifications as advertised. Be it further understood that the Food Service Director shall inform said lowest responsible bidder of the bid award.

**N. Disposal of BOCES Property.**

It is hereby resolved that the Assistant Superintendent for Finance & Administrative Services, Margaret Munson, or her designee, Director of Facilities III, Brian Bentley, is authorized to dispose of obsolete and surplus property for fiscal year 2015-2016.

**O. Extracurricular Activities Accounts.**

It is hereby resolved that the Board authorizes the establishment of Extracurricular Activities Accounts at the Bush Education Center, Coopers Education Center and Wildwood Education Center as shown on the attached list.

**11. Other items:**

**MOVE 11. A-D – ONE MOTION**

- A.**
1. Review and reaffirm the following policies as attached:
    - a. Code of Conduct – Policy #5330
    - b. BOCES Personal Property Accountability – Policy #6770
    - c. Investments – Policy #6240 & #6240A
  2. Adoption of all policies, code of ethics and code of conduct.

It is hereby resolved that all policies, code of ethics, code of conduct, regulations and procedures in effect in the GST BOCES during 2014-2015 fiscal year shall be carried over into the 2015-2016 fiscal year.

**B. Authorization to Establish Mileage Reimbursement.**

It is hereby resolved that the mileage reimbursement rate is \$.575 for 2015-2016 fiscal year.

**C. Authorization to Establish Meal Reimbursement Rates.**

It is hereby resolved that the meal reimbursement rates for 2015-2016 are as attached.

**D. Attendance Supervision Officers.**

It is hereby resolved that the following staff members be appointed as Attendance Supervision Officers for fiscal year 2015-2016:

**Career and Technical Education:**

Bush Education Center:	Terry Gray
Coopers Education Center:	Paulette Almeter
Wildwood Education Center:	Sharyl Hammond

**Special Education:**

Bush Education Center:	Shelly Barcomb
Campbell-Savona and Corning Host Site:	Melanie Coots
Elmira/Elmira Heights/Horseheads Host Sites:	Stephanie Davis
Hornell Host Site:	Denise Bates

**MOTION TO MOVE INTO REGULAR MEETING**

JRF/dlh

7/01/15

**DESIGNATIONS:****DETAIL LIST OF BANK ACCOUNT NAMES FOR GREATER SOUTHERN TIER BOCES:**

- A. JPMorgan Chase Bank
  1. Greater Southern Tier BOCES Premier Money Market Account
  2. Greater Southern Tier BOCES Federal Fund Checking
  3. Greater Southern Tier BOCES Capital Checking
  4. Greater Southern Tier BOCES Activities Savings
  5. Greater Southern Tier Self-Funded Workers Compensation Program Checking
  6. Greater Southern Tier Self-Funded Workers Compensation Program Premier Money Market Account
  7. The Clayton J. Tong Memorial Scholarship Fund Checking
  8. The Clayton J. Tong Memorial Scholarship Fund Savings
  9. Greater Southern Tier BOCES T&A Memorial Savings
  10. Schuyler-Steuben-Chemung-Tioga-Allegany – GST Dental & Vision Business Premier Money Market Account.
  
- B. Chemung Canal Trust Company
  1. Greater Southern Tier BOCES Coopers Patron Service Account
  2. Greater Southern Tier BOCES Coopers Student Activities Account
  
- C. Steuben Trust Company
  1. Greater Southern Tier BOCES Wildwood Patron Service Account
  2. Greater Southern Tier BOCES Wildwood Student Activities Account
  3. Bethesda Foundation Scholarship
  
- D. M&T Bank
  1. Greater Southern Tier BOCES General Fund Checking
  2. Greater Southern Tier BOCES Payroll Checking
  3. Greater Southern Tier BOCES Trust & Agency Checking
  4. Greater Southern Tier BOCES Activities Checking
  5. Greater Southern Tier BOCES Memorial Scholarship Checking
  6. Greater Southern Tier BOCES Adult Ed Merchant Account
  
- E. First Niagara
  1. Greater Southern Tier BOCES Checking (Escrow for Elmira City School District's IPA)
  2. Greater Southern Tier BOCES Checking (Escrow for Elmira Heights CSD's IPA)
  
- F. Bancorp Bank
  1. Greater Southern Tier BOCES Collateral Account
  
- G. Five Star Bank
  1. Greater Southern Tier BOCES Money Market
  2. Greater Southern Tier BOCES Flexible Spending HRA Checking
  3. Greater Southern Tier BOCES Flexible Spending HRA Money Market
  
- H. SunTrust Bank
  1. Municipal Leasing Consultants Escrow for Greater Southern Tier BOCES' Energy Performance Contract

**AUTHORIZATIONS:**

2015-2016  
Establishment of Petty Cash Funds  
In Amounts Designated and Custodians Thereof:

<b><u>Vendor No.</u></b>	<b><u>Name of Accounts</u></b>	<b><u>Amount</u></b>	<b><u>Custodian</u></b>
005061	Library Services	\$ 50.00	S. Wilson
001487	Special Ed Teachers-Hornell	\$100.00	D. Bates
003142	Wildwood Center	\$100.00	M. Chamberlin
003304	Special Ed – Admin	\$100.00	M. Francis
002803	Coopers Center	\$100.00	TBD
005194	Bush Campus	\$100.00	J. Conley
009376	Adult Ed – Bush Campus	\$100.00	T. Driscoll
000452	Adult Ed – Bush Campus	\$100.00	D. Harrington
010880	Adult Ed – Bush Campus	\$100.00	K. Horvat
011807	Central Business Office	\$ 50.00	L. Morton

## **GREATER SOUTHERN TIER BOCES INTERNAL CONTROLS 2015-16**

### **ACCOUNTS PAYABLE**

After all items have been received the receiving copy of the purchase order is forwarded to the Business Office by the person who ordered the equipment or supplies and materials. They have signed and dated the purchase order or invoice to show when the items were received. The receiving copy of the purchase order is matched up with invoices and put in a batch to be approved for payment.

Invoices with blanket purchase orders are reviewed. The purchase order number is noted and approved by the person who placed the order and the supervisor of the program and then forwarded to the Business Office for payment. The invoices are then put in the batch to be approved for payment.

The Accounts Payable Clerk enters the invoices into Wincap as a batch of invoices. If there are multiple invoices for a single Purchase Order or for a single vendor a calculator tape is run. The total is then compared to the computer total for accuracy. The batches are run approximately every week. The checks are printed by the Accounts Payable staff. They print the original check to mail to the vendors and one copy of the check is attached to the invoice and kept in the Business Office. The Treasurer/Deputy Treasurer gets a copy of the warrant for their records.

The Purchasing Agent receives a copy of the warrant to review in order to “give rise to the claim”. When this is completed she gives the warrant and invoices to the Internal Claims Auditor for her review.

The Internal Claims Auditor checks to be sure that the vendor name and address are correct and the total of the invoices matches the total of the check. She also follows the procedures detailed in the Internal Claims Auditor section. If approved, she stamps the invoices with the “Approved for Payment by Internal Claims Auditor” stamp and initials them and signs the warrant. She then gives the checks to the Telephone Operator (who has no other Accounts Payable responsibilities) so they can be mailed. If there is an issue that needs to be resolved, the Internal Claims Auditor gives the paperwork back to Accounts Payable for review.

### **ACCOUNTS RECEIVABLE**

The Senior Account Clerk and Business Administrator prepare all billings for BOCES services. The bills are mailed to the appropriate district and a copy is given to the Treasurer.

With the use of the Wincap Financial Accounting Package, all school billings are automatically posted as a receivable in the General Ledger. The State of New York sends all Federal and State monies directly to our bank account.

The Business Office Secretary records all checks that are received in the mail on an EXCEL spreadsheet. The checks are then given to the Treasurer/Deputy Treasurer who determines the fund and/or account in which the checks will be deposited, stamps them for deposit, matches them up with the bill, records the transaction and process the deposit. The deposit receipt is then given to the Business Office Secretary who compares it to the EXCEL spreadsheet to ensure all received checks have been deposited.

All receipt back-up contains either a check stub or a copy of the check we received along with the cash receipt number written on the backup.

## **INVENTORY**

A monthly report is run by the Business Office Secretary to verify that items ordered are added to the inventory as required. An Inventory Control Form and inventory tags are sent to the originator of the purchase by the Business Office Secretary. The description of items purchased and inventory tag numbers are prerecorded on the form. The originator affixes the inventory tag to the corresponding item. After affixing the tags the originator records the date, campus/building/room number, unit cost, serial number and part number. They then sign and date the Inventory Control Form and return it to the Business Office Secretary. She enters the item into the inventory records with the number that is on the tag.

Board Policy 6900 allows us to dispose of BOCES property. On a regular basis items are identified that are no longer of use to the program and are disposed of properly. If items are sold or junked, the tags and/or tag numbers of the items are sent to the Business Office Secretary along with the reason for disposal so they can be purged from the inventory. If items are transferred, a form is completed and sent to the Business Office Secretary to record the updates.

Each year a listing of BOCES inventory items in districts is sent by the Business Office Secretary to the district technology contact, who checks the lists, makes any necessary changes and returns the list to the Business Office Secretary who makes the necessary updates.

## **PAYROLL**

When we hire new staff, the hiring supervisor completes a Recommendation for Appointment form and has it approved by their supervisor and their Division Director. The Recommendation for Appointment form is then sent to the Personnel Office along with the pre-hire file which includes the application for employment, references and diploma/degree. The Personnel Office reviews the information and sends it to the District Superintendent who reviews it and signs the Recommendation for Appointment form. The Personnel Specialists meet with new staff to complete the appropriate paperwork so the person can go on payroll. All necessary paperwork is given to the Payroll Specialists so they can enter the employee into the payroll system.

## **INTERNAL CLAIMS AUDITOR**

The Internal Claims Auditor is a person who has no other Business Office duties. She verifies that all invoices scheduled for payment are coded and approved, that the purchase order number on the invoice is the same as the attached receiving copy of the purchase order, that there is no New York State sales tax and that conference and mileage expenses are at the approved amounts. The Internal Claims Auditor prepares monthly reports for the Board of Education on discovered conditions and the corrective actions taken as well as items that are reported to management for resolution.

## **PURCHASING**

The first step in the purchasing process is to research the purchase to find the best price for the needed items. For purchases over \$750 but less than \$5,000 three verbal quotes must be obtained. For purchases over \$5,000 but less than \$20,000 three written quotes are needed. Any items over \$20,000 must be bid unless they are on state contract. The next step is to enter the requisition in Wincap and forward the quotes, if required, to the supervisor. The Purchasing Agent is the final approver. Once the requisition has gone through the approval process it is available electronically in WinCap to Accounts Payable for a purchase order to be processed. The person placing the order will receive one receiving copy of the purchase order. The supervisor will also receive a copy of the purchase order. When the order is received the employee signs and dates the receiving copy of the purchase order and sends it to Accounts Payable. This is the approval for payment.

## **OTHER**

BOCES maintains credit cards for several area businesses and also VISA credit cards for program use. A purchase order must be completed and approved by a supervisor and the Purchasing Agent. The credit card will be given to the person requesting its use along with a tax exempt form and a credit card utilization form. After the card has been used it is returned to the Business Office Secretary or budget specialist with the original receipts and utilization form. This paperwork is then given to Accounts Payable who compares it with the monthly statement.

Access to financial instruments such as check stock, deposit slips and signatures is limited to select district personnel. The check stock is put in the printer only to run checks and is otherwise locked in a cabinet in the Business Office.

Either the Treasurer or Deputy Treasurer will sign every check. Their signatures are kept securely on the WinCap server. There are passwords for each of the above signers to access their signatures and all access is logged and tracked.

## SEPARATION OF DUTIES

Treasurer/Deputy Treasurer do not reconcile bank statements for any of the funds. This is done by the Senior Account Clerk.

Treasurer/Deputy Treasurer do not get mail from the Post Office. All mail is delivered by the Post Office to the Telephone Operator who distributes to appropriate staff.

Treasurer/Deputy Treasurer do not distribute internal or external mail. This is done by the Telephone Operator or Business Office Secretary.

Treasurer/Deputy Treasurer do not process accounts payable invoices. This is done by the Accounts Payable Clerks.

Treasurer/Deputy Treasurer do not process Board items when opening a new bank account. This is done by the Business Administrator.

Treasurer/Deputy Treasurer are not the solely authorized name when opening an account. The signatures of the Treasurer and/or Deputy Treasurer and Business Administrator or Assistant Superintendent for Finance and Administrative Services are also required.

Treasurer/Deputy Treasurer do not generate the school billings or complete State Aid forms. This is done by the Sr. Account Clerk and Business Administrator.

All general ledger checks (i.e. checks written to transfer monies from one bank account to another) are audited by the Internal Claims Auditor.

A schedule of cash receipts and disbursements is provided by the Treasurer/Deputy Treasurer to the Sr. Account Clerk when reconciling bank statements for Trust & Agency and Payroll Funds.

A schedule of cash receipts and disbursements is provided by the Treasurer/Deputy Treasurer to the Sr. Account Clerk when reconciling bank statements for General, Federal and Capital funds.

The Internal Claims Auditor audits all warrants before mailing checks.

A log is maintained of all wire transfers initiated by the Treasurer/Deputy Treasurer. Banks call back to the Sr. Account Clerk to verify the amount, account number and receiving bank. The Sr. Account Clerk verifies the account number against the list of Board approved accounts.

**AUTHORIZATIONS:**

2015-2016

## Establishment of Extracurricular Activities Accounts

**Bush Campus:**

Auto Tech 2  
Broad Horizons Garden Café (Formerly Broad Horizons Work Study Garden Café)  
Broad Horizons Student Account  
Chef Club (Formerly Culinary Arts)  
Cosmetology  
Early Childhood  
Edison Activity Fund  
Elsmere Activity Fund (Formerly Elsmere Junior High)  
Elsmere Eagles  
Elsmere Farms Deli  
Fashion Design Club  
FFA Chapter (Future Farmers of America)  
General Youth Organization  
GST Diesel Tech. United  
GST Aggies (Animal Science)  
HOSA (Health Occupations Students of America)  
Junior Carpentry  
National Tech Honor Society (Formerly CTE National Honor Society)  
New Visions Academy  
Rose Bush Fund  
Security & Protective Services  
Skills USA  
Twist, Shout & Learn  
Welders Club  
Workers Club

**Coopers Education Center:**

Alternative Ed  
Auto Tech  
BOCES Corning East  
Computers Are Us  
Coopers Builders  
Epicureans Club  
Coopers Paint Masters  
Coopers Skills USA  
Cosmetology  
Criminal Justice

Digital Media Arts  
Heavy Equipment Club  
HOSA (Health Occupations Students of America), (Formerly LPN/Nursing Assistant)  
Machine Shop  
New Vision Medical  
Yearbook

**Wildwood Education Center:**

Alternative Education  
Auto Body  
Automotive Technology  
Computer Graphics/Yearbook DMA  
Computer Information Technology  
Cosmetology  
Criminal Justice  
Culinary Arts  
GST BOCES Jobs Cooperative  
Heavy Equipment  
HOSA (Health Occupations Students of America)  
Introduction to Career Majors ICM  
New Visions  
Skills USA  
Welding  
Wildwood Builders

<b>POLICY</b>	<b>5330</b>
	<b>Adopted: August 22, 2006</b> <b>Revised: August 7, 2014</b>
<b>Student Policies</b>	

**SUBJECT: STUDENT SEARCHES AND INTERROGATIONS**

The Greater Southern Tier BOCES Board is committed to ensuring an atmosphere on school property and at school functions that is safe and orderly. To achieve this kind of environment, any school official with supervisory responsibility over students may question a student about an alleged violation of law or the district code of conduct. Students are not entitled to any sort of “Miranda”-type warning before being questioned by BOCES administrators and employees, nor are BOCES administrators and employees required to contact a student’s parent before questioning the student. However, BOCES administrators and employees will tell all students why they are being questioned.

The Board acknowledges that students have the legal right, under both the state and federal constitutions, to be free from “unreasonable” searches of their person and/or possessions (e.g., pocket contents, book bags, handbags, cell phones, etc.). The Board also acknowledges and understands, however, that it is sometimes necessary to search students and/or their possessions in order to preserve order and discipline, to safeguard District property, and to protect the health safety, morals, and welfare of students, school personnel and school visitors.

Accordingly, the Board authorizes the District Superintendent, principals, principals of special education, assistant principals and assistant principals of special education to conduct searches of students and their belongings, if the authorized official has “reasonable suspicion” to believe that the search will result in or produce evidence that the student violated the law or the applicable component school district’s or BOCES’ Code of Conduct, school policies or rules.

Ordinarily, there must be reasonable suspicion to believe that the search of a particular student will turn up evidence that the particular student is violating the law or school rules.

However, “individualized” suspicion is not required in every case before public school officials can search students. For example, school officials may be able to conduct a “pat down” search of students under circumstances where the pat down is the least intrusive and most practical means of accomplishing a specific objective and represents a reasonable balance between students’ privacy rights and school officials’ interest in maintaining order and discipline. Similarly, an authorized official may conduct a search of a student’s belongings that is minimally intrusive, such as touching the outside of a book bag so long as the school official has a legitimate reason for the very limited search.

<h1>POLICY</h1>	5330
	<b>Adopted:</b> <b>August 22, 2006</b> <b>Revised:</b> <b>August 7, 2014</b>  <b>Student Policies</b>

In general, the legality of the search of a student or student’s belongings by school officials is determined by balancing the District’s legitimate justification to conduct the search against the student’s or students’ *expectation of privacy* in the area to be searched.

To determine whether a search by school officials is lawful, the courts evaluate two factors. The search must be:

1.     “*Justified at its Inception*” – meaning that there must be “reasonable grounds for suspecting that the search will turn up evidence that the student has violated or is violating either the law or the rules of the school;” **and**
  
2.     “*Permissible in Scope*” – meaning that the search measures used must be “reasonably related to the objectives of the search and not excessively intrusive in light of the age and sex of the student and the nature of the infraction.”

An authorized official may search a student or the student’s belongings based upon information received from a reliable informant. Individuals will be considered reliable informants if they have previously supplied information that was found to be accurate, if they make an admission against self-interest, if they provide the same information that is received independently from other sources, or if they appear to be credible and the information they are communicating relates to an immediate threat to safety.

Before searching a student or the student’s belongings, the authorized official should attempt to obtain an admission from the student that he or she possesses evidence of a violation of the law or the applicable component school district BOCES’ Code of Conduct, school policies or rules, and should further attempt to persuade the student to surrender the unlawful or unauthorized item or consent to the search (as warranted by the circumstances).

Whenever practicable, searches will be conducted in the privacy of administrative offices and students will be present when their possessions are being searched.

<h1>POLICY</h1>	5330
	<b>Adopted:</b> August 22, 2006 <b>Revised:</b> August 7, 2014  <b>Student Policies</b>

*Lockers, Desks and other School Storage Places*

School lockers, desks and other storage spaces provided by the BOCES or component school districts for the convenience of students remain at all times the exclusive property of the BOCES. Students have no “expectation of privacy” in these spaces. This means that student lockers, desks and other school storage places may be subject to search at any time by school officials, without prior notice to students, without their consent, and with or without reasonable suspicion.

*Strip searches*

A strip search is a search that requires a student to remove any clothing other than an outer coat, jacket, shoes, socks or a hat. A strip search of a student at school is a highly invasive search that may only be conducted as a last resort, when an authorized officials has: (1) reliable information that the item a particular student is suspected of hiding is dangerous in terms of its “power or quantity;” and (2) reason to believe that the forbidden item is hidden in intimate places before conducting a strip search of the student in search of the item.

No authorized official shall conduct a strip search of a student, unless authorized in advance by the District Superintendent or school attorney, or unless the authorized official reasonably believes there is **imminent danger** to the life or safety of the student or others if the strip search is delayed for the purpose of obtaining approval from the Superintendent or school attorney. Such searches are to be conducted only in situations where a bona fide emergency exists, making it imperative to search a particular student without delay.

If the situation is serious enough to warrant the consideration of a strip search, law enforcement should be contacted immediately and the strip search should be delayed, if at all possible, until law enforcement has been afforded the opportunity to intervene and explore other protective measures. To the *maximum* extent possible, in view of the exigencies of the situation, in the rare case where a strip search is truly imperative, the strip search shall be conducted by an individual of the same sex as the individual being searched. An authorized official shall promptly notify the parent(s) of, or person(s) in parental relation to, any student who is subjected to a strip search by school personnel.

*Law Enforcement*

If law enforcement conducts or controls with the custody, interrogation or search of a student due to suspected criminal activity, such actions will be governed by applicable constitutional and other legal requirements for law enforcement.

<h1>POLICY</h1>	<b>5330</b>
	<b>Adopted: August 22, 2006</b> <b>Revised: August 7, 2014</b>
<b>Student Policies</b>	

Law enforcement officers may not remove a student for questioning from a school setting nor may they interrogate a student in a school setting on a non-school-related matter while the student is properly in attendance without permission of a student’s parent or guardian unless such officers have a warrant for the student, probable cause, or other legal justification.

*Documentation*

An authorized school official who conducts a search of a student or student’s possession that results in the recovery of contraband or other evidence of violation of the law, applicable Code of Conduct, or other school policies or rules shall be responsible for promptly recording information about such search in the BOCES’ school software system or other recording medium.

The principal, principal of special education, assistant principal or assistant principal of special education shall be responsible for the custody, control and disposition of any illegal or dangerous items obtained from a student during a search. Such official shall retain control of the item(s), until the item is personally turned over to law enforcement.

*Training*

The BOCES will provide annual training to principals, principals of special education, assistant principals, and assistant principals of special education regarding the requirements of this policy.

<b>POLICY</b>	<b>6770</b>
	<b>Adopted: August 22, 2006</b>
	<b>Revised: March 2, 2010</b>
	<b>Revised: August 31, 2010</b>
	<b>Revised: July 10, 2012</b>
	<b>Revised: June 2, 2015</b>
	<b>Fiscal Management</b>

**SUBJECT: BOCES PERSONAL PROPERTY ACCOUNTABILITY**

**I. Definition of Personal Property**

1. **Personal Property shall mean** all tangible personal property of the Greater Southern Tier (GST) Board of Cooperative Educational Services (BOCES) that is not consumable and has a useful life of one year or more, including but not limited to equipment, supplies, parts, vehicles and materials, provided that such terms shall not include buildings or other real property or equipment which is permanently affixed to real property, or leases, notes or other written instruments.
2. **Valuable personal property shall mean** personal property which has a unit resale value of \$500 or more, and equipment, supplies, parts or materials which are disposed of in lots having an aggregate resale value of \$500 or more.
3. **Surplus personal property shall mean** personal property which has no known, immediate or currently foreseeable use to the GST BOCES.

**II. General Municipal Law**

The General Municipal Law requires that purchase contracts for materials, equipment and supplies involving an estimated annual expenditure exceeding \$20,000 and public work contracts involving an expenditure of more than \$35,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid whenever practical.

**Best Value:** BOCES may award contracts on the basis of best value as defined by General Municipal Law and Local Finance Law in addition to the basis of lowest responsible bidder or other method wherever permitted by law.

**III. Competitive Bidding Required**

- A. Method of Determining Whether Procurement is Subject to Competitive Bidding
  - The BOCES will first determine if the proposed procurement is a purchase contract or a contract for public work.

<h1>POLICY</h1>	<b>6770</b>
	<b>Adopted: August 22, 2006</b>
	<b>Revised: March 2, 2010</b>
	<b>Revised: August 31, 2010</b>
	<b>Revised: July 10, 2012</b>
	<b>Revised: June 2, 2015</b>
<b>Fiscal Management</b>	

- If the procurement is either a purchase contract or a contract for public work, the BOCES will then determine whether the amount of the procurement is above the applicable monetary threshold as set forth above.
- The BOCES will also determine whether any exceptions to the competitive bidding requirements (as set forth below) exist.

**B. Contract Combining Professional Services and Purchases**

In the event that a contract combines the provision of professional services and a purchase, the BOCES, in determining the appropriate monetary threshold criteria to apply to the contract, will determine whether the professional service or the purchase is the predominant part of the transaction.

**C. Opening and Recording Bids; Awarding Contracts**

The purchasing agent, or his or her designee, will be authorized to open and record bids. Contracts will be awarded to the lowest responsible bidder (as recommended by the purchasing agent), who has furnished the required security after responding to an advertisement for sealed bids.

**D. Documentation of Competitive Bids**

The BOCES will maintain proper written documentation for all competitive bids. Proper written documentation will also be required when a contract is not awarded to the vendor submitting the lowest quote, setting forth the reasons therefore. A quote which exceeds the bid limit will be awarded only when such award is in the best interests of the BOCES and otherwise furthers the purposes of section 104-b of the General Municipal Law. The BOCES will provide justification and documentation of any such contract awarded.

**E. Leases of Personal Property**

In addition to the above-mentioned competitive bidding requirements, Section 1725 of the Education Law requires that the BOCES will be subject to competitive bidding requirements for purchase contracts when it enters into a lease of personal property.

<h1>POLICY</h1>	<b>6770</b>
	<b>Adopted: August 22, 2006</b>
	<b>Revised: March 2, 2010</b>
	<b>Revised: August 31, 2010</b>
	<b>Revised: July 10, 2012</b>
	<b>Revised: June 2, 2015</b>
	<b>Fiscal Management</b>

The BOCES will maintain written documentation such as quotes and cost-benefit analysis of leasing versus purchasing.

#### **IV. Exceptions to Competitive Bidding Requirements**

The BOCES will not be subject to competitive bidding requirements when the Board, in its discretion, determines that one of the following situations exists:

1. An emergency.
2. When purchasing surplus or second-hand supplies, materials or equipment from the federal or state governments or from any other political subdivision or public benefit corporation within the state.
3. When separately purchasing eggs, livestock, fish and dairy products (other than milk), juice, grains and species of fresh fruits and vegetables directly from producers or growers.
4. When purchasing goods, supplies and services from municipal hospitals under joint contracts and arrangements entered into pursuant to section 2803-a of the Public Health Law.
5. When purchasing through the Office of General Services or participating in contracts let by the United States Government, or any agency thereof, any state or any other county or political subdivision or district therein if such contract was let to the lowest responsible bidder or on the basis of best value in a manner consistent with General Municipal Law 103 and made available for use by other governmental entities.
6. When there is only one possible source from which to procure goods or services required in the public interest.

#### **V. Quotes When Competitive Bidding Not Required**

Goods and services which are not required by law to be procured by the BOCES through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies in the best interest of the taxpayers. Quotes are required as follows:

<h1>POLICY</h1>	<b>6770</b>
	<b>Adopted: August 22, 2006</b>
	<b>Revised: March 2, 2010</b>
	<b>Revised: August 31, 2010</b>
	<b>Revised: July 10, 2012</b>
	<b>Revised: June 5, 2015</b>
	<b>Fiscal Management</b>

1. Purchase of a single item or group of similar items costing \$750 – \$4,999: three verbal quotes;
2. Purchase of a single item or group of similar items costing \$5,000 - \$20,000: three written quotes;
3. Public Work Contracts costing \$1,000 - \$9,999: 3 verbal quotes;
4. Public Work Contracts costing \$10,000 - \$35,000: 3 written quotes

**VI. Procurements from Other than the “Lowest Responsible Dollar Offeror”**

The BOCES will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the BOCES and otherwise furthers the purposes of section 104-b of the General Municipal Law.

**VII. Internal Control**

The Board authorizes the District Superintendent, with the assistance of the purchasing agent, to establish and maintain an internal control structure to ensure, to the best of their ability, that the assets will be safeguarded against loss from unauthorized use or disposition, that transactions will be executed in accordance with the law and BOCES policies and regulations, and recorded properly in the financial records of the BOCES.

The unintentional failure to fully comply with the provisions of Section 104-b of the General Municipal Law or the BOCES’ regulations regarding procurement will not be grounds to void action taken or give rise to a cause of action against the BOCES or any officer or employee of the BOCES.

<h1>POLICY</h1>	<b>6770</b>
	<b>Adopted: August 22, 2006</b>
	<b>Revised: March 2, 2010</b>
	<b>Revised: August 31, 2010</b>
	<b>Revised: July 10, 2012</b>
	<b>Revised: June 5, 2015</b>
	<b>Fiscal Management</b>

## VIII. Purchasing Exempt from Competitive Bidding

Any personal property acquired by purchase, which is not subject to competitive bidding, shall be in accordance with procedures established pursuant to Section 104b of the General Municipal Law.

- a. Goods and services must be purchased so as to facilitate the acquisition of goods and services of quality at the lowest cost under the circumstances and to guard against favoritism, improvidence, extravagance, fraud or corruption.
- b. A purchasing agent shall be appointed by the Cooperative Board who shall be authorized to issue purchase orders without prior approval of the Cooperative Board where formal bidding procedures are not required by law, and when budget appropriations are adequate to cover such obligations.

## IX. Acquisition of Personal Property by Gift

1. **Acceptance.** Only the Cooperative Board may accept on behalf of the BOCES gifts or property, including surplus property and property donated to the BOCES by bequest or devise in a will or trust instrument, that in view of the Cooperative Board add to the overall welfare of the BOCES.
  - a. The Cooperative Board will not consider the acceptance of a gift until the offer is made in writing.
  - b. The Board will safeguard the BOCES staff and students from the commercial exploitation from special interest groups.
2. **Accounting for Gifts.**
  - a. All gifts shall be entered into the perpetual physical inventory of the BOCES in the same manner as purchased personal property and consistent with the provisions of paragraph B below.

<h1>POLICY</h1>	<p style="text-align: right;"><b>6770</b></p> <p><b>Adopted: August 22, 2006</b></p> <p><b>Revised: March 2, 2010</b></p> <p><b>Revised: August 31, 2010</b></p> <p><b>Revised: July 10, 2012</b></p> <p><b>Revised: June 5, 2015</b></p>
	<b>Fiscal Management</b>

- b. Any property donated shall be for the use of BOCES and no employee shall benefit personally from such donations.
- c. All gifts shall become the sole property of the BOCES.
- d. It shall be the responsibility of the District Superintendent to have the value of the gift or donation established, when necessary, for tax purposes and acknowledge, in writing the receipt of the gift or donation on behalf of the BOCES.
- e. All gifts or donations shall be immediately brought to the attention of the administrator of the service to which the contribution is made.
- f. The administrator shall recommend the acceptance or rejection of the gift to the District Superintendent and notify the donor of the intention.
- g. The District Superintendent shall make a recommendation to accept or reject such gifts to the Cooperative Board at a regular meeting.
- h. The administrator of the service to which the gift or donation is made shall be responsible to see that the gift or donation is appropriately used.
- i. Gifts or donations made that are not specific to a program shall be brought to the attention of the District Superintendent who will be responsible for implementation of the regulations.

**X. Perpetual Inventory**

- 1. The Assistant Superintendent for Finance and Administrative Services shall develop in writing, the basic rules and regulations to be followed in maintaining the BOCES personal property records. Procedures employed shall comply with all applicable laws and requirements of the New York State Department of Audit and Control, which are issued pursuant to Section 36 of the General Municipal Law.
  - a. The minimum standards to be considered to inclusion in the personal property record are:

<b>POLICY</b>	<b>6770</b>
	<b>Adopted: August 22, 2006</b> <b>Revised: March 2, 2010</b> <b>Revised: August 31, 2010</b> <b>Revised: July 10, 2012</b> <b>Revised: June 5, 2015</b>
<b>Fiscal Management</b>	

- 1) The personal property must have significant value. Personal property valued at \$500 or more shall be included in the General Fixed Assets.
  - 2) The personal property must have an estimated useful life of one year or more.
  - 3) The physical characteristics of the personal property are not appreciably affected by use or consumption.
- b. It shall be the responsibility of the Assistant Superintendent for Finance and Administrative Services to assure that all new acquisitions, by purchase or gift, are entered into the perpetual inventory system.
2. Inventory Records. The inventory record shall contain sufficient information to identify each item classified as personal property and include the following:
    - a. A sufficient description of the personal property.
    - b. The class of the personal property (machinery, equipment, etc.)
    - c. The year of acquisition of the personal property.
    - d. The historical cost (the cost at acquisition) of the personal property (if unknown or a gift, the estimated value).
    - e. The source of financing or acquisition (general fund, federal fund, gift, etc.)
  3. Physical Inventory. A physical inventory shall mean determining the actual existence, and condition, of real and personal property in the records by visually examining the property in question.
    - a. A physical inventory shall be conducted periodically as determined by the Assistant Superintendent for Finance and Administrative Services.

<h1>POLICY</h1>	<b>6770</b>
	<b>Adopted: August 22, 2006</b>
	<b>Revised: March 2, 2010</b>
	<b>Revised: August 31, 2010</b>
	<b>Revised: July 10, 2012</b>
	<b>Revised: June 5, 2015</b>
	<b>Fiscal Management</b>

**XI. Disposition of Personal Property**

1. Building administrators and support staff supervisors are responsible for identifying obsolete and surplus equipment and supplies within their area(s) of responsibility.  
  
Periodically, but not less than once each year, a determination shall be made as to what equipment, supplies and/or materials are obsolete and cannot be salvaged or utilized effectively or economically by the BOCES.
2. Procedures for disposition of Equipment, Supplies or Materials:
  - a. All surplus or obsolete equipment, supplies, or materials must be sold to only the highest bidder.
  - b. Any property whose market value would classify it as valuable personal property, but which is determined not to be marketable because it is damaged or in poor condition and has not been marketable after at least one prior attempt at competitive bidding, may be disposed of by the BOCES.
  - c. Disposition of any personal property, even though it may have little or no marketable value, must be approved by the Assistant Superintendent for Finance and Administrative Services.
  - d. Prior to classifying as disposable, all items should be considered for reassignment to other locations within BOCES as needed or stored in a central location if they may have potential usefulness in the future.
  - e. All sales of surplus and obsolete personal property shall be open to the public. Notice of the sale by bid and/or requests for bids shall be made through advertisements in the local newspapers and other appropriate means to assure public awareness.

<h1>POLICY</h1>	<b>6770</b>
	<b>Adopted: August 22, 2006</b>
	<b>Revised: March 2, 2010</b>
	<b>Revised: August 31, 2010</b>
	<b>Revised: July 10, 2012</b>
	<b>Revised: June 5, 2015</b>
	<b>Fiscal Management</b>

**XII. Procedure for Accountability of Officers and Employees for violating the Personal Property Policy**

1. Penalty for violation. Any officer or employee who engages in the unauthorized use, theft or conversion of personal property belonging to the BOCES, or who otherwise violates this policy shall be subject to removal from office and/or such other discipline or penalties as authorized by law.
  
2. Complaints. Any complaint concerning an alleged violation of this policy shall be submitted to the District Superintendent on an appropriate form prescribed by the District Superintendent. The District Superintendent shall cause an investigation to be conducted and a report shall be filed in his or her office at the completion of the investigation. The District Superintendent is responsible for and shall take such action as is necessary for the enforcement of this policy.
  
3. Dissemination of policy. The District Superintendent shall take such action as is necessary to communicate this policy to all officers and employees of the BOCES including but not limited to, the publication of this policy in the BOCES Policy Manual, the Personnel Handbook, and the teacher and employee handbooks. This policy will be included on the agenda of faculty and administrative meetings at least annually.

**XIII. Review and Amendment of the Policy**

1. Review. The BOCES shall review its policy on personal property accountability annually and make amendments it deems necessary.
2. Any amendments shall be submitted to the Commissioner of Education for approval within thirty (30) days of the adoption by the BOCES.

**Ref:** Education Law Sections 305 (14); 1709 (9) (14) (22)  
 General Municipal Law Sections 102; 103; 104-b; 109-a; 800 et seq.  
 8 NYCRR Sections 114.3; 114.4; 170.2, 170.3



<b>POLICY</b>	<b>6240</b> <b>Adopted: August 22, 2006</b> <b>Fiscal Management</b>
---------------	--

**SUBJECT: INVESTMENTS POLICY****1. SCOPE**

This investment policy applies to all monies and other financial resources of the organization available for investment.

**2. OBJECTIVES**

The primary objectives of the Greater Southern Tier BOCES investment activities are, in priority order:

- To conform with all applicable Federal, State and other legal requirements (legal);
- To adequately safeguard principal (safety);
- To provide sufficient liquidity to meet all operating requirements (liquidity); and
- To obtain a reasonable rate of return (yield).

**3. DELEGATION OF AUTHORITY**

The governing board's responsibility for administration of the investment program is delegated to the business manager and treasurer/deputy treasurer who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a data base or records incorporating description and amounts of investments, transaction dates, and other relevant information and regulate the activities of employees.

**4. PRUDENCE**

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the BOCES to operate effectively.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

<b>POLICY</b>	<p><b>6240</b></p> <p><b>Adopted: August 22, 2006</b></p> <p><b>Fiscal Management</b></p>
---------------	---

All participants involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

**5. DIVERSIFICATION**

It is the policy of the BOCES to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.

**6. INTERNAL CONTROLS**

It is the policy of the BOCES for all monies collected by any officer or employee of the government to transfer those funds to the treasurer within three (3) business days of deposit, or within the time period specified by law, whichever is shorter.

The treasurer and deputy treasurer are responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management’s authorization and recorded properly, and are managed in compliance with applicable laws and regulations.

**7. COLLATERALIZING OF DEPOSITS**

In accordance with the provisions of General Municipal Law, § 10, all deposits of the BOCES, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured:

- a. By a pledge of “eligible securities” with an aggregate “market value” as provided by GML § 10, equal to the aggregate amount of deposits from the categories designated in Appendix A to the policy.
- b. By an eligible “irrevocable letter of credit” issued by a qualified bank other than the bank with the deposits in favor of the government for a term not to exceed ninety (90) days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose

<b>POLICY</b>	<p><b>6240</b></p> <p><b>Adopted: August 22, 2006</b></p> <p><b>Fiscal Management</b></p>
---------------	---

commercial paper and other unsecured short-term debt obligations are rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization or by a bank that is in compliance with applicable Federal minimum risk-based capital requirements.

- c. By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims – paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organization.

**8. SAFEKEEPING AND COLLATERALIZATION**

Eligible securities used for collateralizing deposits shall be held by depository or a third party bank or trust company subject to security and custodial agreements as determined by the treasurer.

The security agreement shall provide that eligible securities are being pledged to secure the BOCES deposits together with agreed upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events which will enable the BOCES to exercise its rights against the pledged securities. In the event that the securities are not registered or inscribed in the name of the BOCES, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the BOCES or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, or agent of and custodian for, the BOCES, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the BOCES a perfected interest in the securities.

<b>POLICY</b>	<b>6240</b> <b>Adopted: August 22, 2006</b> <b>Fiscal Management</b>
---------------	--

**9. PERMITTED INVESTMENTS**

As authorized by General Municipal Law, § 11, the BOCES authorizes the treasurer to invest monies not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- Special time deposit accounts;
- Certificates of deposit;
- Obligations of the United States of America;
- Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America;
- Obligations of the State of New York;
- Obligations issued pursuant to LFL § 24.00 or 25.00 (with approval of the State Comptroller) by any municipality, school district or district corporation other than the Greater Southern Tier BOCES;
- Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorizes such investments;
- Certificates of Participation (COPs) issued pursuant to GML § 109-b;
- Obligations of the Greater Southern Tier BOCES, but only with any monies in a reserve fund established pursuant to GML §6-d, 6-j, 6-m, and 6-n.

All investment obligations shall be payable or redeemable at the option of the BOCES within such times as the proceeds will be needed to meet expenditures for purposes for which the monies were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable at the option of the BOCES within two (2) years of the date of purchase.

<b>POLICY</b>	<b>6240</b> <b>Adopted: August 22, 2006</b> <b>Fiscal Management</b>
---------------	--

## **10. AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS**

The BOCES shall maintain a list of financial institutions and dealers approved for investment purposes and establish appropriate limits to the amount of investments which can be made with each financial institution or dealer. All financial institutions with which the BOCES conducts business must be credit worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the BOCES. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The business manager, treasurer and deputy treasurer are responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners and custodians. Such listing shall be evaluated at least annually.

## **11. PURCHASE OF INVESTMENTS**

The business manager, treasurer and deputy treasurer are authorized to contract for the purchase of investments:

- a. directly, including through a repurchase agreement, from an authorized trading partner.
- b. by participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46, and the specific program has been authorized by the governing board.
- c. by utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the governing board.

All purchased obligations, unless registered or inscribed in the name of the Greater Southern Tier BOCES, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the BOCES by the bank or trust company. Any obligation held in the custody of the bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law, § 10.

<b>POLICY</b>	<b>6240</b> <b>Adopted: August 22, 2006</b> <b>Fiscal Management</b>
---------------	--

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for, the BOCES, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the BOCES a perfected interest in the securities.

## **12. REPURCHASE AGREEMENTS**

Repurchase agreements are authorized subject to the following restrictions:

- All repurchase agreements must be entered into subject to a Master Repurchase Agreement.
- Trading partners are limited to banks or trust companies authorized to do business in New York State and primary reporting dealers.
- Obligations shall be limited to obligations of the United States of America and obligations guaranteed by agencies of the United States of America.
- No substitution of securities will be allowed.
- The custodian shall be a party other than the trading partner.

<b>POLICY</b>	<b>6240A</b> <b>Adopted: August 22, 2006</b> <b>Fiscal Management</b>
---------------	---

**SUBJECT: INVESTMENTS POLICY**

**APPENDIX A**  
**Schedule of Eligible Securities**

- \_\_\_\_\_ (i) Obligations issued, or fully insured or guaranteed as to be the payment of principal and interest, by the United States of America, an agency thereof or a United States government sponsored corporation.
- \_\_\_\_\_ (ii) Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, and the African Development Bank.
- \_\_\_\_\_ (iii) Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the Market Value of the obligation that represents the amount of the insurance or guaranty.
- \_\_\_\_\_ (iv) Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation of such state or obligations of any public benefit corporation which, under a specific state statute, may be accepted as security for deposit of public moneys.
- \_\_\_\_\_ (v) Obligations issued by states (other than the State of New York) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- \_\_\_\_\_ (vi) Obligations of Puerto Rico rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.

<b>POLICY</b>	<b>6240A</b> <b>Adopted: August 22, 2006</b> <b>Fiscal Management</b>
---------------	---

- \_\_\_\_\_ (vii) Obligations of counties, cities and other governmental entities of a state other than the State of New York having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- \_\_\_\_\_ (viii) Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.
- \_\_\_\_\_ (ix) Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by bank regulatory agencies.
- \_\_\_\_\_ (x) Commercial paper and bankers' acceptances issued by a bank, other than the bank, rated in the highest short term category by at least one nationally recognized statistical rating organization and having maturities of not longer than sixty (60) days from the date they are pledged.
- \_\_\_\_\_ (xi) Zero coupon obligations of the United States Government marketed as "treasury strips".

## 2015-2016 Meal Reimbursement Rates

### Within New York State

Maximum allowance including gratuity:

	2014-15 Effective 07/01/14	2015-16 Effective 07/01/15
Breakfast	\$12	\$12
Lunch	\$20	\$20
Dinner	\$40	\$40

### Outside New York State and within New York City

Maximum allowance including gratuity:

	2014-15 Effective 07/01/14	2015-16 Effective 07/01/15
Breakfast	\$12	\$12
Lunch	\$23	\$23
Dinner	\$48	\$48

Itemized receipts are required for all meals.

New York State sales tax will not be reimbursed.

Gratuity in excess of 20% will not be reimbursed.