



Western Suffolk BOCES  
 Regular Meeting - Central Administrative Office  
 December 13, 2022

## REVISED

5:30 p.m. – There is a proposed Executive Session,  
 subject to Board approval

7:00 p.m. – Public portion of meeting resumes

- 1 ROLL CALL – (Attendees Noted by District Clerk)
- 2 CALL TO ORDER/PLEDGE OF ALLEGIANCE – (Board President)
- 3 VISITORS
- 4 MINUTES - Approval of Minutes Regular Meeting – November 8, 2022
- 5 PROGRAM PRESENTATION
  - 5.1 Independent Auditors’ Report and Financial Statement to the Board
    - 5.1.1 Western Suffolk Board of Cooperative Education Services  
 Extraclassroom Activity Funds
- 6 TREASURER’S REPORT
- 7 CLAIMS AUDITOR'S REPORT
- 8 EXECUTIVE OFFICER'S REPORT
  - 8.1 Interim District Superintendent - Comments/Events
  - 8.2 Chief Operating Officer Report - Comments/Events
    - 8.2.1 Annual Board Dinner Follow-Up
    - 8.2.2 Award of Grants
  - 8.3 Chief Financial Officer
    - 8.3.1 Update of Capital Projects
- 9 ITEMS FOR BOARD ACTION
  - 9.1 Business Administration Matters
    - 9.1.1 Approval of Budget Adjustments – December 2022–23
    - 9.1.2 Approval of Bid Awards
    - 9.1.3 Approval of Equipment Lease Purchase Financing Agreement -  
 TD Bank [R]
    - 9.1.4 Approval of Equipment Lease Purchase Financing Agreement-  
 Chase Bank [R]
    - 9.1.5 Acceptance of 2021-22 Independent Auditors’ Report [R]
    - 9.1.6 Resolution to Participate in Sourcewell Contract for Technology  
 Catalog Solutions [R]

9.1.7 Resolution to participate in Locust Valley Central School District Contract for Plumbing Fixture, Parts and Supplies Bid [R]

9.1.8 Resolution to participate in Town of Huntington Bid for General Construction Requirements Contract #ES 2022-04/O-E [R]

9.2 Personnel

9.2.1 Instructional Personnel

9.2.2 Supplementary Services

9.2.3 Non-Instructional Personnel

9.2.4 Resolution Authorizing Retiree Health Waiver Payments [R]

9.2.5 Approval of Agreement with Unit I - Medicaid Speech/Language Coordinator [R]

9.2.6 Authorization for Chief Operating Officer to Execute Revised Agreement between the Board of Cooperative Educational Services of the Second Supervisory District, Suffolk County, New York and Western Suffolk BOCES Faculty Association Unit I [R]

9.2.7 Approval of Agreement with Unit IX Adult Instructors [R]

9.2.8 Authorization to Approve Resolution - Education Law Section 913 [R]

9.2.9 Approval of Agreement with Unit II Administrative and Supervisory Personnel [R]

9.3 Other Action Items

9.3.1 Approval of Disposition of Surplus Property [R]

9.3.2 Approval for Participation In Cooperative Bidding of Databases, Research Tool, E-Books, Automation and Media for Use in School Library Systems Dream Consortium [R]

10 OLD BUSINESS

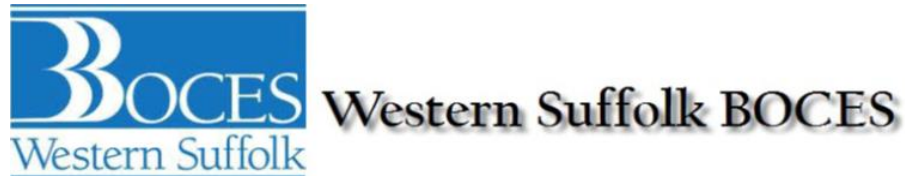
11 NEW BUSINESS

11.1 Review & Adopt Policy #5152.1 – Attachment B – Unit VI - Unrepresented Staff Summary of Benefits

11.2 Read and Adopt Policy #3321 - Professional Staff Fringe Benefits - Central Office Administration Unit III

12 ADJOURNMENT

(Encl 4)  
12/13/22



**November 8, 2022**

Meeting Type: Regular Meeting

Date: Tuesday, November 8, 2022

State Time: 6:00 p.m.

Location: Central Administrative Office

**Roll Call – (Attendees Noted by District Clerk)**

Present were:

**Board Members**

- Ilene Herz, Esq. (President)
- Brian J. Sales (Vice President)
- Mary Ellen Cunningham
- James Kaden
- Jeannette Santos

**BOCES Staff**

- Michael Flynn (Chief Operating Officer)
- Warren Taylor (Chief Financial Officer)
- Dr. Hugh Gigante (Exec. Dir. – Personnel)
- Nancy Fischetti (Public Relations Director)
- Laura Mercorelli (Deputy Clerk)
- Nancy Kelsey (Exec. Dir. Career and Tech. Education)
- Nancy Wilson (Exec. Dir. - Special Education)
- Lorraine Hein (Director of Business)

- Paula Klingelhofer (Interim Director – DISS)
- Staff Members

### **Absent**

- Mr. Peter Wunsch
- Mr. David Wicks
- Mrs. Joanne Klein

### **Call to Order/Pledge of Allegiance (Board President)**

The Regular Meeting was called to order at 6:00 p.m. by Board President, Mrs. Herz.

### **EXECUTIVE SESSION**

At this time a motion to move into Executive Session to discuss ongoing negotiations, confidential student matter and the performance of a particular employee was made by Mrs. Santos, seconded by Mr. Kaden. At 6:55 p.m. the Board unanimously agreed to adjourn Executive Session and move into the Regular Meeting on motion made by Mrs. Santos, seconded by Mr. Kaden.

### **REGULAR MEETING**

The Regular meeting of the Board resumed at 7:00 p.m. Mrs. Herz led the audience in the Pledge of Allegiance.

### **Visitors: ACKNOWLEDGMENT OF VISITORS BY PRESIDING OFFICER**

Mrs. Herz invited anyone present in the audience who wished to address the Board to please step forward and state their name and address. No one present wished to address the Board.

### **Approval of Minutes Regular Meeting – October 11, 2022**

The minutes of the Regular Meeting of October 11, 2022 were approved unanimously on motion of Mr. Kaden and seconded by Mrs. Santos.

### **Program Presentation**

#### Division of Instructional Support

Mr. Flynn acknowledged Ms. Tracey Edwards. Ms. Edwards presented on sustainable Diversity, Equity and Inclusion strategies. Ms. Edwards spoke about transforming teacher recruitment strategies for Long Island districts. Objectives include increasing workforce diversity by identifying and encouraging students of color and bilingual

students to consider a career in education. Some strategies are community engagement, offering college credit for advanced elective HS courses, special activities and clubs, and mentoring partnerships. The goal is to grow from within since it's difficult to recruit, meaning create our own pipeline of our own diverse student population to be teachers in their local districts.

Ms. Edwards answered questions from the Board of Education.

### **Treasurer's Report**

The Board acknowledged receipt of the Treasurer's Report indicating balances in the various financial accounts as of September 30, 2022. (Copies incorporated with the official minutes of this meeting.)

### **Claims Auditor's Report**

The Board acknowledged receipt of the Report of the Claims Auditor from October 3, 2022 to October 31, 2022 for expenditures totaling \$13,923,598.66. (Copies incorporated with the official minutes of this meeting.)

## **EXECUTIVE OFFICER'S REPORTS**

### Interim District Superintendent – Comments/Events

Mr. Wicks was unable to attend this meeting.

### Chief Operating Officer Report – Comments/Events

Award of Grants – Mr. Flynn noted the Award of Grants totaling \$860,898.00.

Mr. Flynn discussed the following topics:

- New Regulations Regarding Medical Issues with Children Requesting Home Instruction
- NYSED Established Blue Ribbon Commission to look at Graduation Requirements to Assure all Students Receive a Quality Education

### Chief Financial Officer – Update of Capital Projects

Mr. Taylor updated the Board regarding the Report of Capital Projects. Mr. Taylor summarized the report and mentioned 17 projects are in design, one project is at NYSED for approval, 17 projects are in Purchasing, 28 projects are scheduled to begin, two will be approved and one completed.

Mr. Taylor updated the board on a ventilation project. We are waiting for units due to supply chain issues.

## **ITEMS FOR BOARD ACTION**

### **Business Administration Matters**

#### **Approval of Budget Adjustments November 2022/23**

On motion by Mr. Kaden, seconded by Mrs. Cunningham, the Board voted unanimously to approve 2022/23 budget adjustments/transfers for November 2022 in the following programs:

Center for Learning Technology	School Improvement for Standards Implementation
Community School Resources	Services Other BOCES
Multi-Year Appropriations	Smart Start Grant
SLS – Aid for Automation	Teacher Center
Teacher Diversity Pipeline Pilot	

(Listing referred to is designated as Encl. 9.1.1 and is incorporated with the official minutes of this meeting.)

#### **Approval of Bid Awards**

The members of the Board reviewed the bid analysis presented by the Chief Operating Officer. On motion by Mr. Kaden, seconded by Mrs. Cunningham, the Board voted unanimously to approve awards to the lowest bidders meeting specifications as listed on the schedule dated November 8, 2022.

(Listing referred to is designated as Encl. 9.1.2 and is incorporated with the official minutes of this meeting.)

### **Personnel**

#### **Instructional Personnel**

Mrs. Cunningham moved, Mr. Kaden seconded, and the Board voted unanimously to approve Instructional Personnel matters, agenda items 9.2.1 as follows:

All Instructional personnel matters listed on the 7-page Instructional Report dated November 8, 2022 (Encl. 9.2.1) are incorporated with the official minutes of this meeting.

#### **Supplementary Services**

Mrs. Cunningham moved, Mr. Kaden seconded, and the Board voted unanimously to approve Supplementary Services, agenda items 9.2.2 as follows:

All items listed on the 13-page Supplementary Services Report dated November 8, 2022 (Encl. 9.2.2) are incorporated with the official minutes of this meeting.

### **Non-Instructional Personnel**

Mrs. Cunningham moved, Mr. Kaden seconded, and the Board voted unanimously to approve Non-Instructional Personnel matters, agenda items 9.2.3 as follows:

All Non-Instructional Personnel matters listed on the 3-page Non-Instructional Report dated November 8, 2022 (Encl. 9.2.3) are incorporated with the official minutes of this meeting.

### **Approval of Agreement with Unit V Custodial Personnel [R]**

On motion by Mrs. Cunningham, seconded by Mr. Kaden, the Board voted unanimously for Approval of Agreement with Unit V Custodial Personnel as follows:

WHEREAS, the Unit V, Custodial Personnel, and the Board of Cooperative Educational Services, Secondary Supervisory District of Suffolk County have completed collective bargaining pursuant to the requirements of the Taylor Law and,

WHEREAS, in anticipation of the Unit V members ratifying said agreement, and

WHEREAS, this agreement is consistent with the Guidelines established by the Board of Cooperative Educational Services, and

WHEREAS, the Chief Operating Officer is designated as a representative of the Board of Cooperative Educational Services of the Second Supervisory District, and

THEREFORE, BE IT RESOLVED that the Chief Operating Officer be authorized to execute the agreement between the Board of Cooperative Educational Services and Unit V Custodial Personnel from July 1, 2022 to June 30, 2023.

(Listing referred to is designated as Encl. 9.2.4 and is incorporated with the official minutes of this meeting.)

**Approval of Agreement with Alliance of School Based Health Professionals - Unit VII [R]**

On motion by Mrs. Cunningham, seconded by Mr. Kaden, the Board voted unanimously for Approval of Agreement with Alliance of School Based Health Professionals - Unit VII as follows:

WHEREAS, the Unit VII, Alliance of School Based Health Professionals and the Board of Cooperative Educational Services, Secondary Supervisory District of Suffolk County have completed collective bargaining pursuant to the requirements of the Taylor Law and,

WHEREAS, members of the Unit VII Western Suffolk BOCES Alliance of School Based Health Professionals have ratified said agreement, and

WHEREAS, this agreement is consistent with the Guidelines established by the Board of Cooperative Educational Services, and

WHEREAS, the Chief Operating Officer is designated as a representative of the Board of Cooperative Educational Services of the Second Supervisory District, and

THEREFORE, BE IT RESOLVED that the Chief Operating Officer be authorized to execute the agreement between the Board of Cooperative Educational Services and Unit VII, Alliance of School Based Health Professionals from July 1, 2020 to June 30, 2026.

(Listing referred to is designated as Encl. 9.2.5 and is incorporated with the official minutes of this meeting.)

**Other Action Items**

**Approval of Disposition of Surplus Property [R]**

The Board voted unanimously to approve the Disposition of Surplus Property on motion of Mr. Kaden, seconded by Mrs. Santos as follows:

WHEREAS, Western Suffolk BOCES has certain equipment and materials which have been deemed surplus or obsolete and are of no use to Western Suffolk BOCES; and



WHEREAS, these items have also been deemed to have no resale value and have been declared valueless; and

WHEREAS, according to Policy #4420, no surplus property may be disposed of without the recommendation and authorization of the District Superintendent, or his/her designee, and the approval of the Board;

THEREFORE BE IT RESOLVED, that the Board hereby approves the disposition of this surplus property as listed on the attached.

(Listing referred to is designated as Encl. 9.3.1 and is incorporated with the official minutes of this meeting.)

**Authorization for Participation of Western Suffolk BOCES in the LI School Practitioner Action Network (LI-SPAN)**  
**[R]**

On motion of Mr. Kaden, seconded by Mrs. Santos, the Board voted unanimously for Authorization for Participation of Western Suffolk BOCES in the LI School Practitioner Action Network (LI-SPAN) as follows:

WHEREAS, the Western Suffolk BOCES Board of Education has developed policies and practices to ensure the safety, physical and mental health, and general well-being of its student and staff. In recognition of this responsibility, this Board of Education recognizes and endorses the existence of the Long Island School Practitioner Action Network (LI-SPAN). This is a voluntary organization of school-based mental health and other crisis team members whose mission is to lend a helping hand to member school districts during the time of a building or regional school crisis which may exceed the capacity of Western Suffolk BOCES to intervene utilizing just internal district resources. School districts that participate in the LI-SPAN network pay no dues or any way provide any type of financial remuneration for membership. The only requirement for membership is to have one or more school crisis team members trained in the National Association of School Psychologist PREPaRE curriculum workshop 2, entitled:

Crisis Intervention and Recovery: The Roles of School-Based Mental Health Professionals

WHEREAS, Western Suffolk BOCES school-based mental health professionals and other school crisis intervention team members have participated in this two-day training, thus gaining the knowledge necessary to meet the mental health needs of students and staff following a school-associated crisis event. With updated research and crisis intervention strategies, this workshop teaches participants how to prevent and prepare for psychological trauma, helps to reaffirm both the physical health of members of the school community and students' perceptions that they

are safe and secure, evaluates the degree of psychological trauma, responds to the psychological needs of members of the school community and examines the effectiveness of school crisis intervention and recovery effort,

AND, Western Suffolk BOCES will agree to release available PREPaRE-2 trained staff, at the discretion of the Superintendent or designee, to serve in other LI-SPAN member districts upon request. These volunteers will attend monthly, two-hour training in rotating school district locations and be available to report to the on-site coordinator in the affected district on a per-day basis for the length of time as specified by the Superintendent or designee.

AND, Western Suffolk BOCES may, in kind, request the support of other school district in the event of a crisis on any of our school campuses.

THEREFORE, BE IT RESOLVED that the Chief Operating Officer is hereby authorized to sign the Memorandum of Understanding with LI-SPAN, effective September 1, 2022.

(Listing referred to is designated as Encl. 9.3.2 and is incorporated with the official minutes of this meeting.)

#### **Approval of Affiliation Agreement Between Western Suffolk BOCES and Adelphi University [R]**

On motion of Mr. Kaden, seconded by Mrs. Santos, the Board voted unanimously for Approval of Affiliation Agreement Between Western Suffolk BOCES and Adelphi University as follows:

WHEREAS, an agreement between Western Suffolk BOCES and Adelphi University has been developed for the purpose of providing a placement site for students from Adelphi to fulfill their educational program in the School Psychology Program requirements, and

WHEREAS, both parties believe this agreement to be in the interests of the Western Suffolk BOCES students;

THEREFORE, BE IT RESOLVED, that the Chief Operating Officer of Western Suffolk BOCES is hereby authorized to execute the necessary agreement to be effective September 1, 2022.

(Listing referred to is designated as Encl. 9.3.3 and is incorporated with the official minutes of this meeting.)

#### **Authorization for Extension of Agreement with College Board [R]**

On motion of Mr. Kaden, seconded by Mrs. Santos, the Board voted unanimously for Authorization for Extension of

Agreement with College Board as follows:

WHEREAS, Western Suffolk BOCES requires agreements to provide support and instructional materials, and

WHEREAS, Western Suffolk BOCES component districts wish to offer instructional materials and assessments to students;

WHEREAS, these items were previously obtained through processes consistent with then current Board policy;

BE IT RESOLVED that Western Suffolk Board of Education is hereby authorized to extend the agreement for the 2022-2023 fiscal year for the vendor listed below and at the estimated amount indicated

Vendor	Amount
College Board	\$450,000

(Listing referred to is designated as Encl. 9.3.4 and is incorporated with the official minutes of this meeting.)

**Approval of Multi-Year Technology Agreement with Harborfields CSD and Northport UFSD [R]**

On motion of Mr. Kaden, seconded by Mrs. Santos, the Board voted unanimously for Approval of Multi-Year Technology Agreement with Harborfields CSD and Northport UFSD as follows:

WHEREAS, the Division of Instructional Support Services has been working with Harborfields and Northport School Districts on the development of a long-range technology plan; and

WHEREAS, the districts have adopted this plan for implementation and have requested Western Suffolk BOCES to provide the service appropriate to this plan;

THEREFORE, BE IT RESOLVED that the District Superintendent and District Clerk are hereby authorized to execute service agreements for the amounts listed plus cost of related financing

School District	Time	Amount
Harborfields UFSD	5 Year	\$235,791
Northport UFSD	4 Year	\$670,058

(Listing referred to is designated as Encl. 9.3.5 and is incorporated with the official minutes of this meeting.)

**Approval of Affiliation Agreement Between Western Suffolk BOCES and Hofstra University [R]**

On motion of Mr. Kaden, seconded by Mrs. Santos, the Board voted unanimously for Approval of Affiliation Agreement Between Western Suffolk BOCES and Hofstra University as follows:

WHEREAS, an agreement between Western Suffolk BOCES and Hofstra University has been developed for the purpose of providing a clinical site for graduate/undergraduate students from Hofstra to fulfill their New York State certification requirements, and

WHEREAS, both parties believe this agreement to be in the interests of the Western Suffolk BOCES students;

THEREFORE, BE IT RESOLVED, that the Chief Operating Officer of Western Suffolk BOCES is hereby authorized to execute the necessary agreement to be effective September 1, 2022.

(Listing referred to is designated as Encl. 9.3.6 and is incorporated with the official minutes of this meeting.)

**Authorization for Board Members to Attend a Conference [R]**

On motion of Mr. Kaden, seconded by Mrs. Santos, the Board voted unanimously for Authorization for Board Members to Attend a Conference as follows:

WHEREAS, Western Suffolk BOCES is committed to providing the best possible leadership to the organization; and

WHEREAS, the ongoing education of Board of Education members assists in achieving this goal;

THEREFORE, BE IT RESOLVED the following Board Members are authorized to attend the conference noted below:

Brian J. Sales  
Peter Wunsch

NSBA Annual Conference

Orlando, FL  
April 1 – April 3, 2023

(Listing referred to is designated as Encl. 9.3.7 and is incorporated with the official minutes of this meeting.)

### **OLD BUSINESS**

### **NEW BUSINESS**

### **ADJOURNMENT**

At 7:35 p.m. there being no further business items for discussion, the meeting was adjourned on motion by Mr. Kaden and seconded by Mrs. Santos.

### **UPCOMING EVENTS**

<b>DATE</b>	<b>EVENT</b>	<b>ATTENDEES</b>
11/9/22	N-SSBA Offshore Wind Energy Education Expo, Wednesday, 6:00 pm, Cradle of Aviation, Charles Lindbergh Blvd, Garden City	I. Herz, J. Kaden
12/1/22	Annual Board Dinner, Thursday, 7 pm, Wilson Tech, Dix Hills	M. Cunningham, I. Herz, J. Kaden, B. Sales, J. Santos, P. Wunsch
12/8/22	N-SSBA Know Your Story, Tell Your Story, Sell Your Story, Thursday, 6:30 pm, Heritage Club (Oak Room) Bethpage State Park	
4/1/23 - 4/3/23	National School Boards Association Convention, Sat. – Mon., Orlando, FL	B. Sales, P. Wunsch
5/22/23	SCOPE's 22 <sup>nd</sup> Annual School District Awards Dinner, Monday, 4:30 pm, Villa Lombardi's, Holbrook, NY	

### **Enclosures:**

Letter Sent to NYSED Commissioner, Dr. Betty Rosa, *October 12, 2022*  
EAP Pathways, *November 2022*  
EAP Pathways, Supervisors, *November 2022*

NYSSBA Update, *October 16, 2022*  
NYSSBA Advocacy Update, *October 18, 2022*  
NYSSBA Update, *October 23, 2022*  
NYSSBA Update, *October 30, 2022*  
Separation Notification  
N-SSBA Flyer, Know Your Story, Tell Your Story, Sell Your Story  
Invitation to Western Suffolk BOCES Annual Board Dinner

A handwritten signature in black ink that reads "Laura Mercorelli." The signature is written in a cursive style with a period at the end.

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Laura Mercorelli  
Deputy Clerk

**WESTERN SUFFOLK BOARD OF COOPERATIVE  
EDUCATION SERVICES**

**Financial Statements As of and For the Year Ended  
June 30, 2022**

**Together With Independent  
Auditor's Report**

**Bonadio & Co., LLP**  
Certified Public Accountants

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

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**June 30, 2022**

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Draft - Subject to Change

**INDEPENDENT AUDITOR'S REPORT**

December 13, 2022

To the Board of Directors of the  
Western Suffolk Board of Cooperative Education Services

**Report on the Financial Statements*****Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Western Suffolk Board of Cooperative Education Services (BOCES) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the BOCES' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the BOCES, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the BOCES and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Change in Accounting Principle***

As described in Note 16 to the financial statements, in 2022, the BOCES adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the BOCES' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the BOCES' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the BOCES' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of contributions - pension plans, schedule of proportionate share of the net pension liability (asset), and schedule of changes in total OPEB liability and related ratios, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the information required by the New York State Education Department as listed within the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2022, on our consideration of the BOCES' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the BOCES' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the BOCES' internal control over financial reporting and compliance.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

### Management's Discussion and Analysis (Unaudited) June 30, 2022

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The following is a discussion and analysis of the Western Suffolk BOCES (the BOCES) financial performance for the fiscal year ended June 30, 2022. The section is a summary of the BOCES' financial activities based on currently known facts, decisions, or conditions. It is also based on both the Government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the BOCES' financial statements, which immediately follow this section.

#### Financial Highlights

For the year ended June 30, 2022 the total net position was a deficit of \$356,336,613, a decrease in the deficit of \$5,388,385 from the prior year. This is primarily a result of increases in assets due to changes made to comply with the new GASB 87 standard, increases in the TRS and ERS asset, and changes in the actuarial information in pension related ERS, TRS, and Other Postemployment benefit liabilities.

At the present time, the BOCES continues to show strong financial stability. In an effort to protect taxpayer resources from fiscal mismanagement, fraud or abuse, the BOCES continues to review and strengthen their internal controls posture. To this end, the Business Office staff meets regularly with upper management and its Audit Committee to ensure integrity in all activities.

#### Overview of the Financial Statements

This annual report consists of three parts: Management's Discussion and Analysis (MD&A) (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the BOCES:

- The first two statements are *Government-wide* financial statements that provide both *short-term* and *long-term* information about the BOCES *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the BOCES, reporting the BOCES operations in *more detail* than the Government-wide statements. The fund financial statements concentrate on the BOCES most significant funds with all other non-major funds listed in total in one column.
- The *governmental funds* statements tell how basic services, such as regular and special education, were financed in the short-term, as well as what remains for future spending.
- The *Fiduciary funds* statements provide information about the financial relationships in which the BOCES acts solely as a trustee or agent for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the BOCES budget for the year.

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Management's Discussion and Analysis (Unaudited)  
June 30, 2022**

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Figure A - 1 shows how the various sections of this annual report are arranged and related to one another.

**Figure A - 1**

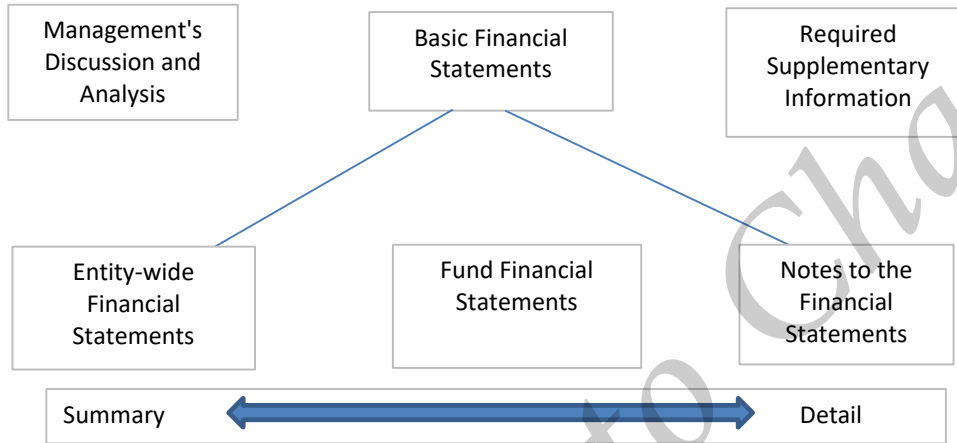


Figure A-2 summarizes the major features of the Western BOCES' financial statements, including a portion of the BOCES' activities they cover and the types of information they contain. The remainder of this overview section of MD&A highlights the structure and contents of each of the statements.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

### Management's Discussion and Analysis (Unaudited) June 30, 2022

**Figure A - 2** Major Features of the Government-wide and Fund Financial Statements

Fund Financial Statements			
	Government-Wide	Governmental Funds	Fiduciary Funds
Scope	Entire BOCES (except fiduciary funds)	The day-to-day operating activities of the BOCES, such as instruction and special education.	Instances in which the BOCES administers resources on behalf of someone else, such as scholarship programs and student activities monies.
Required financial statements	Statement of net position Statement of activities	Balance sheet Statement of revenue, expenditures, and changes in fund balances.	Statement of fiduciary net position Statement of changes in fiduciary net position.
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus.	Accrual accounting and economic resources focus.
Type of asset/deferred inflows-outflows of resources/liability information	All assets, deferred inflows/outflows of resources, and liabilities, both financial and capital, short-term and long-term debt	Assets, deferred inflows/outflows of deferred resources, and liabilities that come due during the year or soon after; no capital assets or long-term liabilities included.	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can.
Type of inflow/outflow information	All revenue and expenses during year, regardless of when cash is received or paid.	Revenue for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable.	All additions and deductions during the year, regardless of when cash is received or paid.

#### Government-wide Statements

The Government-wide statements report information about the BOCES as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the BOCES assets/deferred outflows of resources and liabilities/deferred inflows of resources. All of the current year's revenue and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

### Management's Discussion and Analysis (Unaudited) June 30, 2022

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The two Government-wide statements report the BOCES net position and how they have changed. Net position – the difference between the BOCES assets and liabilities – are one way to measure the BOCES financial health or position.

- Over time, increases or decreases in the BOCES net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the BOCES overall health, you need to consider additional nonfinancial factors, such as changes in the condition of school buildings and other facilities.

Net position of the governmental activities differs from the governmental fund balances because governmental fund level statements only report transactions using or providing current financial resources. Also, capital assets are reported as expenditures when financial resources (dollars) are expended to purchase or build such assets. Likewise, the financial resources that may have been borrowed are considered revenue when they are received. Principal and interest payments are considered expenditures when paid. Depreciation is not calculated. Capital assets and long-term debt are accounted for in account groups and do not affect the fund balances.

Government-wide statements use an economic resources measurement focus and full accrual basis of accounting that involves the following steps to prepare the statement of net position:

- Capitalize current outlays for capital assets.
- Report long-term debt as a liability.
- Depreciate capital assets and allocate the depreciation to the proper function.
- Calculate revenue and expenditures using the economic resources measurement focus and the full accrual basis of accounting.
- Allocate net position balances as follows:
  - Net investment in capital assets.
  - Restricted net position are those with constraints placed on use by external sources or imposed by law.
  - Unrestricted net position are net position that do not meet any of the above restrictions.

#### **Fund Financial Statements**

The fund financial statements provide more detailed information about the BOCES funds – not the BOCES as a whole. Funds are accounting devices the BOCES uses to keep track of specific sources of funding and spending on particular programs. The funds have been established by the State of New York.



**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES****Management's Discussion and Analysis (Unaudited)  
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The BOCES has two kinds of funds:

- *Governmental Funds*: Most of the BOCES basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the BOCES' programs. Because this information does not encompass the additional long-term focus of the Government-wide statements, additional information at the bottom of the governmental funds statements explains the relationship (or differences) between them. The governmental funds statements focus primarily on current financial resources and often have a budgetary orientation. Governmental funds include the general fund, special aid fund, school lunch fund, miscellaneous special revenue fund, and the capital projects fund. Required financial statements are the balance sheet and the statement of revenues, expenditures, and changes in fund balance.
- *Fiduciary Funds*: The BOCES is the trustee, or fiduciary, for assets that belong to others. The BOCES is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The BOCES excludes these activities from the Government-wide financial statements because it cannot use these assets to finance its operations. Fiduciary fund reporting focuses on net position and changes in net position.

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Management's Discussion and Analysis (Unaudited)  
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**FINANCIAL ANALYSIS OF THE BOCES AS A WHOLE**

**Figure A - 3 Condensed Statement of Net position (in thousands of dollars)**

	Fiscal Year 2022	Fiscal Year 2021	Percent Change
Current and other assets	\$ 128,319	\$ 123,817	3.6%
Lease receivable	6,546	-	100.0%
Net pension asset	52,981	-	100.0%
Capital assets	<u>120,334</u>	<u>94,106</u>	27.9%
<b>Total assets</b>	<b>308,180</b>	<b>217,923</b>	<b>41.4%</b>
Deferred outflows of resources	<u>103,124</u>	<u>120,467</u>	-14.4%
<b>Total asses and deferred outflows of resources</b>	<b><u>411,304</u></b>	<b><u>338,390</u></b>	<b>21.5%</b>
Current liabilities	88,838	86,773	2.4%
Net pension liability	-	7,357	-100.0%
Long-term liabilities	<u>432,978</u>	<u>576,938</u>	-25.0%
<b>Total liabilities</b>	<b>521,816</b>	<b>671,068</b>	<b>-22.2%</b>
Deferred inflows of resources	<u>245,825</u>	<u>29,047</u>	746.3%
<b>Total liabilities and deferred inflows of resources</b>	<b><u>767,641</u></b>	<b><u>700,115</u></b>	<b>9.6%</b>
<b>Net position:</b>			
Investment in capital assets	85,132	82,451	3.3%
Restricted	37,215	37,439	-0.6%
Unrestricted	<u>(478,684)</u>	<u>(481,615)</u>	-0.6%
<b>Total net position</b>	<b><u>\$ (356,337)</u></b>	<b><u>\$ (361,725)</u></b>	<b>-1.5%</b>

**Net Position**

Current assets increased by approximately \$4.5 million mainly due to an increase in the short-term portion of leases receivable related to the implementation of GASB 87, leases.

Lease receivables increased \$6.5 due to the amount recorded in non-current assets for the long-term portion of leases receivable related to the implementation of GASB 87, Leases.

Current liabilities increased by approximately \$2.1 million primarily due to an increase in short term liabilities for leases payable, as a result of implementing GASB statement No. 87.

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Management's Discussion and Analysis (Unaudited)  
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The net pension liability decreased by approximately \$7.357 million and became a net pension asset of \$52,981 million, along with the deferred inflow of resources increasing approximately \$227.2 million due to the changes in the actuarial valuation related to pensions.

Long-term liabilities decreased by 25.0%, mainly due to a decrease in other post-employment benefits of approximately \$165.1 million .

The net position deficit of the BOCES has decreased by approximately \$5.4 million mainly due to changes in the actuarial valuation for other post-employment benefits of approximately \$8.2 million and changes in the actuarial valuation for recording of pension liabilities of approximately (\$10.2) million .

**Figure A-4 Changes in Net position from Operating Results (in thousands of dollars)**

<u>Revenue</u>	Fiscal Year 2022	Fiscal Year 2021	Percent Change
Program revenue:			
Charges for services	\$ 208,281	\$ 191,695	8.7%
Operating grants and contributions	8,199	6,770	21.1%
General revenue:			
Use of money and property	452	63	617.5%
Sale of property and compensation for loss	61	135	-54.8%
Miscellaneous	7,314	3,030	141.4%
Rental income	34	4	750.0%
Total revenue	<u>224,341</u>	<u>201,697</u>	11.2%
<u>Expenses</u>			
Administration	14,993	16,035	-6.5%
Occupational instruction	32,192	38,248	-15.8%
Instruction for special education	101,046	120,308	-16.0%
Itinerant services	217	191	13.6%
General instruction	11,498	8,307	38.4%
Instruction support	32,957	21,596	52.6%
Other services	17,395	13,212	31.7%
Internal services	2,188	2,637	-17.0%
School lunch program	1,470	1,480	-0.7%
Debt service - Interest	3,862	-	100.0%
Return of surplus	1,136	9	12522.2%
Total expenses	<u>218,954</u>	<u>222,023</u>	-1.4%
Change in net position	<u>\$ 5,387</u>	<u>\$ (20,326)</u>	-126.5%

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

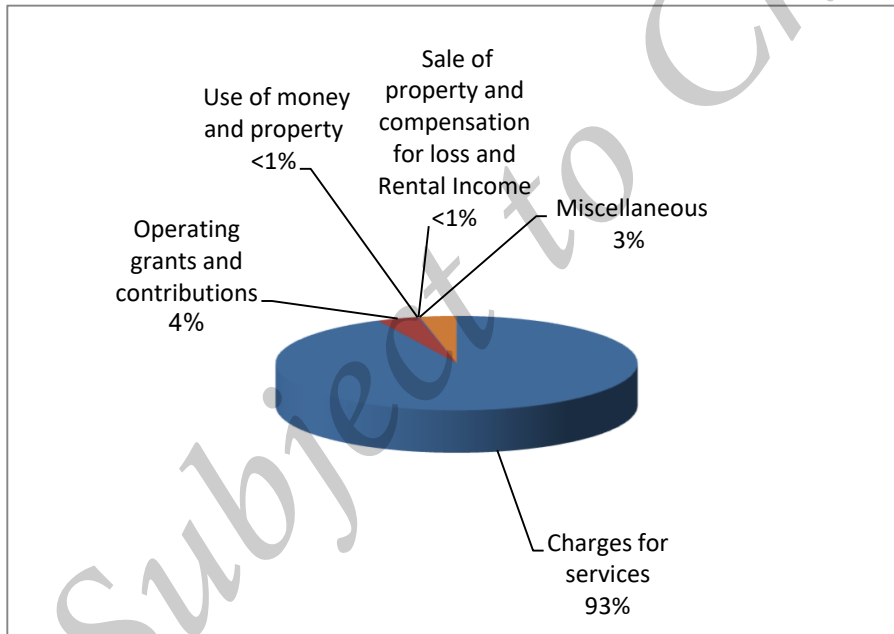
**Management’s Discussion and Analysis (Unaudited)  
June 30, 2022**

**Changes in Net position**

The Western Suffolk BOCES 2022 revenue was approximately \$224.3 million compared to the previous year of \$201.7 million (see Figure A-4). This increase in revenue was primarily driven by an increase in charges for services and miscellaneous revenues.

The total cost of all programs and services totaled approximately \$219.0 million for 2022, compared to \$222.0 million in the previous year. These expenses are predominantly for the education, supervision, and transportation of students (see Figure A-6). The decrease in expense is primarily due to changes in the actuarial valuations for both pensions and other postemployment benefits.

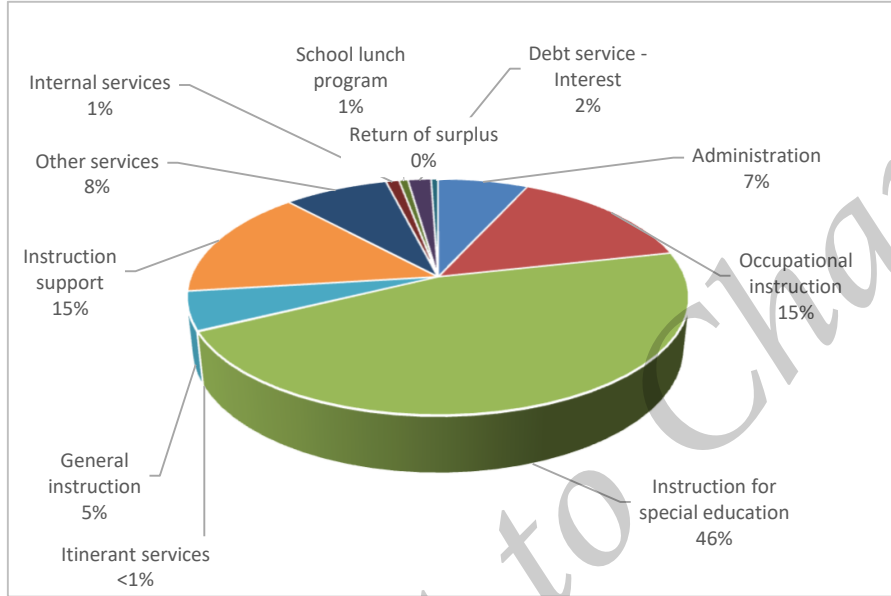
**Figure A-5: Revenue Sources for 2022**



**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Management’s Discussion and Analysis (Unaudited)  
June 30, 2022**

**Figure A-6 Sources of Expense for 2022**



**FINANCIAL ANALYSIS OF THE BOCES’ FUNDS**

Variations between years for the governmental fund financial statements are not the same as variations between years for the Government-wide financial statements. The Western Suffolk BOCES governmental funds are presented on the current financial resource’s measurement focus and the modified accrual basis of accounting. Under this method of presentation, governmental funds do not include long-term liabilities for the funds’ projects and capital assets purchased by the funds. Governmental funds will include proceeds from the issuance of debt, the current payments for capital assets, and the current payments for debt.

The following is a brief description of the activity in the governmental funds for 2022 and 2021:

**General Fund:** Although this past year health and dental insurance expenses increased \$533,683 (.4%) to \$15.559 million, and post-retirement health benefits increased \$47,875 (.7%) to \$6.6 million, health insurance costs continue to represent one of the most significant expenses in the fund. Health insurance expense of \$22.1 million represents 11% of overall General Fund expenses. As health insurance expenses continue to rise, new employees make up a larger percentage of covered members. Western Suffolk BOCES has mitigated the impact of increases in health insurance premiums with new collective bargaining agreements, and reductions in the board’s share of contributions towards health insurance premiums.

**Special Aid:** The Special Aid Fund does not generate a significant fund balance in most years. All revenue received are expended for grant programs, the summer handicapped program and the Employment Preparation Education (EPE) program. The amounts received and expended for program specific and are accounted for separately. These programs have accumulated a slight fund balance of approximately \$60 thousand.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

### Management's Discussion and Analysis (Unaudited) June 30, 2022

School Lunch: The school lunch fund ended 2021-2022 with an increase in their fund balance of \$295 thousand. This resulted in a fund balance of \$684 thousand on hand as of June 30, 2022.

Capital Projects: Capital projects spending totaled approximately \$11.6 million in 2021-2022. This left a fund balance of approximately \$15.2 million on hand as of June 30, 2022.

#### General Fund Budgetary Highlights

As additional requests for service are accepted, spending adjustments are required to meet these changing needs. The original approved budget as well as estimated revenues are adjusted to more accurately reflect actual service levels. Once fixed costs are covered, additional services typically drive a small surplus. This surplus is then refunded to the participants the following fiscal year. However, there was no surplus generated in the current year.

#### Capital Assets

As of June 30, 2022, the BOCES had \$120,334,144 invested in a broad range of capital assets including land, buildings, computers, and other educational equipment.

#### Capital Assets (Net of Depreciation, in Thousands of Dollars)

Category	Fiscal Year	Fiscal Year	Percent Change
	2022	2021 (restated)	
Land	\$ 818	\$ 818	0.0%
Buildings and improvements	64,946	67,596	-3.9%
Equipment and furniture	31,827	25,692	23.9%
Leases	22,743	26,101	-12.9%
Total	<u>\$ 120,334</u>	<u>\$ 120,207</u>	0.1%

#### Long-Term Liabilities

As of June 30, 2022, the BOCES had approximately \$433.0 million in Long-Term Liabilities outstanding. More detailed information about the BOCES' long-term liabilities is included in the notes to the financial statements.

Category	(In Thousands)	
	Fiscal 2022	Fiscal 2021 (restated)
Installment Purchase Debt	\$ 7,091	\$ 6,419
Other Postemployment Benefits	382,639	547,784
Compensated Absences	14,152	13,383
Workers' Compensation Claims Payable	9,178	9,352
Net Pension Liability	-	7,357
Leases	19,917	26,101
Total	<u>\$ 432,978</u>	<u>\$ 610,396</u>

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES****Management's Discussion and Analysis (Unaudited)  
June 30, 2022**

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**FACTORS BEARING ON THE BOCES' FUTURE**

The general fund budget for the 2021-2022 school year was approved for the amount of \$202,627,100. This is an increase of \$13,266,286 over the previous year's budget.

BOCES remains aware of the fiscal constraints on local component school districts. In that regard the tuition rates charged to the districts have been limited to approximately 2%. Collective bargaining agreements have been negotiated with all groups to include an increase in employees' contributions towards their health insurance premiums. As of the date of this report there are five (5) expired collective bargaining agreements, in which two (2) have been ratified and (3) are currently in negotiations. Pension costs continued to decrease in both the TRS and ERS. As noted above, health insurance expenses are expected to increase in calendar year 2022.

Subsequent to June 30, 2022, the BOCES entered into new long-term debt in the amount of \$4,502,400 for technology.

**CONTACTING THE BOCES' FINANCIAL MANAGEMENT**

This financial report is designed to provide the BOCES' component districts, customers, investors, and creditors with a general overview of the BOCES' finances and to demonstrate the BOCES' accountability for the money it received. If you have any questions about this report or need additional financial information, contact:

Warren E. Taylor  
Chief Financial Officer  
Western Suffolk BOCES  
507 Deer Park Road  
Huntington Station, NY 11746

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Statement of Net Position  
June 30, 2022

## ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

## CURRENT ASSETS:

Cash - Unrestricted	\$ 33,159,714
Cash - Restricted	39,152,457
Due from school districts	26,775,042
Due from other governments	298,958
Due from state and federal	20,694,925
Due from fiduciary fund	2,386,847
Accounts receivable	668,191
Lease receivable	4,364,274
Other receivables	684,910
Inventories	<u>133,376</u>
Total current assets	<u>128,318,694</u>

## NONCURRENT ASSETS:

Lease receivable	6,546,343
Net pension asset - TRS	46,253,812
Net pension asset - ERS	6,727,289
Capital assets, net of accumulated depreciation	<u>120,334,144</u>
Total non-current assets	<u>179,861,588</u>

## DEFERRED OUTFLOWS OF RESOURCES

ERS - Pension related	14,564,062
TRS - Pension related	26,797,815
Other Postemployment Benefits	<u>61,762,494</u>
Total deferred inflows of resources	<u>103,124,371</u>

## TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

411,304,653

## LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

## CURRENT LIABILITIES:

Accounts payable	8,993,631
Accrued liabilities	55,463,340
Accrued interest	83,246
Lease liability	2,974,727
Due to Teachers' Retirement System	4,995,000
Due to Employees' Retirement System	1,170,712
Due to Other Governments	231,629
Current portion of installment debt	5,219,867
Unearned revenue	<u>9,705,711</u>
Total current liabilities	<u>88,837,863</u>

## LONG-TERM LIABILITIES:

Compensated absences payable	14,152,428
Workers' Compensation payable	9,178,477
Installment purchase debt	7,090,786
Lease liability	19,916,813
Total other postemployment benefits	<u>382,639,420</u>
Total long-term liabilities	<u>432,977,924</u>

## DEFERRED INFLOWS OF RESOURCES

Lease	10,763,875
ERS - Pension related	23,468,036
TRS - Pension related	51,626,025
Other Postemployment Benefits	<u>159,967,543</u>
Total deferred inflows of resources	<u>245,825,479</u>

## TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

767,641,266

## NET POSITION

Net Investment in capital assets	85,131,951
Restricted	37,215,337
Unrestricted	<u>(478,683,901)</u>
TOTAL NET POSITION	<u>\$ (356,336,613)</u>

The accompanying notes are an integral part of these statements.



**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Statement of Activities**

**For the Year Ended June 30, 2022**

	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants	
<b>FUNCTIONS/PROGRAMS:</b>				
Administration	\$ 14,992,369	\$ 14,691,767	\$ -	\$ (300,602)
Occupational instruction	32,191,480	31,546,030	1,744,021	1,098,571
Instruction for special education	101,045,733	99,019,731	2,571,682	545,679
Itinerant services	217,360	213,002	-	(4,358)
General instruction	11,497,990	11,267,451	566,854	336,315
Instruction support	32,956,574	32,295,783	2,606,359	1,945,568
Other services	17,395,015	17,046,239	-	(348,776)
Internal services	2,188,264	2,144,389	-	(43,875)
School lunch program	1,470,365	57,003	710,503	(702,859)
Debt service - Interest	3,862,271	-	-	(3,862,271)
Return of surplus	1,136,498	-	-	(1,136,498)
<b>TOTAL FUNCTIONS AND PROGRAMS</b>	<b>\$ 218,953,919</b>	<b>\$ 208,281,394</b>	<b>\$ 8,199,419</b>	<b>(2,473,107)</b>
<b>GENERAL REVENUE:</b>				
Use of money and property				452,397
Sale of property and compensation for loss				61,298
Miscellaneous				7,314,297
Rental income				33,500
<b>TOTAL GENERAL REVENUE</b>				<b>7,861,492</b>
<b>CHANGE IN NET POSITION</b>				<b>5,388,386</b>
<b>NET POSITION - beginning of year</b>				<b>(361,724,999)</b>
<b>TOTAL NET POSITION - end of year</b>				<b>\$ (356,336,613)</b>

The accompanying notes are an integral part of these statements.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Balance Sheet-Governmental Funds and Reconciliation of Total Governmental Fund Balance to Government-Wide Net Position  
June 30, 2022

	Governmental Fund Types					Total Governmental Funds
	General	Special Aid	School Lunch	Capital Projects	Miscellaneous Special Revenue	
<b>ASSETS</b>						
Cash - Unrestricted	\$ 32,553,167	\$ -	\$ 606,547	\$ -	\$ -	\$ 33,159,714
Cash - Restricted	19,646,298	3,422,789	-	16,077,012	6,358	39,152,457
Due from school districts	26,659,448	115,594	-	-	-	26,775,042
Due from other funds	7,411,086	-	-	-	-	7,411,086
State and federal aid receivable	17,738,793	2,833,098	123,034	-	-	20,694,925
Accounts receivable	634,094	25,190	8,907	-	-	668,191
Lease receivable	10,910,617	-	-	-	-	10,910,617
Other receivables	684,910	-	-	-	-	684,910
Due from other governments	13,367	285,591	-	-	-	298,958
Inventory	-	-	133,376	-	-	133,376
<b>TOTAL ASSETS</b>	<b>\$ 116,251,780</b>	<b>\$ 6,682,262</b>	<b>\$ 871,864</b>	<b>\$ 16,077,012</b>	<b>\$ 6,358</b>	<b>\$ 139,889,276</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 8,073,265	\$ 86,332	\$ 105	\$ 833,929	\$ -	\$ 8,993,631
Accrued liabilities	1,056,601	110,943	39,833	-	-	1,207,377
Compensated absences	547,324	-	-	-	-	547,324
Due to component districts - return of surplus	34,689,611	1,278,235	-	-	-	35,967,846
Due to ERS	1,135,221	9,796	25,655	40	-	1,170,712
Due to TRS	4,995,000	-	-	-	-	4,995,000
Due to other governments	-	230,938	691	-	-	231,629
State aid due to school districts	17,740,793	-	-	-	-	17,740,793
Due to other funds	-	4,902,982	120,635	622	-	5,024,239
Unearned revenue	9,703,175	2,536	-	-	-	9,705,711
<b>Total Liabilities</b>	<b>77,940,990</b>	<b>6,621,762</b>	<b>186,919</b>	<b>834,591</b>	<b>-</b>	<b>85,584,262</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow of resources - lease	10,763,875	-	-	-	-	10,763,875
Deferred revenue related to life insurance	651,286	-	-	-	-	651,286
<b>Total Deferred Inflows of Resources</b>	<b>11,415,161</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,415,161</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>89,356,151</b>	<b>6,621,762</b>	<b>186,919</b>	<b>834,591</b>	<b>-</b>	<b>96,999,423</b>

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Balance Sheet-Governmental Funds and Reconciliation of Total Governmental Fund Balance to Government-Wide Net Position  
June 30, 2022

	Governmental Fund Types					Total Governmental Funds
	General	Special Aid	School Lunch	Capital Projects	Miscellaneous Special Revenue	
FUND BALANCE						
Nonspendable						
Inventory	-	-	133,376	-	-	133,376
Restricted						
Reserve for ERS	1,452,445	-	-	-	-	1,452,445
Reserve for TRS	2,620,213	-	-	-	-	2,620,213
Reserve for compensated absences	14,152,428	-	-	-	-	14,152,428
Reserve for unemployment	142,847	-	-	-	-	142,847
Reserve for workers compensation	3,198,625	-	-	-	-	3,198,625
Reserve for property and casualty claims	400,000	-	-	-	-	400,000
Restricted for extraclassroom activities	-	-	-	-	6,358	6,358
Restricted for capital projects	-	-	-	15,242,421	-	15,242,421
Total Restricted	21,966,558	-	-	15,242,421	6,358	37,215,337
Assigned	4,929,071	-	551,569	-	-	5,480,640
Unassigned	-	60,500	-	-	-	60,500
Total Fund Balance	26,895,629	60,500	684,945	15,242,421	6,358	42,889,853
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 116,251,780	\$ 6,682,262	\$ 871,864	\$ 16,077,012	\$ 6,358	\$ 139,889,276
<b>A reconciliation of total governmental fund balance to government-wide net position follows:</b>						
Total governmental fund balances per above						\$ 42,889,853
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.						120,334,144
GASB 68 and OPEB related government-wide activity:						
Deferred outflows of resources - ERS						14,564,062
Deferred outflows of resources - TRS						26,797,815
Deferred outflows of resources - OPEB						61,762,494
Net pension Asset - ERS						6,727,289
Net pension Asset - TRS						46,253,812
Deferred inflows of resources - ERS						(23,468,036)
Deferred inflows of resources - TRS						(51,626,025)
Deferred inflows of resources - OPEB						(159,967,543)
Deferred revenues recognized as revenue under full accrual accounting.						651,286
Other postemployment benefits are recognized as a liability under full accrual accounting.						(382,639,420)
Compensated absences due in more than one year are recognized as a liability under full accrual accounting.						(14,152,428)
Installment purchase debt is not due in the current period and, therefore, is not reported in the funds.						(12,310,653)
Changes in Lease Liabilities for the year end						(22,891,540)
Changes in Accrued interest for the year end						(83,246)
Changes in Workers compensation payable for the year end						(9,178,477)
NET POSITION OF GOVERNMENTAL ACTIVITIES						\$ (356,336,613)

The accompanying notes are an integral part of these financial statements.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds  
For the Year Ended June 30, 2022

	Governmental Fund Types					Total
	General	Special Aid	School Lunch	Capital Projects	Miscellaneous Special Revenue	Governmental Funds
<b>REVENUE:</b>						
Charges for services	\$ 3,660,412	\$ -	\$ -	\$ -	\$ -	\$ 3,660,412
Charges to components	190,075,368	4,770,966	-	-	-	194,846,334
Charges to other BOCES	9,596,675	120,970	-	-	-	9,717,645
Interest and earnings	452,397	-	-	-	-	452,397
Rental property	33,500	-	-	-	-	33,500
Sale of property and compensation for loss	61,298	-	-	-	-	61,298
Miscellaneous	6,940,148	294,976	2,176	-	66,207	7,303,507
State sources	-	5,034,272	14,295	-	-	5,048,567
Federal sources	566,854	1,887,790	696,208	-	-	3,150,852
Sales - School lunch	-	-	57,003	-	-	57,003
<b>Total revenue</b>	<b>211,386,652</b>	<b>12,108,974</b>	<b>769,682</b>	<b>-</b>	<b>66,207</b>	<b>224,331,515</b>
<b>EXPENDITURES:</b>						
Administration	14,136,642	-	-	-	-	14,136,642
Occupational instruction	28,047,549	2,488,310	-	-	-	30,535,859
Instruction for special education	92,274,471	3,669,188	-	-	72,414	96,016,073
Itinerant services	204,261	-	-	-	-	204,261
General instruction	10,858,040	-	-	-	-	10,858,040
Instruction support	37,586,070	3,718,666	-	-	-	41,304,736
Other services	16,486,427	-	-	-	-	16,486,427
Internal services	2,188,264	-	-	-	-	2,188,264
School lunch program	-	-	1,470,365	-	-	1,470,365
Debt service - Principal	3,209,881	-	-	-	-	3,209,881
Debt service - Interest	420,440	-	-	-	-	420,440
Capital outlay	-	-	-	11,647,364	-	11,647,364
<b>Total expenditures</b>	<b>205,412,045</b>	<b>9,876,164</b>	<b>1,470,365</b>	<b>11,647,364</b>	<b>72,414</b>	<b>228,478,352</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>5,974,607</b>	<b>2,232,810</b>	<b>(700,683)</b>	<b>(11,647,364)</b>	<b>(6,207)</b>	<b>(4,146,837)</b>
<b>OTHER SOURCES AND (USES):</b>						
Operating transfers in	1,849,313	445	1,000,000	2,720,000	-	5,569,758
Return of surplus due to component districts	(1,136,498)	-	-	-	-	(1,136,498)
Proceeds of debt issuance	-	-	-	6,533,300	-	6,533,300
Operating transfers (out)	(3,664,689)	(1,900,724)	(4,345)	-	-	(5,569,758)
<b>Total other sources (uses)</b>	<b>(2,951,874)</b>	<b>(1,900,279)</b>	<b>995,655</b>	<b>9,253,300</b>	<b>-</b>	<b>5,396,802</b>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>3,022,733</b>	<b>332,531</b>	<b>294,972</b>	<b>(2,394,064)</b>	<b>(6,207)</b>	<b>1,249,965</b>
<b>FUND BALANCE - beginning of year</b>	<b>23,872,896</b>	<b>(272,031)</b>	<b>389,973</b>	<b>17,636,485</b>	<b>12,565</b>	<b>41,639,888</b>
<b>FUND BALANCE - end of year</b>	<b>\$ 26,895,629</b>	<b>\$ 60,500</b>	<b>\$ 684,945</b>	<b>\$ 15,242,421</b>	<b>\$ 6,358</b>	<b>\$ 42,889,853</b>

The accompanying notes are an integral part of these statements.

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balance to the Statement of Activities  
For the Year Ended June 30, 2022**

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Net changes in fund balance - Total governmental funds	\$ 1,249,965
Capital outlays are expenditures in governmental funds, but are capitalized in the statement of net position.	16,379,093
Depreciation is not recorded as an expenditure in the governmental funds, but is recorded in the statement of activities.	(16,252,010)
Pension expense resulting from the GASB 68 related actuary reporting is not recorded as an expenditure in the government funds but is recorded in the statement of activities.	10,287,790
Certain revenues that do not provide current financial resources that are recognized in the Statement of net position but not in the fund financial statements.	10,790
Net repayments of long-term debt, other liabilities, and installment purchase debt are recorded as expenditures in the governmental funds, but are recorded as payments of liabilities in the statement of net position.	6,298,478
Certain revenues recorded in the acquisition of long-term debt that are not recognized as revenue in the statement of activities.	(6,954,060)
Changes in long-term liabilities for Lease liability.	3,209,881
Changes in long-term liabilities for Accrued interest.	(83,246)
Accrued postemployment benefits do not require the expenditure of current resources and are, therefore not reported as expenditures in the governmental funds.	(8,162,689)
Certain expenses in the statement of activities do not require the expenditure of current resources and are, therefore, not reported as expenditures in the governmental funds.	<u>(595,606)</u>
Change in net position - Governmental activities	<u>\$ 5,388,386</u>

The accompanying notes are an integral part of these statements.

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Statement of Fiduciary Net Position  
June 30, 2022**

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	<u>Custodial Fund</u>
<b>ASSETS</b>	
Cash - Restricted	\$ <u>3,695,643</u>
Total assets	<u>3,695,643</u>
<b>LIABILITIES</b>	
Due to other funds	<u>2,386,847</u>
Total liabilities	<u>2,386,847</u>
<b>NET POSITION</b>	
Restricted for other purposes	<u>\$ 1,308,796</u>

The accompanying notes are an integral part of these statements.

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Statement of Changes in Fiduciary Net Position  
For the year ended June 30, 2022**

	<u>Custodial Fund</u>
<b>Additions:</b>	
Cash collected for other governments	\$ 6,970,595
Total additions	<u>6,970,595</u>
<b>Deductions:</b>	
Payment of cash collected to other governments	<u>6,999,967</u>
Total deductions	<u>6,999,967</u>
Net increase (decrease) in fiduciary net position	<u>(29,372)</u>
NET POSITION - beginning of year	1,338,168
NET POSITION - end of year	<u>\$ 1,308,796</u>

The accompanying notes are an integral part of these statements.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

## 1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Nature of Operations**

The Western Suffolk BOCES (the BOCES) provides shared educational programs and services to its component districts.

**Significant Accounting Policies**

The financial statements of the BOCES have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. Those principles are prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**Reporting Entity**

The BOCES is governed by the laws of New York State. The BOCES is an independent entity governed by an elected Board of Education consisting of 7 members. The board is responsible for, and controls all activities related to public school education within the BOCES. Board members have authority to make decisions, power to appoint management, and primary accountability for all fiscal matters.

BOCES are organized under §1950 of the New York State Education Law. A BOCES board is considered a corporate body. Members of a BOCES board are nominated and elected by their component member boards in accordance with provisions of §1950 of the New York State Education Law. All BOCES property is held by the BOCES board as a corporation (§1950(6)). In addition, BOCES boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under §119-n (a) of the New York State General Municipal Law.

BOCES budget is comprised of separate budgets for administrative, program, and capital costs. Each component BOCES' share of administrative and capital costs is calculated using a 50/50 hybrid combination of the components total true valuation and resident weighted average daily attendance (RWADA) as defined in the New York State Education Law, §1950(4)(b)(7). In addition, component school districts pay tuition or a service fee for programs in which its students participate.

The reporting entity of the BOCES is based upon criteria set forth by generally accepted accounting principles. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The accompanying financial statements present the activities of the BOCES. The BOCES is not a component unit of another reporting entity. The decision to include a potential component unit in the BOCES reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief description of a certain entity included in the BOCES reporting entity.



## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

**Notes to Financial Statements**  
**June 30, 2022**

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**Extraclassroom Activity Funds**

The extraclassroom activity funds of the BOCES represent funds of the students of the BOCES. The Board of Education exercises general oversight of these funds; however, these funds are used as designated by student management. The BOCES accounts for the activities of these various student organizations in the Miscellaneous Special Revenue Fund. Separate audited financial statements (cash basis) of the extraclassroom activity funds can be found at the BOCES business office.

**Basis of Presentation**BOCES -Wide Financial Statements

The statement of net position and the statement of activities present financial information about the BOCES governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through state aid, intergovernmental revenue, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the BOCES governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenue includes charges paid by the recipients of goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenue that is not classified as program revenue is presented as general revenue.

Fund Financial Statements

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

The BOCES reports the following major governmental funds:

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

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

*School Lunch Fund* : This fund accounts for the activities of the school lunch operations.

*Capital Projects Fund* : This fund is used to account for the financial resources used for acquisition, construction, or major repair of capital facilities.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

**Notes to Financial Statements**  
**June 30, 2022**


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*Miscellaneous Special Revenue Fund*: This fund is used to account for and report those revenues that are restricted or committed for specified purposes. Specifically, the BOCES accounts for extraclassroom activities, as the BOCES has administrative involvement.

*Fiduciary Fund*: This fund is used to account for fiduciary activities. Fiduciary activities are those in which the BOCES acts as trustee or agent for resources that belong to others. These activities are not included in the Government-wide financial statements, because their resources do not belong to the BOCES, and are not available to be used. There is one class of fiduciary funds:

- *Custodial funds*: These funds are strictly custodial in nature and do not involve the measurement of results of operations. These are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

**Use of Estimates**

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

**Measurement Focus and Basis of Accounting**

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

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

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

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022**Cash**

The BOCES cash consists of cash on hand and demand deposits.

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

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. BOCES has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligations that may be pledged as collateral. Such obligations include, among other instruments, obligations of the United States and its agencies and obligations of the State and its municipal and school district subdivisions.

**Accounts Receivable**

Receivables include amounts due from other governments and individuals for services provided by BOCES. Receivables are recorded and revenues recognized as earned or as specific program expenditures/expenses are incurred. Allowances are recorded when appropriate.

**Inventories**

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

**Interfund Transactions**

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

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

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

**Capital Assets**

Capital assets are reported at actual cost for acquisitions. Donated assets are reported at estimated fair market value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the Government-wide statements are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Building and improvements	\$ 10,000	SL	50 years
Furniture and equipment	\$ 1,000	SL	5-10 years
Technology items and critical assets	\$ 500	SL	5-10 years
Land	N/A	N/A	N/A

Capital assets also include lease assets with a term greater than one year. The BOCES does not implement a capitalization threshold for lease assets. Lease assets are amortized on a straight-line basis over the term of the lease.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

**Notes to Financial Statements**  
**June 30, 2022**


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**Deferred Outflows and Inflows of Resources**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditure) until then.

The government has the following items that qualify for reporting in this category:

The net amount of the BOCES' balances of deferred outflow of resources related to pensions is reported in the Government-wide Statement of Net Position as a deferred outflow of resources.. This represents for pensions the effect of the net change in the BOCES' proportion of the collective net pension asset or liability and difference during the measurement period between the BOCES' contributions and its proportion share of total contributions not included in pension expense.

The net amount of the BOCES' balances of deferred outflow of resources related to other postemployment benefits in the Government-wide Statement of Net Position as a deferred outflow of resources. This represents the effect of the net changes of assumptions or other inputs.

These amounts are deferred and amortized and expensed against pension expense in future periods.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

The government has the following items that qualify for reporting in this category:

The net amount of the BOCES' balances of deferred inflows of resources related to pensions is reported in the government-wide Statement of Net Position as deferred inflows of resources. This represents the effect of the net change in the BOCES' proportion of the collective net pension asset or liability and the difference during the measurement period between the BOCES' contributions and its proportionate share of total contributions to the pension systems not included in pension expense.

The net amount of the BOCES' balances of deferred inflow of resources related to other postemployment benefits in the BOCES-wide Statement of Net Position as a deferred inflow of resources. This represents the effect of the net changes of assumptions or other inputs.

Lease-related amounts are recognized at the inception of the leases in which the BOCES is the lessor. The deferred inflow of resources is recorded in the amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Notes to Financial Statements  
June 30, 2022**

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**Vested Employee Benefits**

The BOCES employees are granted vacation and sick leave in varying amounts, based primarily on length of service and service position. Some earned benefits may be forfeited if not taken within varying time periods.

Sick leave eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Upon retirement, resignation or death, employees may be eligible to receive a portion of the value of unused accumulated sick leave.

Vacation eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Some earned benefits may be forfeited if not taken within varying time periods.

Consistent with GASB, the liability has been calculated using the vesting method and an accrual for that liability is included in the Government-wide financial statements. The compensated absences liability is calculated based on the terms of the collective bargaining agreements and individual employment contracts in effect at year-end.

In the funds statements, only the amount of matured liabilities is accrued within the general fund based on expendable and available financial resources. These amounts are expensed on a pay-as-you go basis.

**Other Benefits**

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

**Other Postemployment Benefits**

In addition to providing retirement benefits described, the BOCES provides postemployment health insurance coverage to its retired employees and their survivors in accordance with the provisions of the employment contracts negotiated between the BOCES and its employee groups. Substantially all of these employees may become eligible for these benefits if they reach normal retirement age while working for the BOCES. The BOCES pays a variable percentage of the cost of premiums to an insurance company that provides health care insurance. See Note 10 for additional information regarding postemployment benefits.

**Unearned Revenue**

Unearned revenues arise when assets are recognized before revenue recognition criteria has been satisfied. In Government-wide financial statements, unearned revenues consist of amounts received in advance and/or amounts from grants received before the eligibility requirements have been met.

Unearned revenues in the fund financial statements are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Such amounts have been deemed to be measurable but not available pursuant to generally accepted accounting principles.

**Accrued Liabilities and Long-Term Obligations**

Payables, accrued liabilities, and long-term obligations are reported in the Government-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full, from current financial resources.

Claims and judgments, and compensated absences that will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they are due for payment in the current year. Installment Purchase Agreements and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

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

**Restricted Resources**

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

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

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**Equity Classifications**Government-wide Statements

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

Net investment in capital assets - consists of net capital assets reduced by outstanding balances of related debt obligations from the acquisition, construction or improvements of those assets plus any unspent proceeds of those debt obligations.

Restricted net position - reports net position when constraints placed on the assets are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - reports all other net position that do not meet the definition of the above two classifications and are deemed to be available for general use by the BOCES.

Fund Statements

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

Non-spendable fund balance - Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Non-spendable fund balance includes the inventory recorded in the school lunch fund.

Restricted fund balance - Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

**Workers' Compensation Reserve**

Workers' Compensation Reserve (GML §6-j) is used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. The reserve may be established by Board action, and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. The reserve is accounted for in the general fund.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

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***Unemployment Insurance Reserve***

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

***Employee Benefit Accrued Liability Reserve***

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

***Retirement Contribution Reserve***

Retirement Contribution Reserve (GML §6-r) is used for the purpose of financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board. TRS is used for pension costs related to TRS and is a sub-reserve of ERS. This reserve is accounted for in the general fund.

***Property Loss Reserve***

Property Loss Reserve (Education Law §1709(8) (c)) is used to pay for property loss incurred. A separate fund for property loss is required, and the reserve may not in total exceed 3% of the annual budget or \$15,000, whichever is greater. This type of reserve fund may be utilized only by school districts and BOCES, except city school districts with a population greater than 125,000. This reserve is accounted for in the general fund.

***Reserve for Compensated Absences***

This reserve is used to pay for the compensated absences liability which is based on the accrued vesting/termination payouts noted in the terms of the collective bargaining agreements and individual employment contracts in effect at year end. This is accounted for in the general fund.

***Restricted for Capital Projects***

This restriction, accounted for in the capital projects fund, is used to distinguish the fund balance allocated to the completion of certain capital projects.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022**Restricted for Extraclassroom Activities**

This restriction, accounted for in the miscellaneous special revenue fund, is used to distinguish the fund balance restricted to the funding of certain extraclassroom club activities.

Committed fund balance - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the BOCES' highest level of decision-making authority, i.e., the Board of Education. The BOCES has no committed fund balances as of June 30, 2022.

Assigned fund balance - Includes amounts that are constrained by the BOCES' intent to be used for specific purposes but are neither restricted nor committed. All encumbrances of the general fund are classified as assigned fund balance. Encumbrances reported in the general fund amounted to \$4,929,071. As of June 30, 2022, the BOCES' encumbrances were classified as follows:

Administration	\$ 23,841
Occupational Instruction	32,278
Instruction for special education	6,987
General instruction	553,443
Instruction support	3,672,299
Other services	3,200
Infernal services	637,023
	<u>\$ 4,929,071</u>

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

**Order of Fund Balance Spending Policy**

The BOCES' policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. For all funds, non-spendable fund balances are determined first and then restricted fund balances for specific purposes are determined.

Any remaining fund balance amounts for funds other than the general fund are classified as restricted fund balance. In the general fund, committed fund balance is determined next and then assigned. The remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.



## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022**2. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND BOCES WIDE STATEMENTS**

Due to the differences in the measurement focus and basis of accounting used in the governmental fund statements and the Government-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic focus of the statement of activities compared with the current financial resources focus of the governmental funds.

*Total Fund Balances of Governmental Funds vs. Net position of Governmental Activities*

Total fund balances of the BOCES governmental funds differs from net position of governmental activities reported in the statement of net position. This difference primarily results from the additional long-term economic focus of the statement of net position versus the solely current financial resources focus of the governmental fund balance sheets.

*Statement of Revenue, Expenditures, and Changes in Fund Balance vs. Statement of Activities*

Differences between the governmental funds statement of revenue, expenditures, and changes in fund balance and the statement of activities fall into one of five broad categories.

**Long-Term Revenue and Expense Differences**

Long-term revenue differences arise because governmental funds report revenue only when it is considered available, whereas the statement of activities reports revenue when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the statement of activities.

**Capital Related Differences**

Capital related differences include the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the statement of activities, and the difference between recording an expenditure for the purchase of capital items in the governmental fund statements and depreciation expense on those items as recorded in the statement of activities.

**Long-Term Revenue and Expense Differences**

Long-term revenue differences arise because governmental funds report revenue only when it is considered available, whereas the statement of activities reports revenue when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the statement of activities.

**Pension Differences**

Pension differences occur as a result of changes in the BOCES' proportion of the collective net pension asset/liability and differences between the BOCES' contributions and its proportionate share of the total contributions to the pension system.

**OPEB Differences**

OPEB differences occur as a result of changes in the BOCES' total OPEB liability and differences between the BOCES' contributions and OPEB expense.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

## 3. STEWARDSHIP AND COMPLIANCE

**Budgets**

Section 1950 of the Education Law requires adoption of a final budget by no later than May 15 of the ensuing year.

The BOCES administration prepares a proposed administrative, capital and program budget, as applicable for approval by the members of the Board of Education for the general fund, the only fund with a legally adopted budget. The budget is adopted annually on a basis consistent with accounting principles generally accepted in the United States of America. A tentative administrative budget is provided to the component districts for adoption by resolution. Approval of the tentative administrative budget requires the approval of a majority of the component school boards actually voting. During the current year, the administrative budget was approved by a majority of its voting component school boards. Appropriations are adopted at the program line item level. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year and any appropriated reserve funds. Appropriations established by adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the fiscal year end. Supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted.

The following supplemental appropriations occurred during the year:

Administration	\$ 332,167
Occupational Instruction	1,436,362
Instruction for special education	17,780,059
Itinerant services	64,542
General instruction	3,794,288
Instruction support	12,084,517
Other services	6,135,648
Internal services	1,579,057
Transfers to other funds	445
	<u>\$ 43,207,085</u>

Budgets are established and used for individual capital project funds expenditures as approved by a special referendum of the BOCES' voters. The maximum project amount authorized is based primarily upon the cost of the project, plus any requirements for external borrowings, not annual appropriations. These budgets do not lapse and are carried over to subsequent fiscal years until the completion of the projects.

**Encumbrance Accounting**

Encumbrance accounting is used for budget control and monitoring purposes and is reported as a part of the governmental funds. Under this method, purchase orders, contracts and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year-end are presented as reservations of fund balance and do not represent expenditures or liabilities. These commitments will be honored in the subsequent period. Related expenditures are recognized at that time, as the liability is incurred, or the commitment is paid.

## 4. CASH

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

At June 30, 2022, the reported amount of the BOCES' deposits totaled \$76,007,814 and the bank balance was \$95,630,123. Of the bank balance, \$1,250,000 was covered by federal depository insurance, with \$94,380,123 covered by collateral held in the pledging bank's trust department in the BOCES' name.

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes.

Cash on deposit for Miscellaneous Special Revenue Fund	<u>\$ 6,358</u>
Cash reserves - General Fund	<u>\$ 19,646,298</u>
Cash in reserves - Capital Fund	<u>\$ 16,077,012</u>
Restricted cash - Special Aid Fund	<u>\$ 3,422,789</u>

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

## 5. CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2022, were as follows:

	7/1/2021 Balance (restated)	Additions	Deletions	6/30/2022 Balance
Governmental activities				
Capital assets that are not depreciated:				
Land	\$ 817,707	\$ -	\$ -	\$ 817,707
Total non-depreciable historical	817,707	-	-	817,707
Capital assets that are depreciated:				
Buildings and improvements	103,543,443	5,289,661	6,016,813	102,816,291
Furniture and equipment	75,046,119	11,089,432	-	86,135,551
Total depreciable historical cost	178,589,562	16,379,093	6,016,813	188,951,842
Less accumulated depreciation:				
Buildings and improvements	35,947,081	1,922,910	-	37,869,991
Furniture and equipment	49,354,547	10,970,516	6,016,813	54,308,250
Total accumulated depreciation	85,301,628	12,893,426	6,016,813	92,178,241
Total depreciable cost, net	93,287,934	3,485,667	-	96,773,601
Lease Assets:				
Land	22,993,624	-	-	22,993,624
Equipment	3,107,796	-	-	3,107,796
Total Lease Assets	26,101,420	-	-	26,101,420
Less lease accumulated amortization:				
Land	-	2,554,847	-	2,554,847
Equipment	-	803,737	-	803,737
Total lease accumulated amortization	-	3,358,584	-	3,358,584
Total lease amortized cost, net	26,101,420	(3,358,584)	-	22,742,836
Total capital assets, net	\$ 120,207,061	\$ 127,083	\$ -	\$ 120,334,144

Depreciation and amortization expense for the year ended June 30, 2022, was allocated to specific functions as follows:

	Depreciation	Amortization
Administration	\$ 909,085	\$ -
Occupational instruction	1,951,977	-
Instruction for special education	6,122,663	3,358,584
Itinerant services	13,180	-
General instruction	697,197	-
Instruction support	2,281,581	-
Other services	917,743	-
Total	\$ 12,893,426	\$ 3,358,584

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

## 6. LEASE AGREEMENTS

The BOCES leases various equipment and Land Lease for BOCES Building at Republic Airport. The leases contain various inception dates and remaining terms of 14-108 months and do not contain renewal options. Lease agreements are summarized as follows:

Description	Interest Rate / Discount Rate	Total Initial Lease Liability
Land Lease for BOCES Building at Republic Airport	2.09%	\$ 22,993,624
North Babylon Lease	2.09%	2,830,568
Deer Park Lincoln Lease	2.09%	277,228
		<u>\$ 26,101,420</u>

Activity of lease liabilities for the year ended June 30, 2022 is summarized as follows:

Balance 7/1/2021 (Restated)	Additions	Deletions	Balance 6/30/2022	Due Within One Year
\$ 26,101,421	\$ -	\$ (3,209,881)	\$ 22,891,540	\$ 2,974,727

Annual requirements to amortize long-term obligations and related interest are as follows:

At fiscal year end June 30,	Principal	Interest	Total
2023	\$ 2,974,727	\$ 455,326	\$ 3,430,053
2024	2,996,706	393,294	3,390,000
2025	3,059,941	330,059	3,390,000
2026	3,124,509	265,491	3,390,000
2027	2,600,441	199,559	2,800,000
2028-2032	8,135,216	264,784	8,400,000
Total	\$ 22,891,540	\$ 1,908,513	\$ 24,800,053

## LESSOR AGREEMENTS

The BOCES leases equipment to its various component districts totaling 75 agreements at a rate between 3.00% to 4.00% for a term of 12 to 60 months. Over the term of the lease, the BOCES will receive \$11,420,949 related to the lease. During the year, the BOCES recognized \$5,640,747 as lease revenue and \$10,763,875 as deferred inflows.

Activity of lease inflows for the year ended June 30, 2022 is summarized as follows:

	As of 6/30/2022
Lease Revenue	
Equipment	\$ 5,640,747
Total Lease Revenue	5,640,747
Interest revenue	409,161
Variable & Other Revenue	\$ 6,049,908

Future minimum lease payments due to the BOCES are as follows:

At fiscal year end June 30,	Principal	Interest	Total
2023	\$ 4,364,274	\$ 267,776	\$ 4,632,050
2024	3,165,431	153,101	3,318,532
2025	2,238,790	70,811	2,309,601
2026	1,142,122	18,644	1,160,766
Total	\$ 10,910,617	\$ 510,332	\$ 11,420,949

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

## 7. LONG-TERM OBLIGATIONS

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

	Balance 7/1/2021 (Restated)	Additions	Deletions	Balance 6/30/2022	Due Within One Year
<b>Other long-term debt:</b>					
Installment Purchase Debt	\$ 11,655,071	\$ 6,954,060	\$ 6,298,478	\$ 12,310,653	\$ 5,219,867
Lease liability	26,101,421	-	3,209,881	22,891,540	2,974,727
Compensated absences {a}	13,382,809	769,619	-	14,152,428	-
Workers' Compensation	9,352,491	-	174,014	9,178,477	-
<b>Total other long-term debt</b>	<b>\$ 60,491,792</b>	<b>\$ 7,723,679</b>	<b>\$ 9,682,373</b>	<b>\$ 58,533,098</b>	<b>\$ 8,194,594</b>

{a} Additions and deletions to compensated absences are shown net because it is impractical to determine these amounts separately.

Interest expense related to long-term debt amounted to \$202,519.

The BOCES has entered into various installment purchase agreements for the purpose of acquiring computer equipment necessary to provide instructional computer services. The BOCES is obligated under certain installment purchase agreements at various incremental interest rates as listed below. Assets purchased under the agreements totaled \$33,320,260 at June 30, 2022 and total accumulated depreciation for these assets was \$22,103,470 at year end.

The BOCES' installment purchase debt agreements are payable in 60 monthly installments or less and bear interest ranging from 1.33% to 3.01%.

The following is a summary of maturities at June 30, 2022:

At fiscal year end June 30,	Principal	Interest
2023	\$ 5,219,867	\$ 123,042
2024	3,508,127	59,144
2025	2,339,356	26,038
2026	1,243,303	7,290
Total	<u>\$ 12,310,653</u>	<u>\$ 215,514</u>

See Note 11 for more detailed information on the Workers' Compensation long-term debt.

## 8. INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables, other than between governmental activities and fiduciary funds, are eliminated on the statement of net position.

	Interfund		Interfund	
	Receivable	Payable	Revenue	Expenditure
General fund	\$ 7,411,086	\$ -	\$ 1,849,313	\$ 3,664,689
Special aid fund	-	4,902,982	445	1,900,724
School lunch fund	-	120,635	1,000,000	4,345
Capital fund	-	622	2,720,000	-
Custodial fund	-	2,386,847	-	-
<b>Total governmental activities</b>	<b>\$ 7,411,086</b>	<b>\$ 7,411,086</b>	<b>\$ 5,569,758</b>	<b>\$ 5,569,758</b>

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

All interfund payables are expected to be repaid within one year.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

## 9. PENSION PLANS

New York State Employee Retirement System

The BOCES participates in the New York State and Local Employees' Retirement System (ERS) also referred to as the New York State and Local Retirement System (the System). This is a cost-sharing multiple-employer retirement system, providing retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), established to hold all net assets and record changes in plan net position allocated to the System. System benefits are established under the provisions of the New York Retirement and Social Security Law (NYSRSSL). Once an employer elects to participate in the System, the election is irrevocable.

The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The BOCES also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The system is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

**Contributions**

The system is noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27<sup>th</sup>, 1976, who contribute 3 percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3 percent of their salary for their entire length of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31. Contributions for the current year and two preceding years were equal to 100 percent of the contributions required, and were as follows:

	ERS	
2022	\$	4,556,779
2021	\$	4,378,707
2020	\$	4,328,559

Chapter 260 of the Laws of 2004 of the State of New York allows local employers to bond or amortize a portion of their retirement bill for up to 10 years in accordance with the following schedule:

- For State fiscal year (SFY) 2004-05, the amount in excess of 7 percent of employees' covered pensionable salaries, with the first payment of those pensions' costs not due until the fiscal year succeeding that fiscal year in which the bonding/amortization was instituted.
- For SFY 2005-06, the amount in excess of 9.5 percent of employees' covered pensionable salaries.
- For SFY 2007-08, the amount in excess of 10.5 percent of the employee's covered pensionable salaries.  
This law requires all participating employers to make payments on the current basis, while bonding or amortizing existing unpaid amounts relating to the System's fiscal years ending March 31, 2005 through 2008.

Chapter 57 of the Laws of 2010 of the State of New York allows local employers to amortize a portion of their retirement bill for 10 years in accordance with the following stipulations:

- For State fiscal year 2010-11, the amount in excess of the graded rate of 9.5 percent of employees' covered pensionable salaries, with the first payment of those pension costs not due until the fiscal year succeeding that fiscal year in which the amortization was instituted.
- For subsequent State fiscal years, the graded rate will increase or decrease by up to one percent depending on the gap between the increase or decrease in the System's average rate and the previous graded rate.
- For subsequent State fiscal years in which the System's average rates are lower than the graded rates, the employer will be required to pay the graded rate. Any additional contributions made will first be used to pay off existing amortizations, and then any excess will be deposited into a reserve account and will be used to offset future increases in contribution rates.

This law requires participating employers to make payments on the current basis while amortizing existing unpaid amounts relating to the System's fiscal years when the local employer opts to participate in the program.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

All amounts due were remitted in full to the New York Employee Retirement System. No portion of the BOCES' retirement bill was amortized or bonded as of June 30, 2022.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the BOCES reported a liability (asset) of \$(6,727,289) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of March 31, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by the actuarial valuation as of that date. The BOCES' proportion of the net pension liability (asset) was based on a projection of the BOCES' long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At June 30, 2022, the BOCES' proportion was 0.0822952 percent, which was a decrease from its proportion measured June 30, 2021 of 0.0852613 percent.

For the year ended June 30, 2022, the BOCES recognized pension expense of \$925,824. At June 30, 2022, the BOCES reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 509,467	\$ 660,808
Change of assumptions	11,227,090	189,445
Net difference between projected and actual earnings on pension plan investments	-	22,029,052
Change in proportion and differences between the BOCES' contributions and proportionate share of contributions	1,692,284	588,731
Contributions subsequent to the measurement date	<u>1,135,221</u>	<u>-</u>
	<u>\$ 14,564,062</u>	<u>\$ 23,468,036</u>

The BOCES recognized \$1,135,221 as deferred outflow of resources related to pensions resulting from contributions made subsequent to the measurement date of March 31, 2022 which will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2023.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Plan's Year Ended March 31:	
2023	\$ (1,239,529)
2024	(2,157,845)
2025	(5,553,065)
2026	(1,088,756)
	<u>\$ (10,039,195)</u>

**Actuarial Assumptions**

The total pension liability at March 31, 2022 was determined by using an actuarial valuation as of April 1, 2021, with update procedures used to roll forward the total pension liability to March 31, 2022.

The actuarial valuation used the following actuarial assumptions:

Actuarial cost method	Entry age normal
Inflation	2.70%
Salary scale	4.4% indexed by service
Projected COLAs	1.4% compounded annually
Decrements	Developed from the Plan's experience study of the period April 1, 2015 through March 31, 2020
Mortality improvement	Society of Actuaries Scale MP-2020
Investment Rate of Return	5.9% compounded annually, net of investment expenses

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Type	Target Allocations in %	Long-Term Expected Real Rate of Return in %
Domestic equity	32	3.3
International equity	15	5.85
Private equity	10	6.5
Real estate	9	5
Opportunistic/ARS	3	4.1
Credit	4	3.78
Real assets	3	5.58
Fixed income	23	0.00
Cash	<u>1</u>	-1
	<u>100%</u>	

**Discount Rate**

The discount rate used to measure the total pension liability was 5.9 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from plan employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share of the net pension liability (asset) to the Discount Rate Assumption**

The following presents the BOCES' proportionate share of the net pension liability (asset) calculated using the discount rate of 5.9 percent, as well as what the BOCES' proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percent lower or 1 percent higher than the current rate:

	1% Decrease 4.9%	Current Assumption 5.9%	1% Increase 6.9%
Proportionate Share of net pension liability (asset)	\$ 17,315,968	\$ (6,727,289)	\$ (26,838,312)

**Pension Plan Fiduciary Net Position (000's)**

The components of the current-year net pension liability (asset) of the employers as of March 31, 2022, were as follows:

Total pension liability	\$ 223,874,888
Net position	\$ 232,049,473
net pension liability (asset)(asset)	\$ (8,174,585)
Fiduciary net position as a percentage of total pension liability	103.65%



## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022New York State Teachers' Retirement System

The BOCES participates in the New York State Teachers' Retirement System (NYSTRS). This is a cost-sharing, multiple employer public employee retirement system. The system offers a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

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

**Contributions**

The System is noncontributory for the employees who joined prior to July 27, 1976. For employees who joined the System after July 27, 1976, and prior to January 1, 2010, employees contribute 3% of their salary, except that employees in the System more than ten years are no longer required to contribute. For employees who joined after January 1, 2010 and prior to April 1, 2012, contributions of 3.5% are paid throughout their active membership.

For employees who joined after April 1, 2012, required contributions of 3.5% of their salary are paid until April 1, 2013 and they then contribute 3% to 6% of their salary throughout their active membership. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for NYSTRS.

The BOCES is required to contribute at an actuarially determined rate. The BOCES contributions made to the systems were equal to 100% of the contributions required for each year. The required contributions made in the current year and two preceding years were:

		TRS
2022	\$	4,317,374
2021	\$	3,957,610
2020	\$	4,619,334

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the BOCES reported a liability (asset) of \$(46,253,812) for its proportionate share of net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by the actuarial valuation as of June 30, 2020. The BOCES' proportion of the net pension liability (asset) was based on a projection of the BOCES' long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At June 30, 2022, the BOCES' proportion was 0.26692 percent, which was an increase from its proportion measured June 30, 2021 of 0.00375 percent.

For the year ended June 30, 2022, the BOCES recognized pension expense of \$(2,398,653). At June 30, 2022, the BOCES reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,375,597	\$ 240,308
Changes of Assumptions	15,213,846	2,694,148
Net difference between projected and actual earnings on pension plan investments	-	48,409,400
Changes in proportion and differences between the BOCES, contributions and proportionate share of contributions	722,914	282,169
Contributions subsequent to the measurement date	4,485,458	-
	<u>\$ 26,797,815</u>	<u>\$ 51,626,025</u>

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Notes to Financial Statements  
June 30, 2022**

The BOCES recognized \$4,485,458 as deferred outflows of resources related to pensions resulting from the BOCES' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2023.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Plan's Year Ended March 31:	
2022	\$ (5,717,745)
2023	(6,802,852)
2024	(8,760,475)
2025	(11,706,217)
2026	2,150,674
Thereafter	<u>1,522,947</u>
	<u>\$ (29,313,668)</u>

**Actuarial Assumptions**

The total pension asset at the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, with update procedures used to roll forward the total pension asset to June 30, 2021. These actuarial valuations used the following actuarial assumptions:

The actuarial valuation used the following actuarial assumptions:

Inflation	2.40%										
Projected Salary Increases	Rates of increase differ based on service. They have been calculated based upon recent NYSTRS member experience.										
	<table border="0" style="margin-left: 40px;"> <tr> <td style="text-align: center;"><u>Service</u></td> <td style="text-align: center;"><u>Rate</u></td> </tr> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">5.18%</td> </tr> <tr> <td style="text-align: center;">15</td> <td style="text-align: center;">3.64%</td> </tr> <tr> <td style="text-align: center;">25</td> <td style="text-align: center;">2.50%</td> </tr> <tr> <td style="text-align: center;">35</td> <td style="text-align: center;">1.95%</td> </tr> </table>	<u>Service</u>	<u>Rate</u>	5	5.18%	15	3.64%	25	2.50%	35	1.95%
<u>Service</u>	<u>Rate</u>										
5	5.18%										
15	3.64%										
25	2.50%										
35	1.95%										
Projected COLAs	1.3% compounded annually										
Investment Rate of Return	6.95% compounded annually, net of pension plan investment expense, including inflation.										

Annuitant mortality rates are based on plan member experience, with adjustments for mortality improvements based on Society of Actuaries Scale MP2020, applied on a generational basis. Active member mortality rates are based on plan member experience.

The actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2020.

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, Selection of Economic Assumptions for Measuring Pension Obligations. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022

The Long Term Expected Real Rates of Return are presented by asset allocation classification, which differs from the financial statement presentation. Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of the measurement date of June 30, 2021 are summarized in the following table:

<u>Asset Type</u>	<u>Target Allocation in %</u>	<u>Long-Term Expected Real Rate of Return in %</u>
Domestic Equity	33	6.8
International	16	7.6
Global Equity	4	7.1
Real Estate Equity	11	6.5
Private Equity	8	10
Domestic Fixed Income	16	1.3
Global Bonds	2	0.8
High Yield Bonds	1	3.9
Private Debt	1	5.9
Real Estate Debt	7	3.3
Cash Equivalents	<u>1</u>	-0.2
	<b>100%</b>	

**Discount Rate**

The discount rate used to measure the total pension liability as of June 30, 2022 was 6.95%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from school districts will be made at statutorily required rates, actuarially determined. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share of the net pension liability (asset) to the Discount Rate Assumption**

The following presents the net pension liability (asset) of the school districts/BOCES calculated using the discount rate of 6.95 percent, as well as what the school districts'/BOCES' net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease 5.95%	Current Discount 6.95%	1% Increase 7.95%
Proportionate Share of net pension liability (asset)	<u>\$ (4,853,663)</u>	<u>\$ (46,253,812)</u>	<u>\$ (81,047,633)</u>

**Pension Plan Fiduciary Net Position**

The components of the current-year net pension liability (asset) of the employers as of June 30, 2021, were as follows:

Total pension liability	\$ 130,819,415,417
Net position	<u>\$ 148,148,457,363</u>
Net position liability (asset)	<u>\$ (17,329,041,946)</u>
Fiduciary net position as a percentage of total pension liability	113.25%

**Payables to the Pension Plans**

For TRS, employer and employee contributions for the fiscal year ended June 30, 2022 are paid to the System in September, October and November 2022 through a state aid intercept. Accrued retirement contributions as of June 30, 2022 represent employee and employer contributions for the fiscal year ended June 30, 2022 based on paid TRS covered wages multiplied by the employer's contribution rate and employee contributions for the fiscal year as reported to the TRS System.

For ERS, employer contributions are paid annually based on the System's fiscal year, which ends on March 31st. Accrued retirement contributions as of June 30, 2022 represent the projected employer contribution for the period of April 1, 2022 through June 30, 2022 based on paid ERS covered wages multiplied by the employer's contribution rate, by tier. Employee contributions are remitted monthly.

	<u>June 30, 2022</u>
ERS Liability	\$ 1,170,712
TRS Liability	\$ 4,995,000



## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022**Changes in the Total OPEB Liability**

Balance at June 30, 2021	\$ 547,783,890
Changes for the Year:	
Service cost	8,429,734
Interest	20,455,445
Benefit payments	(10,398,268)
Change in assumptions	<u>(183,631,381)</u>
Net changes	<u>(165,144,470)</u>
Balance at June 30, 2022	<u>\$ 382,639,420</u>

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the BOCES, as well as what the BOCES' total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	Discount (Interest) Rate Sensitivity		
	1% Decrease 2.77%	Current Discount 3.77%	1% Increase 4.77%
Total OPEB Liability	\$ 462,855,479	\$ 382,639,420	\$ 321,971,880

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability of the BOCES, as well as what the BOCES' total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	Healthcare Cost Inflation (Trend) Rate Sensitivity		
	Trend Rate Less 1%	Current Discount Rate	Trend Rate plus 1%
Total OPEB Liability	\$ 316,639,746	\$ 382,639,420	\$ 470,637,500

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2022, the BOCES recognized OPEB expense of \$18,560,957. At June 30, 2022, the BOCES reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Changes in assumptions	<u>\$ 61,762,494</u>	<u>\$ 159,967,543</u>

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Notes to Financial Statements  
June 30, 2022**12. RISK MANAGEMENT**

The BOCES is exposed to various risks of loss related to torts, theft, damage, injuries, errors and omissions, natural disasters, and other risks. These risks are covered by a combination of self-insurance reserves and commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded available reserves and commercial insurance coverage for the past two years.

**Workers' Compensation Plan**

The BOCES has established a self-insured plan for risks associated with workers' compensation claims. The plan establishes claims' liabilities based on estimates of the ultimate cost of claims (including future claim adjustment expenses) which have been reported but not settled, and of claims which have been incurred but not reported. The length of time for which such costs must be estimated varies depending on the nature of the case. Estimated amounts of reinsurance recoverable on unpaid claims are deducted from the liability for unpaid claims.

Because actual claims costs depend on such complex factors as inflation, changes in doctrines of legal liability, and damage awards, the process used in computing claims' liabilities does not necessarily result in an exact amount. Claims' liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates which reflect recent settlements, claim frequency, and other economic and social factors. A provision for inflation in the calculation of estimated future claims costs is implicit in the calculation because reliance is placed both on actual historical data which reflect past inflation and on other factors which are considered to be appropriate modifiers of past experience. Adjustments to claims' liabilities are charged or credited to expense in the periods in which they are made.

Claims activity is summarized below:

	June 30, 2022	June 30, 2021
Unpaid Claims at Beginning of Year	\$ 9,352,491	\$ 9,815,320
Incurred Claims and Claim Adjustment	1,186,831	1,335,780
Claim Payments	(1,360,845)	(1,798,609)
Unpaid Claims at year end	<u>\$ 9,178,477</u>	<u>\$ 9,352,491</u>

The BOCES budget includes approximately \$2.2 million in 2020/21 to fund payments resulting from the above claims. In addition, BOCES has funded a reserve for workers' compensation claims in the amount of approximately \$3.1 million.



**REQUIRED SUPPLEMENTARY INFORMATION  
(UNAUDITED)**

*Draft - Subject to Change*



**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund (Unaudited)  
For the Year Ended June 30, 2022**

	Original Budget	Final Budget	Actual	Variance with Budgetary Actual
<b>REVENUE</b>				
Administration	\$ 16,999,096	\$ 17,331,264	\$ 7,618,751	\$ (9,712,513)
Occupational instruction	29,667,918	31,104,282	28,629,056	(2,475,226)
Instruction for special education	101,680,788	119,460,847	99,892,844	(19,568,003)
Itinerant services	159,439	223,981	210,714	(13,267)
General instruction	11,008,340	14,802,629	11,746,510	(3,056,119)
Instruction support	33,956,717	46,041,679	43,003,707	(3,037,972)
Other services	9,104,804	15,240,452	19,945,918	4,705,466
Internal services	50,000	1,621,952	339,152	(1,282,800)
	<u>202,627,102</u>	<u>245,827,086</u>	<u>211,386,652</u>	<u>(34,440,434)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>3,170,294</u>	<u>3,177,397</u>	<u>1,849,313</u>	<u>(1,328,084)</u>
	<u>205,797,396</u>	<u>249,004,483</u>	<u>213,235,965</u>	<u>(35,768,518)</u>

(Continued)

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund (Unaudited)  
For the Year Ended June 30, 2022**

	Original Budget	Final Budget	Actual	Encumbrances	Variance with Budgetary Actual
<b>EXPENDITURES</b>					
Administration	14,279,099	14,611,266	14,136,642	23,841	450,783
Occupational instruction	29,722,926	31,159,288	28,047,549	32,278	3,079,461
Instruction for special education	100,773,918	118,553,977	92,274,471	6,987	26,272,519
Itinerant services	159,439	223,981	204,261	-	19,720
General instruction	10,781,363	14,575,651	10,858,040	553,443	3,164,168
Instruction support	33,956,788	46,041,305	37,586,070	3,672,299	4,782,936
Other services	9,105,055	15,240,703	16,486,427	3,200	(1,248,924)
Debt service - Principal	-	-	3,209,881	-	(3,209,881)
Debt service - Interest	-	-	420,440	-	(420,440)
Internal services	3,119,974	4,699,031	2,188,264	637,023	1,873,744
Total expenditures	<u>201,898,562</u>	<u>245,105,202</u>	<u>205,412,045</u>	<u>4,929,071</u>	<u>34,764,086</u>
<b>OTHER FINANCING USES</b>					
Return of surplus	-	-	1,136,498	-	(1,136,498)
Transfers to other funds	<u>3,898,855</u>	<u>3,899,300</u>	<u>3,664,689</u>	<u>-</u>	<u>234,611</u>
Total other uses	<u>3,898,855</u>	<u>3,899,300</u>	<u>4,801,187</u>	<u>-</u>	<u>(901,887)</u>
Total expenditures and other uses	<u>\$ 205,797,417</u>	<u>\$ 249,004,502</u>	<u>210,213,232</u>	<u>\$ 4,929,071</u>	<u>\$ 33,862,199</u>
NET CHANGE IN FUND BALANCES			3,022,733		
FUND BALANCE - beginning of year			<u>23,872,896</u>		
FUND BALANCE - end of year			<u>\$ 26,895,629</u>		

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Schedule of Proportionate Share of Net Pension Liability (Asset) (Unaudited)  
For the Year Ended June 30, 2022

	Last 10 Fiscal Years (Dollar amounts displayed in thousands)										
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN</b>											
Proportion of the net pension liability (asset)	0.0822952%	0.0852613%	0.0898924%	0.0910865%	0.0929059%	0.0936120%	0.0951623%	0.0964208%			
Proportionate share of the net pension liability (asset)	\$ (6,727.3)	\$ 84.9	\$ 23,804.0	\$ 6,453.8	\$ 2,998.4	\$ 8,796.0	\$ 15,273.8	\$ 3,257.3			
Covered-employee payroll	\$ 30,400.7	\$ 31,249.9	\$ 30,868.7	\$ 30,840.7	\$ 30,295.4	\$ 30,359.5	\$ 29,444.8	\$ 28,491.9			
Proportionate share of the net pension liability (asset)	-22.13%	0.27%	77.11%	20.93%	9.90%	28.97%	51.87%	11.43%			
Plan fiduciary net position as a percentage of the total pension liability (asset)	103.65%	99.95%	86.39%	96.27%	98.20%	94.70%	90.70%	97.20%			

Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

	Last 10 Fiscal Years (Dollar amounts displayed in thousands)										
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>NEW YORK STATE TEACHERS' RETIREMENT SYSTEM PLAN</b>											
Proportion of the net pension liability (asset)	0.2669150%	0.2631700%	0.2605890%	0.2591340%	0.2695480%	0.2789380%	0.2839600%	0.3003090%			
Proportionate share of the net pension liability (asset)	\$ (46,254)	\$ 7,272	\$ (6,770.1)	\$ (4,685.8)	\$ (2,048.8)	\$ 2,987.5	\$ (29,494.4)	\$ (33,452.6)			
Covered-employee payroll	\$ 45,770.0	\$ 45,314.4	\$ 44,683.9	\$ 42,210.1	\$ 42,713.3	\$ 43,043.0	\$ 42,652.6	\$ 44,363.1			
Proportionate share of the net pension liability (asset)	-101.06%	16.05%	-15.15%	-11.10%	-4.80%	6.94%	-69.15%	-75.41%			
Plan fiduciary net position as a percentage of the total pension liability (asset)	113.20%	97.80%	102.20%	101.53%	100.40%	99.01%	110.46%	110.48%			

Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Schedule of Contributions - Pension Plans (Unaudited)  
For the Year Ended June 30, 2022

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years (Dollar amounts displayed in thousands)										
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contribution	\$ 4,556.8	\$ 4,378.7	\$ 4,328.6	\$ 4,362.5	\$ 4,360.4	\$ 4,421.8	\$ 5,018.1	\$ 5,371.7			
Contributions in relation to the contractually required contribution	<u>4,556.8</u>	<u>4,378.7</u>	<u>4,328.6</u>	<u>4,362.5</u>	<u>4,360.4</u>	<u>4,421.8</u>	<u>5,018.1</u>	<u>5,371.7</u>			
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
Covered-employee payroll	\$ 30,400.7	\$ 31,249.9	\$ 30,868.7	\$ 30,840.7	\$ 30,295.4	\$ 30,359.5	\$ 29,444.8	\$ 28,491.9			
Contributions as a percentage of covered-employee payroll	14.99%	14.01%	14.02%	14.15%	14.39%	14.56%	17.04%	18.85%			

Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

NEW YORK STATE TEACHERS' RETIREMENT SYSTEM PLAN	Last 10 Fiscal Years (Dollar amounts displayed in thousands)										
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contribution	\$ 4,317.4	\$ 3,957.6	\$ 4,619.3	\$ 4,136.6	\$ 5,006.0	\$ 5,707.5	\$ 7,477.0	\$ 7,209.0			
Contributions in relation to the contractually required contribution	<u>4,317.4</u>	<u>3,957.6</u>	<u>4,619.3</u>	<u>4,136.6</u>	<u>5,006.0</u>	<u>5,707.5</u>	<u>7,477.0</u>	<u>7,209.0</u>			
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
Covered-employee payroll	\$ 45,770.0	\$ 45,314.4	\$ 44,683.9	\$ 42,210.1	\$ 42,713.3	\$ 43,043.0	\$ 42,652.6	\$ 44,363.1			
Contributions as a percentage of covered-employee payroll	9.43%	8.73%	10.34%	9.80%	11.72%	13.26%	17.53%	16.25%			

Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Schedule of Changes in Total OPEB Liability and Related Ratios (Unaudited)  
For the Year Ended June 30, 2022

	Last 10 Fiscal Years (Dollar amounts displayed in thousands)										
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB Liability											
Service cost	\$ 8,430.0	\$ 14,616.0	\$ 12,715.0	\$ 5,362.4	5,206						
Interest	20,455.0	10,230.0	10,221.0	14,333.5	14,018.5						
Differences between expected and actual experience	-	-	57,867	-	-						
Changes in assumptions	(183,631)	38,579	-	-	-						
Benefit payments	(10,398.0)	(10,256.0)	(10,193.0)	(10,434.7)	(10,015.3)						
<b>Total change in total OPEB liability</b>	<b>(165,144.0)</b>	<b>53,169.0</b>	<b>70,610.0</b>	<b>9,261.2</b>	<b>9,209.4</b>						
<b>Total OPEB liability - beginning</b>	<b>635,008.0</b>	<b>581,839.0</b>	<b>440,619.0</b>	<b>414,744.0</b>	<b>405,534.6</b>						
<b>Total OPEB liability - ending</b>	<b>\$ 469,864.0</b>	<b>\$ 635,008.0</b>	<b>\$ 511,229.0</b>	<b>\$ 424,005.2</b>	<b>\$ 414,744.0</b>						
<b>Covered-employee payroll</b>	<b>\$ 65,982.4</b>	<b>\$ 65,982.4</b>	<b>\$ 65,982.4</b>	<b>\$ 62,206.6</b>	<b>\$ 62,206.6</b>						
<b>Total OPEB liability as a percentage of covered employee payroll</b>	<b>712.11%</b>	<b>962.39%</b>	<b>774.80%</b>	<b>681.61%</b>	<b>666.72%</b>						

Information for the periods prior to implementation of GASB 75 is unavailable and will be completed for each year going forward as they become available.

**Notes to schedule:**

**Changes of assumptions.** Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following reflects the discount rate used each period:

Discount Rate	3.77%	2.09%	2.44%	3.50%	3.50%	4.00%
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Information for the periods prior to implementation of GASB 75 is unavailable and will be completed for each year going forward as they become available.

The actuarial cost method has been updated from Projected Unit Credit to Entry Age Normal, which caused an increase in liabilities. Change in demographics and valuation assumptions (e.g., increase in plan costs, mortality assumptions, discount rate assumptions, etc.) since the prior valuation also contributed to the increase.

**Plan Assets.** No assets are accumulated in a trust that meets the criteria in GASB 75, paragraph 4, to pay related benefits:

- Contributions from the employer and any nonemployer contributing entities, and earnings thereon, must be irrevocable
- Plan assets must be dedicated to providing OPEB to Plan members in accordance with the benefit terms
- Plan assets must be legally protected from the creditors of the employer, nonemployer contributing entities, the Plan administrator, and Plan members

**SUPPLEMENTARY INFORMATION  
(UNAUDITED)**

*Draft - Subject to Change*

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Schedule of Account A431-School Districts (Unaudited)  
For the Year Ended June 30, 2022**

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July 1, 2021 - Debit (Credit) balance	\$ (16,846,142)
Debits	
Billings to school districts	182,269,319
Refund of balances due school districts	1,539,511
Encumbrances - June 30, 2022	4,929,071
Other adjustments	<u>12,966,035</u>
Total debits	<u>201,703,936</u>
Credits	
Collections from school districts	172,252,426
Adjustment - credits to school districts	1,363,365
Revenues in excess of expenditures	4,124,394
Encumbrances - June 30, 2021	4,082,820
Other adjustments	<u>11,064,952</u>
Total credits	<u>192,887,957</u>
June 30, 2022 - Debit (Credit) balance	<u>\$ (8,030,163)</u>
Due from school districts	\$ 26,659,448
Due to component districts - return of surplus	<u>(34,689,611)</u>
	<u>\$ (8,030,163)</u>

## WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES

Schedule of Project Expenditures - Capital Projects Fund (Unaudited)  
For the Year Ended June 30, 2022

Project Title	Original				Unexpended	
	Budget	Revised Budget	Prior Years	Current Year	Total	Balance
JEA-Dix Hills - Asbestos Abatement	\$ 3,439,700	\$ 3,412,670	\$ 3,412,670	\$ -	\$ 3,412,670	\$ -
JEA-Melville - Ceiling & Lighting	2,203,000	2,835,905	2,835,905	-	2,835,905	-
Caleb Smith/Sunken Meadow - Reno/Rep Caleb Smith/Sunken Meadow	104,000	104,000	67,514	-	67,514	36,486
WT Dix Hills - Replace HVAC McGuire I	814,457	913,276	913,276	-	913,276	-
District Wide - Energy Conservation Projects	4,177,925	2,966,475	2,966,475	-	2,966,475	-
WT Dix Hills - Replace HVAC - Jones 1	200,000	278,793	278,793	-	278,793	-
JEA Dix Hills - P/A System Renovation	207,092	207,092	207,092	-	207,092	-
Sunken Meadow - Sunken Meadow Renovations	4,730,001	4,887,964	4,887,964	-	4,887,964	-
WT Dix Hills - Bathroom Renovations	150,000	87,768	87,768	-	87,768	-
WT Republic - Fire Alarm Panel Replacement	101,082	101,082	101,082	-	101,082	-
WT Dix Hills - Redesign Ramp/Wall/Reply Stucco	120,000	67,305	67,305	-	67,305	-
WT Northport - Elec/Sink/Wall/Cntrl Panel	45,700	45,700	45,700	-	45,700	-
JEA Dix Hills - Light/Wall/Door/Ceiling/Bathroom	163,500	154,621	154,621	-	154,621	-
JEA Melville - Intercom/Gym/Toilet	142,000	110,640	110,640	-	110,640	-
Taukomas - Redundant Power	183,190	183,190	183,190	-	183,190	-
WT Dix Hills - Garage Dr/Door/Fence/Sidewalk	107,500	131,629	131,629	-	131,629	-
WT Northport - Sono lab Temp/Auto Shop power panels	40,000	40,000	40,000	-	40,000	-
WT Northport - Blinds/Staff Rm/Door/ Gates	159,501	61,035	61,035	-	61,035	-
WT Republic - Exterior Wall LED fixtures	15,000	14,738	14,738	-	14,738	-
WT Manor Plains - Doors/Cabinets/Countertops/Bell System	99,000	82,700	82,700	-	82,700	-
JEA Melville - Cabinets/Paging/Fence/Bathrooms/Tile	125,000	115,492	115,492	-	115,492	-
Brennan - Exterior Wall LED/Ballasts/Vent	80,000	70,080	70,080	-	70,080	-
WT Manor Plains - P/A System Renovation	190,000	118,156	118,156	-	118,156	-
WT Northport - Fire Alarm Panel Replacement	225,000	212,675	212,675	-	212,675	-
WT Dix Hills - Replace Vandal Alarm Systems	75,000	73,204	73,204	-	73,204	-
WT Dix Hills - Bathroom Renovations	1,950,000	2,262,000	1,404,055	167,018	1,571,073	690,927
Brennan - Replace Rooftop Fan/Air Handlers	106,950	76,743	76,743	-	76,743	-
Brennan - Stage Front Remodeling/Repair Stage Flooring	140,875	62,000	62,000	-	62,000	-
JEA Melville - Install New Casework & Countertops	43,700	68,500	68,500	-	68,500	-
Taukomas - Convert Hot Water Heater to Gas	15,525	7,225	7,225	-	7,225	-
WT Manor Plains - Convert Hot Water Heater to Gas	32,775	7,225	7,225	-	7,225	-
WT Dix Hills - Design & Install Spray Booth McGuire I	31,508	50,210	50,210	-	50,210	-
WT Northport - Repair/Replace Vents in Façade	20,000	-	-	-	-	-
Republic - P/A System Renovation	150,750	86,909	86,909	-	86,909	-
WT Manor Plains - Replace Vandal Alarm Systems	40,000	11,875	11,875	-	11,875	-
Taukomas - Replace Vandal Alarm Systems	40,000	12,985	12,985	-	12,985	-
WT Dix Hills - Roof Replacement	400,000	360,939	360,939	-	360,939	-
WT Dix Hills - Roof Top Replacement	120,000	77,242	77,531	(289)	77,242	-
JEA DH/Taukomas - Asphalt Replacement	322,640	143,100	143,100	-	143,100	-
Administration - Electrical Renovation	250,000	125,795	125,795	-	125,795	-
WT Northport - Replace Concrete Curbs/Walks	110,000	43,000	43,000	-	43,000	-
JEA Dix Hills - Floor Tile Replacement	170,000	166,049	166,049	-	166,049	-
JEA Melville - Floor Tile Replacement	150,000	58,200	58,200	-	58,200	-
WT Dix Hills - Roof Replacement	900,000	456,099	193,044	-	193,044	263,055
Taukomas - Roof Replacement	980,000	2,130,000	886,570	491,061	1,377,631	752,369
JEA Dix Hills - Electric Transformer Replacement	166,016	95,228	95,228	-	95,228	-
JEA Melville - Electric Transformer Replacement	137,593	93,177	93,177	-	93,177	-
District Wide - Parking Lot Lights	518,383	423,902	425,411	(1,509)	423,902	-
Republic - Roof Top Replacement	75,000	47,541	47,541	-	47,541	-
Taukomas - Roof Top Replacement	95,000	71,441	71,441	-	71,441	-
WT Northport - Window Replacement	696,176	939,218	813,458	124,187	937,645	1,573
WT Manor Plains - Asphalt Replacement	122,890	18,595	18,595	-	18,595	-
WT Dix Hills - Replace Concrete Curbs/Walks	47,875	7,125	7,125	-	7,125	-
WT Manor Plains - Replace Concrete Curbs/Walks	8,900	26,100	26,100	-	26,100	-
Sunken Meadow-Asphalt Replacement	62,000	59,901	59,901	-	59,901	-
Caleb Smith Park - Caleb Smith Renovations	850,000	850,000	57,127	-	57,127	792,873
Administration - Lobby Renovation	52,000	42,608	42,608	-	42,608	-
District Wide - Floor Tile Replacement	1,500,000	1,500,000	141,413	450,495	591,908	908,092
WT DixHills-McGuire 2 - Kitchen Renovations	455,087	455,087	22,044	387,193	409,237	45,850
WT Manor Plains - Bathroom Renovations	348,000	237,715	238,094	(379)	237,715	-
WT Northport - Bathroom Renovations	318,000	206,174	206,726	(552)	206,174	-
District Wide-Security Enhancements	100,000	100,000	-	-	-	100,000
Taukomas - Roof Top Replacement	224,000	224,000	216,817	(6,888)	209,929	14,071
Republic - Roof Top Replacement	100,000	73,049	72,599	450	73,049	-
WT Dix Hill-Jones I - Boiler Replacement	-	1,081,000	485,137	(7,525)	477,612	603,388
JEA Dix Hills - Interior Door Replacement	-	57,921	57,921	-	57,921	-
JEA Melville - Interior Door Replacement	-	107,514	107,514	-	107,514	-



Brennan - Renovate Recovery High School	-	358,000	309,599	42,040	351,639	6,361
Administration-Gutter Replacement	38,150	23,053	23,053	-	23,053	-
Administration-Interior Light Replacement	154,621	154,621	5,631	36,917	42,548	112,073
WT Manor Plains - Woodshop Exhaust Renovation	275,000	275,000	28,324	209,671	237,995	37,005
WT DixHills-McGuire1 - Roof Replacement	1,175,180	2,050,703	86,020	1,274,037	1,360,057	690,646
M&O - Electric Transformer Replacement	53,505	-	-	-	-	-
WT Dix Hills-Career Center - Electric Switch Gear Upgrades	198,717	332,717	6,242	151,470	157,712	175,005
WT Dix Hills-McGuire 1 - Electric Switch Gear Upgrades	481,385	481,385	15,809	107,876	123,685	357,700
WT Dix Hills-Jones 1 - Electric Switch Gear Upgrades	84,063	84,063	2,466	30,722	33,188	50,875
WT Dix Hills-Jones 2 - Electric Switch Gear Upgrades	84,063	176,063	5,881	59,435	65,316	110,747
WT Republic - Roof Top Unit Replacement	138,485	138,485	5,874	57	5,931	132,554
JEA Dix Hills - Bathroom Renovation	363,317	363,317	35,579	25,399	60,978	302,339
Taukomas - A/C Systems Replacement	69,675	69,675	3,095	63	3,158	66,517
WT Dix Hills - Replace Concrete Curbs/Walks	115,746	91,467	91,467	-	91,467	-
Administration - Replace Concrete Curbs/Walks	58,173	-	-	-	-	-
WT Dix Hills-McGuire 1 - Electrical/Distrib Panel Replacement	555,000	555,000	17,785	121,360	139,145	415,855
WT Dix Hills-Jones 1 - Electrical/Distrib Panel Replacement	105,000	105,000	3,014	37,549	40,563	64,437
WT Dix Hills-McGuire 1 - Step-down Transformer Replacement	185,000	185,000	5,928	40,453	46,381	138,619
WT Dix Hills-McGuire 2 - Electrical Switch Gear Upgrades	555,000	555,000	15,170	152,651	167,821	387,179
Taukomas - Roof Top Units	250,000	250,000	11,104	227	11,331	238,669
District Wide - Health & Safety Modifications	250,000	250,000	246,237	-	246,237	3,763
District Wide - Air Filter Improvement	2,605,800	2,605,800	-	466,996	466,996	2,138,804
JEA Melville - Bathroom Renovation	1,436,683	1,436,683	-	-	-	1,436,683
Administration - Generator	109,000	109,000	-	3,668	3,668	105,332
WT Dix Hills - Jones 2 - Roof Replacement	667,950	667,950	-	19,375	19,375	648,575
District Wide - HALO Sensor Installation	361,500	361,500	-	13,828	13,828	347,672
WT Dix Hills-McGuire 2 Electrical Distribution Panel Repl	145,031	220,031	-	7,146	7,146	212,885
JEA Dix Hills Electrical Distribution Panel Repl	100,000	310,000	-	16,884	16,884	293,116
Taukomas Roof Top Unit Replacement	123,033	123,033	-	7,171	7,171	115,862
WT Republic Roof Sealcoat	95,000	95,000	-	32,439	32,439	62,561
JEA Dix Hills Paving	523,200	523,200	-	516,684	516,684	6,516
WT Republic Paving	163,500	163,500	-	123,297	123,297	40,203
WT Northport A/C Systems Replacement	54,500	125,350	-	6,700	6,700	118,650
JEA Melville A/C Main Panel Controls Retro-Commissioning	54,500	54,500	-	18,372	18,372	36,128
District Wide A/C Systems Replacement	257,816	257,816	-	-	-	257,816
District Wide Replace Concrete Curbs/Walks	237,397	237,397	-	161,607	161,607	75,790
JEA Melville Ceiling Replacement	90,500	90,500	-	2,305	2,305	88,195
WT Dix Hills-McGuire 1 Window Replacement	215,000	215,000	-	-	-	215,000
JEA Dix Hills A/C Main Panel Controls Retro-Commissioning	70,850	70,850	-	-	-	70,850
	<u>\$ 42,250,631</u>	<u>\$ 44,365,241</u>	<u>\$ 25,305,914</u>	<u>\$ 5,289,661</u>	<u>\$ 30,595,575</u>	<u>\$ 13,769,666</u>

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Schedule of Change from Original Budget to Revised Budget - General Fund (Unaudited)  
For the Year Ended June 30, 2022**

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**CHANGE FROM ADOPTED BUDGET TO REVISED BUDGET**

Adopted budget	\$ 201,714,597
Add: Prior year's encumbrances	<u>4,082,820</u>
Original budget	205,797,417
Budget revision: Board resolutions to accept changes in service contracts	<u>43,207,085</u>
Final budget	<u><u>\$ 249,004,502</u></u>

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES**

**Schedule of Net Investment in Capital Assets (Unaudited)  
For the Year Ended June 30, 2022**

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Capital assets, net	\$ 120,334,144
Deduct:	
Short-term portion of installment purchase debt	5,219,867
Long-term portion of installment purchase debt	7,090,786
Short-term portion of capital leases	2,974,727
Long-term portion of capital leases	<u>19,916,813</u>
Net investment in capital assets	<u>\$ 85,131,951</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

December 13, 2022

To the Board of Directors of  
Western Suffolk Board of Cooperative Education Services

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Western Suffolk Board of Cooperative Education Services (BOCES), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the BOCES' basic financial statements, and have issued our report thereon dated December 13, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the BOCES' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Report on Compliance and Other Matters**

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

**Purpose of This Report**

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

**WESTERN SUFFOLK BOARD OF COOPERATIVE  
EDUCATION SERVICES  
EXTRACLASROOM ACTIVITY FUNDS**

**Financial Statements as of  
June 30, 2022**

**Together With Independent  
Auditor's Report**

**Bonadio & Co., LLP**  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

December 13, 2022

To the Board of Education of  
Western Suffolk Board of Cooperative Education Services

**Report on the Financial Statements*****Opinions***

We have audited the accompanying financial statements of Western Suffolk BOCES (the BOCES) Extraclassroom Activity Funds which comprise the statement of cash and fund balances - cash basis as of June 30, 2022 and the related statement of cash receipts and cash disbursements - cash basis for the year ended June 30, 2022, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and fund balances of the Extraclassroom Activity Funds of the BOCES of as of June 30, 2022 and its cash receipts and cash disbursements for the year then ended in accordance with the cash basis of accounting as described in Note 1.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Emphasis of Matter - Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES  
EXTRACLASSROOM ACTIVITY FUNDS**

**Statement of Cash and Fund Balance - Cash Basis  
June 30, 2022**

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**ASSETS**

Cash - Restricted	\$ <u>6,358</u>
Total Assets	\$ <u><u>6,358</u></u>

**Fund Balance**

Restricted Fund Balance	\$ <u>6,358</u>
Total Fund Balance	\$ <u><u>6,358</u></u>

The accompanying notes are an integral part of these statements.

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES  
EXTRACLASROOM ACTIVITY FUNDS**

**Statement of Cash Receipts and Cash Disbursements - Cash Basis  
For the Year Ended June 30, 2022**

Activities and Clubs	Balance July 1, 2021	Cash Receipts	Cash Disbursements	Balance June 30, 2022
Dix Hills Central Campus	\$ 3,504	\$ 16,446	\$ 18,317	\$ 1,633
Manor Plains Campus	4,747	34,825	35,552	4,020
Northport Campus	3,411	7,989	10,695	705
Republic Campus	903	6,947	7,850	-
	\$ 12,565	\$ 66,207	\$ 72,414	\$ 6,358

The accompanying notes are an integral part of these statements.

**WESTERN SUFFOLK BOARD OF COOPERATIVE EDUCATION SERVICES  
EXTRACLASROOM ACTIVITY FUNDS**

**Notes to Financial Statements  
June 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statement of the Extraclassroom Activity Funds of Western Suffolk BOCES (the BOCES) is prepared on a basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. The cash basis of accounting, therefore, does not recognize receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under accounting principles generally accepted in the United States. The significant principles or policies used by the BOCES are described below.

**Reporting Entity**

The transactions of the Extraclassroom Activity Funds are included in the reporting entity of the BOCES. Such transactions are included in the combined financial statements of the BOCES and reported in the Miscellaneous Special Revenue Fund as cash and extraclassroom activity fund balances. Exclusion from the BOCES' financial statements, due to their nature and significance of their relationship with the primary government, would cause the reporting entity's financial statements to be misleading or incomplete.

The Extraclassroom Activity Funds represent funds of the students of the BOCES. The Board of Education exercises general oversight of these funds. The activities included in this report were formed only for educational and school activity purposes in accordance with BOCES rules and regulations for the conduct, operation, and maintenance of the extraclassroom activities.

**Cash**

The BOCES' cash consist of cash on hand and demand deposits. New York State law governs the BOCES' investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements, and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies, and obligations of New York State or its localities.

Demand deposits at year-end were entirely covered by FDIC insurance or deposited in trust companies located within the State. At June 30, 2022, cash and cash equivalents are entirely composed of cash on hand and demand deposit accounts. All deposits are carried at cost, which equals market.

**Equity Classification – Fund Balance**

Restricted fund balance consists of the portion of fund balance that is restricted for purposes of the students of the BOCES.

**WESTERN SUFFOLK BOCES  
TREASURER'S REPORT  
REPORT FOR October 2022**

	General Fund	School Lunch Fund	Special Aid Fund	Capital Fund	Custodial Fund	Totals
<b>Operating Accounts:</b>						
Beginning Balance, October 1, 2022	11,035,467.04	491,505.45	2,236,390.29	358,847.38	2,561,622.82	\$ 16,683,832.98
<b>Receipts:</b>						
Districts & BOCES	1,032,330.41		344,330.00			1,376,660.41
Accounts Receivable	57,265.00		29,050.00			86,315.00
CTE Tuition	138,216.18					138,216.18
Due to Other Funds (receipted to be transferred)	445,692.28					445,692.28
Employee Benefits	161,487.01					161,487.01
Financial Aid	230,627.00					230,627.00
Food Service Sales	860.00	12,086.31				12,946.31
From Other Funds (loans & loan repayments)	600,000.00					600,000.00
Interest	16,282.47	459.42	6,769.89	897.87	678.02	25,087.67
Investments Redeemed	5,000,000.00					5,000,000.00
Miscellaneous	98,997.16					98,997.16
Other Governments	13,255.00	59,755.00	568,580.00			641,590.00
Reserves (i.e. Unemployment/Workers Comp.)	36,580.75					36,580.75
Section 125 Flexible Plan					946,097.59	946,097.59
Surplus Funds - Due to School Districts						-
<b>Total Receipts</b>	<u>\$ 7,831,593.26</u>	<u>\$ 72,300.73</u>	<u>\$ 948,729.89</u>	<u>\$ 897.87</u>	<u>\$ 946,775.61</u>	<u>\$ 9,800,297.36</u>
<b>Disbursements:</b>						
Appropriations Expense	8,821,314.33	25,066.00	190,067.59	309,003.09		9,345,451.01
Due to Other Funds (receipted and transferred)	445,692.28					445,692.28
Invested						-
Payroll	6,750,120.02	69,859.28	281,847.01			7,101,826.31
Section 125 Flexible Plan					342,035.24	342,035.24
To Other Funds (loans & loan repayments)			600,000.00			600,000.00
<b>Total Disbursements</b>	<u>\$ 16,017,126.63</u>	<u>\$ 94,925.28</u>	<u>\$ 1,071,914.60</u>	<u>\$ 309,003.09</u>	<u>\$ 342,035.24</u>	<u>\$ 17,835,004.84</u>
<b>Ending Balance from Operating Accounts, October 31, 2022</b>	<u>\$ 2,849,933.67</u>	<u>\$ 468,880.90</u>	<u>\$ 2,113,205.58</u>	<u>\$ 50,742.16</u>	<u>\$ 3,166,363.19</u>	<u>\$ 8,649,125.50</u>
<b>Investment Accounts:</b>						
Investment Account Balance as of October 1, 2022	29,188,881.90			14,552,194.54		43,741,076.44
New Investments						-
Investment Earnings	54,222.31			31,919.01		86,141.32
Redeemed Investments	5,000,000.00					5,000,000.00
<b>Ending Balance From Investment Accounts, October 31, 2022</b>	<u>\$ 24,243,104.21</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,584,113.55</u>	<u>\$ -</u>	<u>\$ 38,827,217.76</u>
<b>Total Ending Balance for All Accounts as of October 31, 2022</b>	<u>\$ 27,093,037.88</u>	<u>\$ 468,880.90</u>	<u>\$ 2,113,205.58</u>	<u>\$ 14,634,855.71</u>	<u>\$ 3,166,363.19</u>	<u>\$ 47,476,343.26</u>

COLLATERAL COVERING DEPOSITS AS OF October 31, 2022

FUND	TYPE of ACCOUNT	BANK		
<b>GENERAL</b>	N.O.W. Account	CHASE	\$ 2,844,667.72	
	Net Payroll Account	CHASE	-	
	Clearing Account	CHASE	5,265.95	
	Certificate(s) of Deposit	TD Bank		
	Investment Money Market	TD Bank	<u>2,007,837.54</u>	
		Total	\$	<b>4,857,771.21</b>
<b>RESERVES</b>	Investment Money Market	TD Bank	\$ 4,703,547.92	
	Certificate(s) of Deposit	TD Bank	<u>17,531,718.75</u>	
		Total	\$	<b>22,235,266.67</b>
<b>SCHOOL LUNCH</b>	N.O.W. Account	CHASE	\$ 468,880.90	
			Total	\$ <b>468,880.90</b>
<b>SPECIAL AID</b>	N.O.W. Account	VALLEY NATIONAL	\$ 2,113,205.58	
			Total	\$ <b>2,113,205.58</b>
<b>CAPITAL</b>	N.O.W. Account	CHASE	\$ 50,742.16	
	Investment Money Market	TD Bank	2,062,967.72	
	Certificate(s) of Deposit	TD Bank	<u>12,521,145.83</u>	
		Total	\$	<b>14,634,855.71</b>
<b>CUSTODIAL</b>	N.O.W. Account	CapitalOne	\$ 3,166,363.19	
			Total	\$ <b>3,166,363.19</b>

As of October 31, 2022 - In addition to the FDIC coverage for the first \$250,000.00 on deposit, the following collateral was held in the form of Federal and New York State Obligations, political subdivisions within New York State and Federal Government Securities:

Segregated Collateral:		
	for CHASE book balances totaling	<b>\$3,369,556.73</b>
\$8,196,522.20	for bank balances totaling	\$8,486,144.12
	for CapitalOne book balances totaling	<b>\$3,166,363.19</b>
\$ 3,062,181.40	for bank balances totaling	\$3,166,363.19
	for TD Bank for book balances totaling	<b>\$38,827,217.76</b>
\$36,569,380.22 *	for bank balances totaling	\$36,819,380.22
	for Valley National Bank for book balances totaling	<b>\$2,113,205.58</b>
\$ 2,023,745.65	for bank balances totaling	\$2,177,376.77

\* Amount available from Standby Letters of Credit totaling \$39,000,0000

Respectfully Submitted,

Anthony Oliva

**WESTERN SUFFOLK BOCES  
OCCUPATIONAL EDUCATION DIVISION**

**Extra-Classroom Activity Fund  
For The Month Ending: OCTOBER 2022**

<u>Location</u>	<u>DIX HILLS CAMPUS</u>	<u>HUNTINGTON CAMPUS</u>	<u>NORTHPORT CAMPUS</u>	<u>REPUBLIC CAMPUS</u>	<u>SUB-TOTAL</u>
OPENING BALANCE	\$ 6,333.42	\$ 7,331.91	\$ 2,660.61	\$ 645.66	\$ 16,971.60
RECEIPTS	2,566.00	3,341.00	1,429.00	1,165.00	\$ 8,501.00
DISBURSEMENT	(3,018.46)	(5,635.01)	(4,609.55)	(3,731.58)	\$ (16,994.60)
CASH ADJUSTMENTS	-	(2,445.32) *	522.32 *	1,923.00 *	\$ -
BANK FEES & CHARGES	(2.09)	(2.09)	(2.08)	(2.08)	\$ (8.34)
<b>CLOSING BALANCE</b>	<b>\$5,878.87</b>	<b>\$ 2,590.49</b>	<b>\$0.30</b>	<b>\$0.00</b>	<b>\$ 8,469.66</b>

**Bank Reconciliation:**

Bank Balance	\$ 19,946.39
Deposits in Transit	
Outstanding Checks	(11,476.73)
<b>TOTAL</b>	<b>\$ 8,469.66</b>

<u>Check #</u>	<u>Amount</u>
2479	\$ 35.65
2482	\$ 90.00
2484	\$ 51.70
2489	\$ 216.76
2490	\$ 736.04
2491	\$ 36.58
2492	\$ 510.00
2493	\$ 9,800.00
<b>Total Checks Outstanding</b>	<b>\$ 11,476.73</b>

**Director:** Nancy Kelsey

<b>CHECKS DISBURSEMENT</b>	
<b>CHECK #</b>	<b>AMT</b>
2475	\$ 1,109.81
2476	\$ 483.39
2477	\$ 65.25
2478	\$ 72.00
2479	\$ 35.65
2480	\$ 209.48
2481	\$ 2,090.00
2482	\$ 90.00
2483	\$ 50.38
2484	\$ 51.70
2485	\$ 875.00
2486	\$ 446.29
2487	\$ 26.27
2488	\$ 90.00
2489	\$ 216.76
2490	\$ 736.04
2491	\$ 36.58
2492	\$ 510.00
2493	\$ 9,800.00
<b>SUB-TOTAL</b>	<b>\$ 16,994.60</b>

**Club Treasurer:** Sandra Samuels

**NOTES:**

\* TRANSFER WAS DONE TO COVER EXPENSES AT NORTHPORT AND REPUBLIC CAMPUSES.

							(Encl. 7)
							12/13/22
							Page 1 of 2
<b>Report of the Claims Auditor</b>							
To the Board of Cooperative Educational Services, Second Supervisory District of Suffolk County:							
I hereby certify that the checks included in the warrants listed below were duly audited and ordered paid by me							
on the dates listed:							
<b>Warrants covering the period November 1, 2022 through December 1, 2022</b>							
<b>Warrant Number</b>	<b>Date of Warrant</b>	<b>Amount of Warrant</b>	<b>Funds</b>	<b>Amount of Checks/Wires Issued</b>	<b>Amount Approved</b>	<b>Date Authorized</b>	
101	11/1/22	\$ 949,730.00	General	\$ 949,730.00	\$ 949,730.00	11/1/22	
102	11/2/22	\$ 300.00	General	\$ 300.00	\$ 300.00	11/2/22	
103	11/2/22	\$ 1,384,382.55	General	\$ 1,281,557.99	\$ 1,281,557.99	11/3/22	
			Federal	\$ 36,236.86	\$ 36,236.86	11/3/22	
			School Lunch	\$ 7,633.24	\$ 7,633.24	11/3/22	
			Capital	\$ 58,954.46	\$ 58,954.46	11/3/22	
104	11/2/22	\$ 51,103.98	General	\$ 51,103.98	\$ 51,103.98	11/3/22	
105	11/9/22	\$ 1,114,426.43	General	\$ 1,114,426.43	\$ 1,114,426.43	11/10/22	
106	11/1/22	\$ 7,789.72	General	\$ 7,789.72	\$ 7,789.72	11/10/22	
107	11/9/22	\$ 2,141,467.93	General	\$ 2,122,719.29	\$ 2,122,719.29	11/10/22	
			Federal	\$ 5,677.65	\$ 5,677.65	11/10/22	
			School Lunch	\$ 11,207.08	\$ 11,207.08	11/10/22	
			Custodial	\$ 1,863.91	\$ 1,863.91	11/10/22	
108	11/9/22	\$ 5,113.00	Clearing	\$ 5,113.00	\$ 5,113.00	11/10/22	
109	11/8/22	\$ 11,592.03	General	\$ 11,592.03	\$ 11,592.03	11/10/22	
110	11/10/22	\$ 50,263.00	Clearing	\$ 50,263.00	\$ 50,263.00	11/10/22	
111	11/10/22	\$ 8,524.59	General	\$ 8,524.59	\$ 8,524.59	11/10/22	
112	11/10/22	\$ 700,000.00	Federal	\$ 700,000.00	\$ 700,000.00	11/10/22	
113	11/10/22	\$ 40,289.05	General	\$ 40,289.05	\$ 40,289.05	11/10/22	
114	11/10/22	\$ 200.00	Clearing	\$ 200.00	\$ 200.00	11/10/22	
115	11/14/22	\$ 818.75	General	\$ 818.75	\$ 818.75	11/15/22	
116	11/16/22	\$ 300,290.00	General	\$ 300,290.00	\$ 300,290.00	11/16/22	
117	11/16/22	\$ 3,854.09	General	\$ 3,854.09	\$ 3,854.09	11/16/22	
118	11/16/22	\$ 4,421,753.67	General	\$ 4,384,458.50	\$ 4,384,458.50	11/17/22	
			Federal	\$ 1,031.15	\$ 1,031.15	11/17/22	
			School Lunch	\$ 522.80	\$ 522.80	11/17/22	
			Capital	\$ 35,741.22	\$ 35,741.22	11/17/22	
119	11/17/22	\$ 7,696.30	General	\$ 7,696.30	\$ 7,696.30	11/17/22	
120	11/17/22	\$ 1,037.50	General	\$ 1,037.50	\$ 1,037.50	11/17/22	
121	11/17/22	\$ 342,035.24	Custodial	\$ 342,035.24	\$ 342,035.24	11/17/22	
122	11/15/22	\$ 14,602.77	General	\$ 14,602.77	\$ 14,602.77	11/18/22	
123	11/18/22	\$ 168,170.00	General	\$ 168,170.00	\$ 168,170.00	11/18/22	
124	11/18/22	\$ 1,925.31	General	\$ 1,925.31	\$ 1,925.31	11/18/22	
125	11/21/22	\$ 1,379.13	General	\$ 1,379.13	\$ 1,379.13	11/21/22	





**Western Suffolk BOCES  
 Annual Board Dinner, December 1, 2022**

DISTRICT	# REGISTERED	# ATTENDED
Amityville	10	9
Babylon	9	7
Cold Spring Harbor	1	1
Commack	6	5
Copiague	5	4
Deer Park	10	9
Elwood	4	4
Half Hollow Hills	4	4
Harborfields	5	3
Huntington	10	10
Kings Park	0	0
Lindenhurst	5	2
North Babylon	9	8
Northport/East Northport	9	7
Smithtown	0	0
South Huntington	10	9
West Babylon	7	4
Wyandanch	10	4
WSB (Board and administrators)	28	28
Attorneys	4	4
<b>TOTAL (16 districts)</b>	<b>146</b>	<b>122</b>
<b>Historical Trends</b>		
<b>2020 and 2021 (cancelled)</b>	<b>COVID-19</b>	<b>COVID-19</b>
<b>2019 (16 districts)</b>	<b>137</b>	<b>108</b>
<b>2018 (17 districts)</b>	<b>148</b>	<b>123</b>
<b>2017 (17 districts)</b>	<b>165</b>	<b>131</b>
<b>2016 (15 districts)</b>	<b>161</b>	<b>140</b>
<b>2015 (15 districts)</b>	<b>150</b>	<b>113</b>
<b>2014 (16 districts)</b>	<b>157</b>	<b>139</b>
<b>2013 (16 districts)</b>	<b>155</b>	<b>129</b>
<b>2012 (16 districts)</b>	<b>146</b>	<b>126</b>
<b>2011 (15 districts)</b>	<b>153</b>	<b>143</b>

(Encl. 8.2.2)

12/13/22

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Memo To: Western Suffolk BOCES Board of Education

Memo From: Michael Flynn, Chief Operating Officer/Deputy Superintendent

Date: December 13, 2022

Subject: 2022/23 Award of Grants

<b>Name:</b>	<b>Administrator in Charge:</b>	<b>Project Number:</b>	<b>Program Dates:</b>	<b>Amount Awarded:</b>	<b>Program Description:</b>
My Brother's Keeper Family & Community/FCEP	Paula Klingelhofer Renee Allen	NYS Education Dept. Project # 0527 23 0043 <b>F 954</b>	July 1, 2022 to June 30,2023	\$300,000.00	The purpose of My Brother's Keeper Challenge Grant is to incentivize and support school districts to implement a coherent outcomes-based cradle-to-college strategy aimed at improving the life outcomes for youth, particularly for boys and young men of color.
W.I.O.A. (Workforce Innovation & Opportunity Act) TITLE 11 ESOL/ CIVICS	Nancy Kelsey	NYS Education Dept. Project # 0040-23-1200 <b>F 955</b>	July 1, 2022 to June 30, 2023	\$300,000.00	Funding for the expansion of adult education and literacy activities throughout Western Suffolk County.

W.I.O.A. (Workforce Innovation & Opportunity Act) TITLE 11 ADULT ED. & LITERACY	Nancy Kelsey	NYS Education Dept. Project # 2338-23-1401 <b>F 956</b>	July 1, 2022 to June 30, 2023	\$150,000.00	Funding for expanding adult education and literacy zone activities within Huntington Station.
W.I.O.A. (Workforce Innovation & Opportunity Act) TITLE 11 ADULT ED. & LITERACY	Nancy Kelsey	NYS Education Dept. Project # 2338-23-1402 <b>F 957</b>	July 1, 2022 to June 30, 2023	\$150,000.00	Funding for expanding adult education and literacy zone activities within Wyandanch.
W.I.O.A. (Workforce Innovation & Opportunity Act) TITLE 11 ADULT ED. & LITERACY	Nancy Kelsey	NYS Education Dept. Project # 2338-23-1104 <b>F 958</b>	July 1, 2022 to June 30, 2023	\$445,811.00	Funding for expansion of adult education and literacy activities throughout Western Suffolk County.

2022/2023 Special Aid Funds to Date: \$2,857,887.00  
Includes Grant Funds: \$1,345,811.00

CAPITAL PROJECT UPDATE AS OF DECEMBER 2022

Location	Project Name	Arch /Eng	Contractor	Status
<b>Capital Projects:</b>				
Admin	Interior Light Replacement	H2M	Cooper Power & Lighting	Work in progress
* Admin	Generator	H2M	Relle	Work in progress
* Admin	Roof Replacement	H2M		Submitted to SED 11/2022
* Admin	Boiler Replacement	H2M		Submitted to SED 11/2022
Caleb Smith	Renovations to Caleb Smith OLL	H2M		Designs under review by State Parks
District Wide	Security Enhancements	H2M		In design
District Wide	Floor Tile Replacement - Phase 3	H2M		This phase is in quote process
District Wide	Air Filter Improvement	H2M	Relle/Hi Tech	Work in progress
District Wide	HALO Sensor Installation	H2M		Submitted to SED 10/2022
District Wide	A/C Systems Replacement	H2M		In design
* JEA DH	Bathroom Renovations - Phase I	H2M	Tri State	Work on this project will begin in Spring
* JEA DH	Bathroom Renovations - Phase II	H2M	Tri State	Work on this project will begin in Spring
* JEA DH	Electrical Distribution Panel Replacement	H2M	Cooper Power & Lighting	Work on this project will begin at a date to be set in consultation with the contractor
JEA DH	A/C Main Panel Controls Retro-commissioning	H2M	Cardinal	Work in progress
JEA DH	Parking Field Lighting	M&O	Wesco Distribution	Work in progress
* JEA DH	Electrical Switchgear upgrade	H2M		Submitted to SED 11/2022
JEA DH	Interior Door Reconstruction	M&O	Advanced Door Solutions	Work on this project will begin at a date to be set in consultation with the contractor
JEA Mel	A/C Systems Replacement	H2M	Cardinal	Work in progress
* JEA Mel	Ceiling Replacement - 600 Wing	H2M	Belfor	Work in Progress
JEA Mel	Parking Field Lighting	M&O	Wesco Distribution	Work in progress
JEA Mel	Replace Concrete Curbs/Walks	M&O		This project is in quote process
JEA Mel	Ceiling Replacement - 200 Garth	M&O		This project is in quote process
* M&O	Interior Lighting	H2M		This project is in quote process
Republic	Roof Top Unit Replacement	H2M	Premier Mechanical	Work on this project will begin in January
Republic	Roof Top Unit Replacement	H2M		This project is in quote process
Taukomas	A/C Systems Replacement	H2M	Premier Mechanical	Work on this project will begin in January
Taukomas	Roof Top Units	H2M	Premier Mechanical	Work on this project will begin in January
Taukomas	Roof Top Unit Replacement	H2M	Intricate Tech	Work on this project will begin in December
Taukomas	Roof Top Unit Replacement	H2M	Intricate Tech	This project is in quote process
* Taukomas	Electrical Switchgear Replacement	H2M		Submitted to SED 11/2022

## CAPITAL PROJECT UPDATE AS OF DECEMBER 2022

Location	Project Name	Arch /Eng	Contractor	Status
WT DH	Electrical Switch Gear Upgrades - Career Center	H2M	LEB Electric	Work in progress
WT DH	Electrical Switch Gear Upgrades - McGuire 2	H2M	LEB Electric	Work in progress
* WT DH	Electrical Distribution Panel Replacement-McGuire 2	H2M	Cooper Power & Lighting	Work on this project will begin at a date to be set in consultation with the contractor
* WT DH	Roof Replacement - McGuire 2	M&O	Statewide	Work in progress
* WT DH	Rooftop Unit Replacement - McGuire 2	H2M		Submitted to SED 11/2022
WT DH	Electrical Switch Gear Upgrades - McGuire 1	H2M	LEB Electric	Work in progress
WT DH	Electrical/Distribution Panel Replacement - McGuire 1	H2M	LEB Electric	Work in progress
WT DH	Step-Down Transformer Replacement - McGuire 1	H2M	LEB Electric	Work in progress
* WT DH	Window Replacement - McGuire 1	H2M		Submitted to SED 11/2022
WT DH	Electrical Switch Gear Upgrades - Jones 1	H2M	LEB Electric	Work in progress
WT DH	Electrical/Distribution Panel Replacement - Jones 1	H2M	LEB Electric	Work in progress
WT DH	Electrical Switch Gear Upgrades - Jones 2	H2M	LEB Electric	Work in progress
WT DH	Roof Replacement - Jones 2 - Phase 2	H2M	Statewide	Work to begin in Spring
WT DH	Electrical Distribution Panel Replacement - Jones 2	H2M		In design
WT DH	Replace Concrete Curbs/Walks	M&O		This project is in quote process
* WT DH	Parking Field Lighting	M&O		Work in progress
WT NP	A/C Systems Replacement	H2M	Cardinal	Work in progress
WT NP	Replace Concrete Curbs/Walks	M&O		This project is in quote process
WT NP	Paving	M&O		This project is in quote process

**Major Alterations:**

Brennan	Replace Agency File Room Rollup Door	M&O	Advance Door Solutions	Work in progress
Brennan	New Window Treatments in Classrooms and Offices - Perforated Shades	M&O		In design
Brennan	Sink Replacements for Room 113,115 & 137	M&O		In design
Brennan	Replace HS Main Office 114 Doors	H2M		This project is in quote process
JEA Mel	PA System Modifications. Add 8 handsets in 500 wing and OT/PT	M&O		This project is in quote process
JEA Mel	Playground Replacement	M&O		This project is in quote process
Manor Plains	New Prefab Storage Barn	H2M	Sheds Unlimited	Work is substantially complete
Manor Plains	Replace Carpets & Tile in Rms 112,114, & 216-219 & Main & Admin Off	H2M		This project is in quote process
Manor Plains	Install Exterior Door in Room 206	M&O		This project is in quote process
Manor Plains	Replace Window Treatments throughout Building	M&O		In design
Manor Plains	Install Garage Door between 114 and 116 Serving M&R Program	M&O		This project is in quote process

CAPITAL PROJECT UPDATE AS OF DECEMBER 2022

Location	Project Name	Arch /Eng	Contractor	Status
* Taukomas	Update Univent Large Conference Room	H2M	Hi Tech	Work substantially complete
WT DH	Re-work Sink Plumbing at Culinary Kitchen (5 Locations)	H2M		In design
WT DH	Replace Window Treatments with New Shade Std - Ext (Bldg. C)	M&O		In design
WT DH	Playground Removal at Buildings A and B	M&O		This project is in quote process
* WT DH	Fence Replacement 14 Sections in Rear	M&O	Residential Fence	Work on this project will begin at a date to be set in consultation with the contractor
* WT NP	Adult Cosmetology Separation Walls and Door	H2M		Submitted to SED 11/2022

\* indicates changed status from prior month

## CAPITAL PROJECT UPDATE AS OF DECEMBER 2022

Location	Project Name	Arch /Eng	Contractor	Status	Total Budget
<b>Capital Projects:</b>					
Caleb Smith	Renovations to Caleb Smith OLL	H2M		Designs under review by State Parks	\$ 850,000
District Wide	Security Enhancements	H2M		In design	\$ 100,000
District Wide	A/C Systems Replacement	H2M		In design	\$ 257,816
WT DH	Electrical Distribution Panel Replacement - Jones 2	H2M		In design	\$ 105,477
<b>Projects</b>					<b>4 \$ 1,313,293</b>
* Admin	Roof Replacement	H2M		Submitted to SED 11/2022	\$ 213,276
* Admin	Boiler Replacement	H2M		Submitted to SED 11/2022	\$ 125,000
District Wide	HALO Sensor Installation	H2M		Submitted to SED 10/2022	\$ 361,500
* JEA DH	Electrical Switchgear upgrade	H2M		Submitted to SED 11/2022	\$ 368,445
* Taukomas	Electrical Switchgear Replacement	H2M		Submitted to SED 11/2022	\$ 206,010
* WT DH	Rooftop Unit Replacement - McGuire 2	H2M		Submitted to SED 11/2022	\$ 185,300
* WT DH	Window Replacement - McGuire 1	H2M		Submitted to SED 11/2022	\$ 629,650
<b>Projects</b>					<b>7 \$ 2,089,181</b>
District Wide	Floor Tile Replacement - Phase 3	H2M		This phase is in quote process	\$ 1,500,000
JEA Mel	Replace Concrete Curbs/Walks	M&O		This project is in quote process	\$ 70,461
JEA Mel	Ceiling Replacement - 200 Garth	M&O		This project is in quote process	\$ 88,290
* M&O	Interior Lighting	H2M		This project is in quote process	\$ 21,800
Republic	Roof Top Unit Replacement	H2M	Premier Mechanical	This project is in quote process	\$ 245,250
Taukomas	Roof Top Unit Replacement	H2M	Intricate Tech	This project is in quote process	\$ 100,000
WT DH	Replace Concrete Curbs/Walks	M&O		This project is in quote process	\$ 15,000
WT NP	Replace Concrete Curbs/Walks	M&O		This project is in quote process	\$ 10,000
WT NP	Paving	M&O		This project is in quote process	\$ 100,000
<b>Projects</b>					<b>9 \$ 2,150,801</b>
* JEA DH	Electrical Distribution Panel Replacement	H2M	Cooper Power & Lighting	Work on this project will begin at a date to be set in consultation with the contractor	\$ 530,070
JEA DH	Interior Door Reconstruction	M&O	Advanced Door Solutions	Work on this project will begin at a date to be set in consultation with the contractor	\$ 25,000
* WT DH	Electrical Distribution Panel Replacement-McGuire 2	H2M	Cooper Power & Lighting	Work on this project will begin at a date to be set in consultation with the contractor	\$ 220,031
Taukomas	Roof Top Unit Replacement	H2M	Intricate Tech	Work on this project will begin in December	\$ 123,033

**CAPITAL PROJECT UPDATE AS OF DECEMBER 2022**

Location	Project Name	Arch /Eng	Contractor	Status	Total Budget
Republic	Roof Top Unit Replacement	H2M	Premier Mechanical	Work on this project will begin in January	\$ 138,485
Taukomas	A/C Systems Replacement	H2M	Premier Mechanical	Work on this project will begin in January	\$ 69,675
Taukomas	Roof Top Units	H2M	Premier Mechanical	Work on this project will begin in January	\$ 250,000
* JEA DH	Bathroom Renovations - Phase I	H2M	Tri State	Work on this project will begin in Spring	\$ 363,317
* JEA DH	Bathroom Renovations - Phase II	H2M	Tri State	Work on this project will begin in Spring	\$ 1,436,683
WT DH	Roof Replacement - Jones 2 - Phase 2	H2M	Statewide	Work on this project will begin in Spring	\$ 667,950
<i>Projects</i>					<b>10 \$ 3,824,244</b>
Admin	Interior Light Replacement	H2M	Cooper Power & Lighting	Work in progress	\$ 154,621
* Admin	Generator	H2M	Relle	Work in progress	\$ 169,000
District Wide	Air Filter Improvement	H2M	Relle/Hi Tech	Work in progress	\$ 2,605,800
JEA DH	A/C Main Panel Controls Retro-commissioning	H2M	Cardinal	Work in progress	\$ 125,350
JEA DH	Parking Field Lighting	M&O	Wesco Distribution	Work in progress	\$ 15,000
JEA Mel	A/C Systems Replacement	H2M	Cardinal	Work in progress	\$ 125,350
* JEA Mel	Ceiling Replacement - 600 Wing	H2M	Belfor	Work in Progress	\$ 90,500
JEA Mel	Parking Field Lighting	M&O	Wesco Distribution	Work in progress	\$ 15,000
WT DH	Electrical Switch Gear Upgrades - Career Center	H2M	LEB Electric	Work in progress	\$ 332,717
WT DH	Electrical Switch Gear Upgrades - McGuire 2	H2M	LEB Electric	Work in progress	\$ 555,000
* WT DH	Roof Replacement - McGuire 2	M&O	Statewide	Work in progress	\$ 106,471
WT DH	Electrical Switch Gear Upgrades - McGuire 1	H2M	LEB Electric	Work in progress	\$ 481,385
WT DH	Electrical/Distribution Panel Replacement - McGuire 1	H2M	LEB Electric	Work in progress	\$ 555,000
WT DH	Step-Down Transformer Replacement - McGuire 1	H2M	LEB Electric	Work in progress	\$ 185,000
WT DH	Electrical Switch Gear Upgrades - Jones 1	H2M	LEB Electric	Work in progress	\$ 84,063
WT DH	Electrical/Distribution Panel Replacement - Jones 1	H2M	LEB Electric	Work in progress	\$ 105,000
WT DH	Electrical Switch Gear Upgrades - Jones 2	H2M	LEB Electric	Work in progress	\$ 176,063
* WT DH	Parking Field Lighting	M&O		Work in progress	\$ 10,000
WT NP	A/C Systems Replacement	H2M	Cardinal	Work in progress	\$ 54,500
<i>Projects</i>					<b>19 \$ 5,945,820</b>



CAPITAL PROJECT UPDATE AS OF DECEMBER 2022

Location	Project Name	Arch /Eng	Contractor	Status	Total Budget
<b>Major Alterations:</b>					
Brennan	New Window Treatments in Classrooms and Offices - Perforated	M&O		In design	\$ 40,000
Brennan	Sink Replacements for Room 113,115 & 137	M&O		In design	\$ 45,500
Manor Plains	Replace Window Treatments throughout Building	M&O		In design	\$ 50,000
WT DH	Re-work Sink Plumbing at Culinary Kitchen (5 Locations)	H2M		In design	\$ 50,000
WT DH	Replace Window Treatments with New Shade Std - Ext (Bldg. C)	M&O		In design	\$ 30,000
<i>Projects</i>					<b>5 \$ 215,500</b>
* WT NP	Adult Cosmetology Separation Walls and Door	H2M		Submitted to SED 11/2022	\$ 90,000
					<b>1 \$ 90,000</b>
Brennan	Replace HS Main Office 114 Doors	H2M		This project is in quote process	\$ 50,000
JEA Mel	PA System Modifications. Add 8 handsets in 500 wing and OT/PT	M&O		This project is in quote process	\$ 35,000
JEA Mel	Playground Replacement	M&O		This project is in quote process	\$ 280,000
Manor Plains	Replace Carpets & Tile in Rms 112,114, & 216-219 & Main & Admin	H2M		This project is in quote process	\$ 93,500
Manor Plains	Install Exterior Door in Room 206	M&O		This project is in quote process	\$ 20,000
Manor Plains	Install Garage Door between 114 and 116 Serving M&R Program	M&O		This project is in quote process	\$ 18,500
WT DH	Playground Removal at Buildings A and B	M&O		This project is in quote process	\$ 45,000
<i>Projects</i>					<b>7 \$ 542,000</b>
* WT DH	Fence Replacement 14 Sections in Rear	M&O	Residential Fence	Work on this project will begin at a date to be set in consultation with the contractor	\$ 20,000
<i>Projects</i>					<b>1 \$ 20,000</b>
Brennan	Replace Agency File Room Rollup Door	M&O	Advance Door Solutions	Work in progress	\$ 38,000
<i>Projects</i>					<b>1 \$ 38,000</b>
Manor Plains	New Prefab Storage Barn	H2M	Sheds Unlimited	Work is substantially complete	\$ 24,500
* Taukomas	Update Univent Large Conference Room	H2M	Hi Tech	Work is substantially complete	\$ 110,000
<i>Projects</i>					<b>2 \$ 134,500</b>

\* indicates changed status from prior month

(Encl. 9.1.1)  
12/13/22  
Pg. 1 of 3Western Suffolk BOCES  
**2022-23 Budget**  
**Budget Adjustment #6**  
**December 2022**

## GENERAL FUND

**ADJUSTMENT TO THE ADOPTED BUDGET**

Revised Budget 11/8/22 232,566,186

## CENTER FOR LEARNING TECHNOLOGY

Increased Revenue	45,566	Equipment	25,645
		Other Expenses	19,921

Increased Participation (Cold Spring Harbor, Deer Park, Kings Park) required additional equipment, maintenance, and contracted services

Increased Revenue	31,841	SCHOOL IMPROVEMENT FOR STANDARDS IMPLEMENTATION	
		Software	31,841

Increased Participation (Half Hollow Hills) required additional software

## SERVICES OTHER BOCES

Increased Revenue	403,125	Services Other BOCES	403,125
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Increased Participation (component district requests for services) required additional Services from Other BOCES (BOCES East Cooperative Bidding; BOCES Nassau Arts in Ed, Comm Sch Resources; BOCES Monroe 2 Science Kits; BOCES Oswego Dist Learn, Dist Learn Virtual; BOCES Putnam Curric Devel, Science Kits, Planning, Recruiting)

Revised Budget 12/13/22 233,046,718

**BUDGET TRANSFERS GREATER THAN \$25,000**

## CONTINUING OCCUPATIONAL EDUCATION

Equipment	2,000	Postage	25,000
Software	4,500		
Supplies	18,500		

## SUPPLEMENTAL SERVICES

Salaries & Benefits	600,000	Contracted Services	600,000
---------------------	---------	---------------------	---------

(Encl. 9.1.1)  
12/13/22  
Pg. 2 of 3

		INSTRUCTIONAL SUPPORT		
Salaries & Benefits	507,186		Contracted Services	507,186
		INTERNAL COMPUTER SERVICES		
Salaries & Benefits	58,880		Contracted Services	58,880

SPECIAL AID FUND

**ADJUSTMENT TO THE ADOPTED BUDGET**

Revised Budget 11/8/22 14,124,401

		WIOA, TITLE II-ESOL/CIVICS		
Increased Revenue	300,000		Salaries & Benefits	282,966
			Other Expenses	17,034

This is a new grant which was not included in the adopted budget. It is a continuation of the WIOA, Title II-ESOL/Civics

		WIOA, TITLE II-ADULT EDUCATION & LIT 1401		
Increased Revenue	150,000		Salaries & Benefits	122,596
			Other Expenses	27,404

This is a new grant which was not included in the adopted budget. It is a continuation of the WIOA, Title II-Adult Education & Lit grant

		WIOA, TITLE II-ADULT EDUCATION & LIT 1402		
Increased Revenue	150,000		Salaries & Benefits	110,915
			Other Expenses	39,085

This is a new grant which was not included in the adopted budget. It is a continuation of the WIOA, Title II-Adult Education & Lit grant

		WIOA, TITLE II-ADULT EDUCATION & LIT 1104		
Increased Revenue	445,811		Salaries & Benefits	423,840
			Other Expenses	21,971

This is a new grant which was not included in the adopted budget. It is a continuation of the WIOA, Title II-Adult Education & Lit grant

(Encl. 9.1.1)  
12/13/22  
Pg. 3 of 3

Increased Revenue	300,000	MY BROTHER'S KEEPER FAMILY & COMMUNITY/FCEP	
		Salaries & Benefits	101,964
		Other Expenses	198,036

This is a new grant which was not included in the adopted budget. It is a continuation of the My Brothers Keeper Family & Com/FCEP grant

Revised Budget 12/13/22 15,470,212

(Encl. 9.1.2)  
12/13/22

## AGENDA OF BID ANALYSES FOR BOARD MEETING HELD ON DECEMBER 13, 2022

<b>B#</b>	<b>PROGRAM</b>	<b>BID TITLE</b>	<b>BID #</b>	<b>OPENING DATE</b>
1	Career & Tech Ed. Division	ESTHETICS KITS (RE-BID)	22/23-91MB	11/16/2022
2	DISS Division	FURNISH AND INSTALL LU (OR EQUAL) INTERACTIVE PLAYGROUND -GYM FOR THE 21 <sup>ST</sup> CENTURY SCHOOL	22/23-90IE2-MB	11/16/2022
3	Districtwide	CISCO UMBRELLA (OR EQUAL) II	22/23-89E3-MB	11/16/2022
4	Districtwide	TEACHING AIDS (RE-BID)	22/23-88KM	11/16/2022
5	Facilities Division	HVAC EQUIPMENT & SUPPLIES (RE-BID)	22/23-87WC	11/16/2022
6	Facilities Division	CUSTODIAL EQUIPMENT & SUPPLIES (RE-BID)	22/23-86WC	11/16/2022
7	Facilities Division	PAINT & PAINTING SUPPLIES BID	22/23-85WC	11/16/2022

RFP FOR PROPOSAL

<b>B#</b>	<b>PROGRAM</b>	<b>RFP TITLE</b>	<b>RFP #</b>	<b>OPENING DATE</b>
8	Business Office	COMPREHENSIVE BENEFITS ADMINISTRATION SERVICES RFP	22/23-71P-EI-LH	09/30/2022

ADDENDUM TO THE EXISTING RFP

<b>B#</b>	<b>PROGRAM</b>	<b>RFP TITLE</b>	<b>RFP #</b>	<b>OPENING DATE</b>
9	Districtwide	TUTORIAL & SPECIAL EDUCATION SERVICES FOR STUDENTS	22/23-04P-EI5-LH	03/30/2022



WESTERN SUFFOLK BOCES  
507 Deer Park Road  
Huntington Station, NY 11746

Reviewed by: M. Bradley;  
J. Anderson; V. Horn

NEW BUSINESS B-1

**ESTHETICS KITS (RE-BID) #22/23-91MB**

Bids for ESTHETICS KITS (RE-BID) #22/23-91MB for the 2022/23 school year were duly received and opened on November 16, 2022. The Empire State Online Bid System notified 29 matching suppliers, 11 invitations to bid were downloaded and 2 responses were received as follows:

Boss Beauty Supply (No Bid)

The Burmax Co., Inc.

Tabulation of bids and summary of bidders are on file in the Purchasing Office.

**BID AWARD**

**RESOLVED**, that the purchase orders for ESTHETICS KITS (RE-BID) #22/23-91MB be issued to the following lowest responsible bidder meeting specifications in accordance with the bids and specifications dated November 2, 2022. Funds for the above are within the budget allocation for the 2022/23 school year.

**RECOMMENDATION FOR AWARD**

AWARDED VENDOR	TOTAL AMOUNT
The Burmax Co., Inc.	\$5,300
<b>TOTAL</b>	<b>\$5,300</b>

Total Number of Awarded Items \$5,000 or Greater: 0

Total Number of No Bid Items: 0

Total Number of No Award Items: 0

Total Number of Kits in Bid: 34

Prices to hold through June 30, 2023 for future catalog expenditures. Additional anticipated expenditures \$1,000.

For the purpose of providing esthetics kits for Western Suffolk BOCES and all municipal and not-for-profit organizations for the 2022/23 school year.

MOVED BY: \_\_\_\_\_  
December 13, 2022 Board meeting

SECONDED BY: \_\_\_\_\_



WESTERN SUFFOLK BOCES  
507 Deer Park Road  
Huntington Station, NY 11746

Reviewed by: M. Bradley;  
C. Jeanniton

NEW BUSINESS B-2

**FURNISH AND INSTALL LU (OR EQUAL) INTERACTIVE PLAYGROUND – GYM FOR THE 21<sup>ST</sup> CENTURY SCHOOL #22/23-90IE2-MB**

Bids for FURNISH AND INSTALL LU (OR EQUAL) INTERACTIVE PLAYGROUND – GYM FOR THE 21<sup>ST</sup> CENTURY SCHOOL #22/23-90IE2-MB for the 2022/23 school year were duly received and opened on November 16, 2022. The Empire State Online Bid System notified 117 matching suppliers, 33 invitations to bid were downloaded and 2 responses were received as follows:

Bluum USA, Inc.

Tequipment, Inc.

Tabulation of bids and summary of bidders are on file in the Purchasing Office.

**BID AWARD**

**RESOLVED**, that the purchase orders for FURNISH AND INSTALL LU (OR EQUAL) INTERACTIVE PLAYGROUND – GYM FOR THE 21<sup>ST</sup> CENTURY SCHOOL #22/23-90IE2-MB be issued to the following lowest responsible bidder meeting specifications in accordance with the bids and specifications dated November 2, 2022. Funds for the above are within the budget allocation for the 2022/23 school year.

**RECOMMENDATION FOR AWARD**

AWARDED VENDOR	TOTAL AMOUNT
Tequipment, Inc.	\$26,150
<b>TOTAL</b>	<b>\$26,150</b>

Total Number of Awarded Items \$5,000 or Greater: 1  
Total Number of No Bid Items: 0  
Total Number of No Award Items: 0  
Total Number of Items in Bid: 2  
Prices to hold through June 30, 2023 for future catalog expenditures.

For the purpose of providing Lu (or equal) interactive playground-Gym for the 21<sup>st</sup> century school for Western Suffolk BOCES and all municipal and not-for-profit organizations for the 2022/23 school year.

MOVED BY: \_\_\_\_\_  
December 13, 2022 Board meeting

SECONDED BY: \_\_\_\_\_



## WESTERN SUFFOLK BOCES

PROPOSAL PAGE**FURNISH AND INSTALL LU (OR EQUAL) INTERACTIVE PLAYGROUND – GYM FOR THE 21<sup>ST</sup> CENTURY SCHOOL #22/23-90IE2-MB**

ITEM #	ESTIMATED QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL PRICE
1	1	<p><b>LU UNO INTERACTIVE PLAYGROUND</b>  <b>MFR'S MODEL #LU-UNO-LA1-INST-1YR-BNDL</b></p> <p><b>UNO turn-key system for Laser One interactive video wall, light and sound system, 1-year license and warranty</b></p> <p><b>Each system is to include:</b></p> <ul style="list-style-type: none"> <li>• <b>A high definition 6000 lumens encased laser projector allowing for a 12 feet by 19 feet giant projection.</b></li> <li>• <b>A movement detection camera allowing interaction with the projection.</b></li> <li>• <b>A complete multicolored LED lighting system with moving lights providing ambiance for Lü's interactive content or any other event.</b></li> <li>• <b>A powerful 2400 watts, dual speakers high quality sound system</b></li> <li>• <b>A microphone headset allowing to cast your voice on the sound system</b></li> <li>• <b>An internal computer with device mirroring capacity</b></li> </ul>	\$22,950.00	\$22,950.00

WESTERN SUFFOLK BOCES

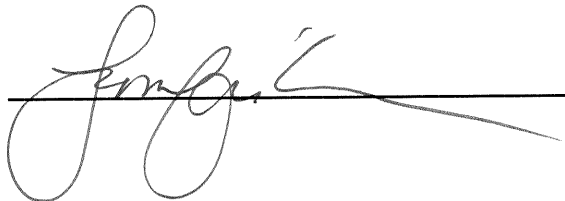
PROPOSAL PAGE

**FURNISH AND INSTALL LU (OR EQUAL) INTERACTIVE PLAYGROUND – GYM FOR THE 21<sup>ST</sup> CENTURY SCHOOL #22/23-90IE2-MB**

ITEM #	ESTIMATED QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL PRICE
2	1	<p><b>INSTALLATION/CONFIGURATION</b></p> <ul style="list-style-type: none"> <li>• Comprehensive installation, configuration and calibration service to be included, and completed by an authorized LU Interactive reseller</li> <li>• Not limited to, all units are to be mounted to the ceiling, and aligned according to the projection surface, to include the Heart module; Light &amp; Sound module; Projection module; and Camera module</li> <li>• Vendor to provide <u>all</u> necessary equipment &amp; materials to include a scissor lift, and cables, pipes, brackets and screw to complete the installation</li> <li>• Awarded vendor will schedule meeting with the School District Technology Director to scope area for installation</li> </ul>	\$3,200.00	\$3,200.00

- Orders to be placed, as needed, during the 2022-23 school year.
- Delivery locations may vary.

VENDOR: Equipment, Inc.

SIGNATURE: 



WESTERN SUFFOLK BOCES  
 507 Deer Park Road  
 Huntington Station, NY 11746

Reviewed by: M.Bradley;  
 P. Notarnicola

NEW BUSINESS B-3

**CISCO UMBRELLA (OR EQUAL) II #22/23-89E3-MB**

Bids for CISCO UMBRELLA (OR EQUAL) II #22/23-89E3-MB for the 2022/23 school year were duly received and opened on November 16, 2022. The Empire State Online Bid System notified 145 matching suppliers, 26 invitations to bid were downloaded and 4 responses were received as follows:

Core BTS, Inc.	Mola Group Corporation
L. I. Computer Networks, Inc.	PS Business Solutions

Tabulation of bids and summary of bidders are on file in the Purchasing Office.

**BID AWARD**

**RESOLVED**, that the purchase orders for CISCO UMBRELLA (OR EQUAL) II #22/23-89E3-MB be issued to the following lowest responsible bidder meeting specifications in accordance with the bids and specifications dated November 2, 2022. Funds for the above are within the budget allocation for the 2022/23 school year.

**RECOMMENDATION FOR AWARD**

AWARDED VENDOR	TOTAL AMOUNT
Core BTS, Inc.	\$52,695.62
<b>TOTAL</b>	<b>\$52,695.62</b>

Total Number of Awarded Items \$5,000 or Greater: 1  
 Total Number of No Bid Items: 0  
 Total Number of No Award Items: 0  
 Total Number of Items in Bid: 3  
 Prices to hold through June 30, 2023 for future catalog expenditures. Additional anticipated expenditures \$75,000.

For the purpose of providing Cisco Umbrella (or equal) for Western Suffolk BOCES and all municipal and not-for-profit organizations for the 2022/23 school year.

MOVED BY: \_\_\_\_\_  
 December 13, 2022 Board meeting

SECONDED BY: \_\_\_\_\_



**Bill To:**  
 Western Suffolk BOCES  
 507 Deer Park Rd  
 PO Box 8007  
 Huntington Station, New York 11746-5207  
 United States

**Ship To:**  
 Smithtown CSD  
 John Nolan  
 150 SOUTHERN BLVD  
 NESCONSET, New York 11767  
 United States

**Quote Number:** Q-44703  
**Quote Date:** 11/10/2022  
**Expiration Date:** 11/30/2022

**Client:** Western Suffolk BOCES  
**Account Number:** 0007182  
**Payment Terms:** Net 30  
**Primary Contact:** John Nolan  
**Quote Name:** Cisco Umbrella - Upgrade to SIG

**Quoted by:** Scott Butler  
**P** 908-566-0917 | **E** scott.butler@corebts.com  
**Account Manager:** Christine Barrington  
**P** 631-982-4761 | **E** christine.barrington@corebts.com

**Umbrella Sub Change Sub1281709**

Qty	Item Number	Description	Term (Months)	Billing Frequency	Price	Ext Price
1	UMB-EDU-SUB	Umbrella Cloud Security Subscription for Education	10	Prepaid	\$0.00	\$0.00
4,650	UMB-SIG-EDU-K9	Umbrella Secure Internet Gateway for Education	10	Prepaid	\$13.30	\$61,845.00
1	UMB-SUPT-G	Umbrella Support - Gold	10	Prepaid	\$9,197.90	\$9,197.90
					<b>Subtotal:</b>	<b>\$71,042.90</b>

**One Time Adjustment** Based on unused portion of existing subscription. Changes to requested start date will reduce this amount.

Qty	Item Number	Description	Term (Months)	Billing Frequency	Price	Ext Price
1	CORE-DISCOUNT-LSSY	One-Time Promotional Discount		Prepaid	\$-18,347.28	\$-18,347.28
					<b>Subtotal:</b>	<b>\$-18,347.28</b>

**First Invoice Amount:** \$52,695.62  
**Quote Subtotal:** \$52,695.62  
**Estimated Sales Tax:** \$0.00  
**Quote Total:** \$52,695.62

**Notes:** Sub change Sub1281709

Prices are based on 12 month subscription commitment. Applicable usage and overage charges will be billed monthly in arrears as incurred.

Automatic renewal term: 12 months

Please refer to the following additional Cisco terms and conditions:  
 Cisco End User License Agreement (EULA)  
<https://cisco.com/go/eula>

**Accepted by:** \_\_\_\_\_ **Printed name:** \_\_\_\_\_ **Date:** \_\_\_\_\_

To ensure fastest processing, please send purchase order/signed quote to purchase.orders@corebts.com and CC the two individuals listed above or fax to (317) 573-1665. If changes are required, please request a revised quote. Thank you for your business!

By accepting this quote you agree to Core's Standard Terms and Conditions which can be found at <https://corebts.com/legal/T&C>. This proposal is confidential, and shall not be used or disclosed, in whole or in part, for any purpose other than evaluation within the client organization. This quote shall expire on the "Expiration Date" above. Notwithstanding the foregoing, all product and pricing information is based on the latest information available and is subject to change without notice, including at any time prior to the expiration of the quote. All prices are in U.S. dollars. Prices and tax rates are valid in the U.S. only and are subject to change. Sales tax is based on the "ship to" address on your purchase order. Please indicate your taxability status on your purchase order. Product availability is subject to change and cannot be guaranteed. All shipments are FOB origin. Appropriate freight charges will be added at the time of invoice. Please note that this quote may include items which may be subject to vendor restocking fees if returned, or may not be returnable if not defective (all returns are subject to vendor RMA approval). Core passes through all vendor restocking terms and fees without modification, markup, or additional fees. Cancellation of any licensing or services with a fixed term or indicated as non-cancellable shall incur a termination fee equal to 100% of the cost of the remainder of the term, payable to Core in full upon the effective termination date. If First Invoice Amount is less than the Quote Total this is due to the fact that some or all items have a billing frequency of more than one instance, please consult the billing frequency listed for each item. First Invoice Amount is estimated and may not include shipping/freight, estimated sales tax, and incidental charges.



WESTERN SUFFOLK BOCES  
507 Deer Park Road  
Huntington Station, NY 11746

Reviewed by: K.McKenzie

NEW BUSINESS B-4

**TEACHING AIDS (RE-BID) #22/23-88KM**

Bids for TEACHING AIDS (RE-BID) #22/23-88KM for the 2022/23 school year were duly received and opened on November 16, 2022. The Empire State Online Bid System notified 164 matching suppliers, 52 invitations to bid were downloaded and 3 responses were received as follows:

Childswork / Childsplay

Lakeshore Learning Materials

School Specialty (No Bid)

Tabulation of bids and summary of bidders are on file in the Purchasing Office.

**BID AWARD**

RESOLVED, that the purchase orders for TEACHING AIDS (RE-BID) #22/23-88KM be issued to the following lowest responsible bidder meeting specifications in accordance with the bids and specifications dated November 2, 2022. Funds for the above are within the budget allocation for the 2022/23 school year.

**RECOMMENDATION FOR AWARD**

AWARDED VENDOR	NUMBER OF ITEM(S) AWARDED	TOTAL
CHILDSWORK/CHILDSPLAY	1	\$71.90
Total	1	\$71.90

Total Number of Awarded Items \$5,000 or Greater: 0

Total Number of No Bid Items: 35

Total Number of No Award Items: 18

Total Number of Items in Bid: 54

Prices to hold through June 30, 2023 for future catalog expenditures.

For the purpose of providing Teaching Aids for Western Suffolk BOCES and all municipal and not-for-profit organizations for the 2022/23 school year.

MOVED BY: \_\_\_\_\_  
December 13, ,2022 Board Meeting

SECONDED BY: \_\_\_\_\_



WESTERN SUFFOLK BOCES  
507 Deer Park Road  
Huntington Station, NY 11746

Reviewed by: W. Chang

NEW BUSINESS B-5

**HVAC EQUIPMENT & SUPPLIES (RE-BID) #22/23-87WC**

Bids for HVAC EQUIPMENT & SUPPLIES (RE-BID) #22/23-87WC for the 2022/23 school year were duly received and opened on November 16, 2022. The Empire State Online Bid System notified 300 matching suppliers, 32 invitations to bid were downloaded and 1 response was received as follows:

Metco Supply, Inc.

Tabulation of bids and summary of bidders are on file in the Purchasing Office.

**BID AWARD**

**RESOLVED**, that the purchase orders for HVAC EQUIPMENT & SUPPLIES (RE-BID) #22/23-87WC be issued to the following lowest responsible bidder meeting specifications in accordance with the bids and specifications dated November 2, 2022. Funds for the above are within the budget allocation for the 2022/23 school year.

**RECOMMENDATION FOR AWARD**

AWARDED VENDOR	NUMBER OF ITEMS AWARDED	TOTAL
METCO SUPPLY INC	1	\$1,137
<b>TOTAL</b>	<b>1</b>	<b>\$1,137</b>

Total Number of Awarded Items \$5,000 or Greater: 0

Total Number of No Bid Items: 1

Total Number of No Award Items: 6

Total Number of Items in Bid: 8

Prices to hold through June 30, 2023 for future catalog expenditures. Additional anticipated expenditures \$7,000.

For the purpose of providing HVAC equipment & supplies for Western Suffolk BOCES and all municipal and not-for-profit organizations for the 2022/23 school year.

MOVED BY: \_\_\_\_\_  
December 13, 2022 Board meeting

SECONDED BY: \_\_\_\_\_



WESTERN SUFFOLK BOCES  
507 Deer Park Road  
Huntington Station, NY 11746

Reviewed by: Emmett Urban

NEW BUSINESS B-6

**CUSTODIAL EQUIPMENT & SUPPLIES (RE-BID) #22/23-86WC**

Bids for **CUSTODIAL EQUIPMENT & SUPPLIES (RE-BID) #22/23-86WC** for the 2022/23 school year were duly received and opened on November 16, 2022. The Empire State Online Bid System notified 231 matching suppliers, 85 invitations to bid were downloaded and 9 responses were received as follows:

AMITY VACUUM, INC.  
CENTRAL POLY-BAG CORP  
CLEANING SYSTEMS CO

J & F SUPPLY INC OF LI  
METCO SUPPLY, INC.  
STERLING SANITARY SUPPLY CORP

PYRAMID SCHOOL PRODUCTS  
SAM TELL AND SON INC  
UNITED SALES CORP.

Tabulation of bids and summary of bidders are on file in the Purchasing Office.

**BID AWARD**

**RESOLVED**, that the purchase orders for **CUSTODIAL EQUIPMENT & SUPPLIES (RE-BID) #22/23-86WC** be issued to the following lowest responsible bidders meeting specifications in accordance with the bids and specifications dated November 2, 2022. Funds for the above are within the budget allocation for the 2022/23 school year.

**RECOMMENDATION FOR AWARD**

AWARDED VENDOR	NUMBER OF ITEMS AWARDED	TOTAL
AMITY VACUUM, INC.	5	1,047.10
METCO SUPPLY, INC.	3	1,186.25
PYRAMID SCHOOL PRODUCTS	3	727.72
UNITED SALES USA CORP.	4	1,883.90
<b>TOTAL</b>	<b>15</b>	<b>\$4,844.97</b>

Total Number of Awarded Items \$5,000 or Greater: 0

Total Number of No Bid Items: 0

Total Number of No Award Items: 5

Total Number of Items in Bid: 20

Prices to hold through June 30, 2023 for future catalog expenditures. Additional anticipated expenditures \$2,000.

For the purpose of providing Custodial Equipment & Supplies for Western Suffolk BOCES and all municipal and not-for-profit organizations for the 2022/23 school year.

MOVED BY: \_\_\_\_\_  
December 13, 2022 Board meeting

SECONDED BY: \_\_\_\_\_



WESTERN SUFFOLK BOCES  
507 Deer Park Road  
Huntington Station, NY 11746

Reviewed by: W. Chang

NEW BUSINESS B-7

**PAINT & PAINTING SUPPLIES BID #22/23-85WC**

Bids for PAINT & PAINTING SUPPLIES BID #22/23-85WC for the 2022/23 school year were duly received and opened on November 16, 2022. The Empire State Online Bid System notified 194 matching suppliers, 46 invitations to bid were downloaded and 4 responses were received as follows:

Costello's Ace Hardware  
Metco Supply, Inc.

OAM Supply Co.  
The Sherwin-Williams Company

Tabulation of bids and summary of bidders are on file in the Purchasing Office.

**BID AWARD**

**RESOLVED**, that the purchase orders for PAINT & PAINTING SUPPLIES BID #22/23-85WC be issued to the following lowest responsible bidders meeting specifications in accordance with the bids and specifications dated November 2, 2022. Funds for the above are within the budget allocation for the 2022/23 school year.

**RECOMMENDATION FOR AWARD**

AWARDED VENDOR	NUMBER OF ITEMS AWARDED	TOTAL
SHERWIN WILLIAMS CO	49	9,163.53
ACE HARDWARE	19	1,445.96
<b>TOTAL</b>	<b>68</b>	<b>\$10,609.49</b>

Total Number of Awarded Items \$5,000 or Greater: 0

Total Number of No Bid Items: 0

Total Number of No Award Items: 0

Total Number of Items in Bid: 68

Prices to hold through June 30, 2023 for future catalog expenditures. Additional anticipated expenditures \$3,000.

For the purpose of providing paint & painting supplies for Western Suffolk BOCES and all municipal and not-for-profit organizations for the 2022/23 school year.

MOVED BY: \_\_\_\_\_  
December 13, 2022 Board meeting

SECONDED BY: \_\_\_\_\_





WESTERN SUFFOLK BOCES  
507 Deer Park Road  
Huntington Station, NY 11746

Reviewed by: W. Taylor  
H. Gigante  
L. Hein  
C. Guttieri

NEW BUSINESS B-8

**RFP #22/23-71P-EI-LH: COMPREHENSIVE BENEFITS ADMINISTRATION SERVICES**

Requests for Proposals for COMPREHENSIVE BENEFITS ADMINISTRATION SERVICES RFP #22/23-71P-EI-LH for the 2022/23 school year were duly received and opened on September 30, 2022. Twenty-Three proposal packets were downloaded on the Empire State Online Bid System and two responses were received as follows:

J. J. Stanis and Company, Inc.

MJR Partners

Tabulation of evaluations and summary of responses are on file in the Purchasing Office.

**RECOMMENDATION FOR AWARD**

**RESOLVED**, that the purchase orders for COMPREHENSIVE BENEFITS ADMINISTRATION SERVICES RFP #22/23-71P-EI-LH be issued to the following vendor meeting specifications in accordance with the Request for Proposal and specifications dated September 13, 2022. Funds for the above are within the budget allocation for the 2022/23 school year.

AWARDED VENDOR	ESTIMATED EXPENDITURE
J. J. Stanis and Company, Inc.	\$75,700/Year

For the purpose of providing comprehensive benefit administration services for employees of Western Suffolk BOCES for the 2022/23 school year.

MOVED BY: \_\_\_\_\_  
December 13, 2022 Board meeting

SECONDED BY: \_\_\_\_\_



WESTERN SUFFOLK BOCES  
507 Deer Park Road  
Huntington Station, NY 11746

Reviewed by:  
S. Kanuika(Copiague); L. Hein  
D. Desmond, ESQ

NEW BUSINESS B-9

**ADDENDUM TO THE EXISTING RFP**  
**FOR TUTORIAL & SPECIAL EDUCATION SERVICES FOR STUDENTS RFP# 22/23-04P-IE5-LH**

Request to add additional services to the existing RFP for **TUTORIAL & SPECIAL EDUCATION SERVICES FOR STUDENTS RFP# 22/23-04P-IE5-LH** for the 2022/23 school year, and

The Addendum is to include Speech Evaluations Service for the below Consultant was evaluated based on the consultant’s compliance with the RFP specifications using the evaluation criteria specified in the RFP.

Mindcare Tutoring

For the purpose of providing tutorial & special education services for students at Western Suffolk BOCES and All Nassau County and Suffolk County School Districts and BOCES for the 2022/23 school year.

MOVED BY: \_\_\_\_\_  
December 13, 2022 Board meeting

SECONDED BY \_\_\_\_\_

(Encl. 9.1.3)  
12/13/22

**RESOLUTION AUTHORIZING AND APPROVING  
THE EXECUTION AND DELIVERY OF EQUIPMENT  
LEASE PURCHASE AGREEMENT AND THE MAKING OF  
CERTAIN FINDINGS IN CONNECTION THEREWITH**

**WHEREAS**, the Board of Cooperative Educational Services Second Supervisory District of Suffolk County (the “BOCES”) desires to undertake project (the “Project”) consisting of the acquisition of certain computer equipment, and

**WHEREAS**, the cost of the Harborfields Technology Project is \$214,356 with \$215,500 to be financed through TD Bank, the interest rate of the financing will be 4.29% for fifty-five (55) months, and

**WHEREAS** the BOCES further desires to take certain preliminary actions to provide such financing, including, but not limited to, the making of certain findings and evaluations of financing alternatives required pursuant to 2 NYCRR Section 39.2, and to execute the Lease Purchase Agreements, subject to the prior review and approval of the BOCES’ counsel, Van Nostrand & Martin.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Education of the BOCES as follows:

Section 1. The BOCES has evaluated the financing alternatives available to it and hereby determined that it is in the best interest of the BOCES to finance the project pursuant to the Lease Purchase Agreement for the following reasons:

- a) As provided by law and regulation, in accordance with 8 NYCRR 170.3, the project may not be financed by the BOCES under the New York Local Finance Law, but may be financed through an equipment lease purchase agreement. The use of an equipment lease purchase agreement pursuant to 109-b of the General Municipal Law provides the BOCES with a means to directly finance the Project.
- b) The only other financing alternative available to the BOCES involves the financing of the Project through certain joint action of the component school districts of the BOCES. This alternative would be costly and not meet the time schedule of the BOCES.
- c) The use of an equipment lease purchase agreement provides the BOCES with greater flexibility of structuring the financing, including, but not limited to, the timing of the closing of the financing and the establishment of principal repayment schedules.

Section 2. The President of the Board of Education is hereby authorized, on behalf of the BOCES, to execute and deliver the Lease Purchase Agreement, the Escrow Agreement and related documents, the Chief Financial Officer is authorized to execute payment request notices and, where appropriate, the District Clerk is hereby authorized to affix the seal of the BOCES, thereto and to attest the same, with such changes, variations, omissions and insertions as the President of the Board of Education shall approve, the execution thereof by the President of the Board of Education to constitute conclusive evidence of such approval. The President shall not execute the aforesaid documents nor shall the District Clerk affix the seal of the BOCES to said documents as aforesaid until the review and approval of the documents by counsel to the BOCES, Van Nostrand & Martin.

Section 3. The officers, employees and agents of the BOCES are hereby authorized and directed for and in the name and on behalf of the BOCES to do all acts and things required or provided for by the provisions of the Lease Purchase Agreement, including all acts and things necessary to ensure the interest component of the rental payments due under the Equipment Lease Purchase Agreement is excludable from gross income tax pursuant to Section 103 of the Internal Revenue code of 1986, as amended (the “Code”), and to designate the Equipment Lease Purchase Agreement as a “qualified tax-exempt obligation” under Section 265 of the Code, and to execute and deliver all such additional certificates, instruments and documents, to pay all such fees, charges and expenses

and to do all such further acts and things as may be necessary or, in the opinion of the officers, employee or agent acting, desirable and proper to effect the purpose of the foregoing resolution and to cause compliance by the BOCES with all of the terms, covenants and provisions of the Lease Purchase Agreement, binding upon the BOCES.

Section 4. The execution of the aforesaid documents, and the subsequent delivery of the same to TD Bank is herewith made subject to the prior approval of the Commissioner of Education as required by 8 NYCRR 170.3 (f)(6).

Section 5. Subject to the review and approval of the counsel to the BOCES, it is hereby found and determined that the terms of the subject Lease Purchase Agreement is in the best interests of the BOCES for the acquisition of the equipment.

Section 6. This resolution shall take effect immediately.

The undersigned further certifies that the above resolution has not been repealed or amended and remains in full force and effect and further certifies that the within Equipment Lease/Purchase agreement is the same as presented at said meeting of the governing body of Lessee.

**Adopted and Approved by the governing body of the Lessee this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.**

**The undersigned further certifies that the above resolution has not been repealed or amended.**

**Signature:** \_\_\_\_\_  
**Secretary/Clerk**

**Name Printed:** \_\_\_\_\_

**Date:** \_\_\_\_\_

(Encl. 9.1.4)  
12/13/22

**RESOLUTION AUTHORIZING AND APPROVING  
THE EXECUTION AND DELIVERY OF EQUIPMENT  
LEASE PURCHASE AGREEMENT AND THE MAKING OF  
CERTAIN FINDINGS IN CONNECTION THEREWITH**

**WHEREAS**, the Board of Cooperative Educational Services Second Supervisory District of Suffolk County (the “BOCES”) desires to undertake project (the “Project”) consisting of the acquisition of certain computer equipment, and

**WHEREAS**, the cost of the Northport-E Northport Technology Project is \$609,507 with \$609,600 to be financed through JP Morgan Chase Bank, the interest rate of the financing will be 4.07% for forty-three (43) months, and

**WHEREAS** the BOCES further desires to take certain preliminary actions to provide such financing, including, but not limited to, the making of certain findings and evaluations of financing alternatives required pursuant to 2 NYCRR Section 39.2, and to execute the Lease Purchase Agreements, subject to the prior review and approval of the BOCES’ counsel, Van Nostrand & Martin.

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- b) The only other financing alternative available to the BOCES involves the financing of the Project through certain joint action of the component school districts of the BOCES. This alternative would be costly and not meet the time schedule of the BOCES.
- c) The use of an equipment lease purchase agreement provides the BOCES with greater flexibility of structuring the financing, including, but not limited to, the timing of the closing of the financing and the establishment of principal repayment schedules.

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Section 3. The officers, employees and agents of the BOCES are hereby authorized and directed for and in the name and on behalf of the BOCES to do all acts and things required or provided for by the provisions of the Lease Purchase Agreement, including all acts and things necessary to ensure the interest component of the rental payments due under the Equipment Lease Purchase Agreement is excludable from gross income tax pursuant to Section 103 of the Internal Revenue code of 1986, as amended (the “Code”), and to designate the Equipment Lease Purchase Agreement as a “qualified tax-exempt obligation” under Section 265 of the Code, and to execute

and deliver all such additional certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officers, employee or agent acting, desirable and proper to effect the purpose of the foregoing resolution and to cause compliance by the BOCES with all of the terms, covenants and provisions of the Lease Purchase Agreement, binding upon the BOCES.

Section 4. The execution of the aforesaid documents, and the subsequent delivery of the same to JP Morgan Chase Bank is herewith made subject to the prior approval of the Commissioner of Education as required by 8 NYCRR 170.3 (f)(6).

Section 5. Subject to the review and approval of the counsel to the BOCES, it is hereby found and determined that the terms of the subject Lease Purchase Agreement is in the best interests of the BOCES for the acquisition of the equipment.

Section 6. This resolution shall take effect immediately.

The undersigned further certifies that the above resolution has not been repealed or amended and remains in full force and effect and further certifies that the within Equipment Lease/Purchase agreement is the same as presented at said meeting of the governing body of Lessee.

**Adopted and Approved by the governing body of the Lessee this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.**

**The undersigned further certifies that the above resolution has not been repealed or amended.**

**Signature:** \_\_\_\_\_  
**Secretary/Clerk**

**Name Printed:** \_\_\_\_\_

**Date:** \_\_\_\_\_

(Encl. 9.1.5)  
12/13/22

**WESTERN SUFFOLK BOCES**  
**REPORT OF THE INDEPENDENT AUDITOR**

**RESOLVED**, that the independent audit report prepared by Bonadio and Co. LLP, covering the school year 2021-2022 has been reviewed by the Board of Western Suffolk BOCES and is hereby accepted, as required by Commissioner's Regulations.

It is hereby certified that the above motion was approved by the Western Suffolk BOCES Board of Education at its meeting, duly noticed, held on December 13, 2022.

Dated \_\_\_\_\_, 2022

\_\_\_\_\_  
*Official Signature:*  
Joanne Klein  
District Clerk  
Western Suffolk BOCES

(Encl. 9.1.6)  
12/13/22

## WESTERN SUFFOLK BOCES

### RESOLUTION TO PARTICIPATE IN SOURCEWELL CONTRACT FOR: TECHNOLOGY CATALOG SOLUTIONS

**WHEREAS**, Section 103 of the General Municipal Law permits Western Suffolk BOCES to purchase apparatus, materials, equipment or supplies or contract for services related to the installation, maintenance or repair of apparatus, materials, equipment, and supplies through the use of a contract let by the United States or any agency thereof, any state or any other county, 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 this section and made available for use by other governmental entities; and

**WHEREAS**, Western Suffolk BOCES, based on the authority granted in General Municipal Law, Article 5A (Public Contracts), Section 103, desires to participate in Sourcewell Contract #081419-CDW, Technology Catalog Solutions, for the purpose of procuring WhatsUp Gold products and executing its public governmental purposes, goals, objectives, programs and functions; and

**WHEREAS**, Western Suffolk BOCES has reviewed the benefits of participating in this program and an analysis is performed, and based on this review which is in accordance with the General Municipal Law, has concluded that participation in the program could result in savings to Western Suffolk BOCES;

**THEREFORE, BE IT RESOLVED**, that Western Suffolk BOCES is authorized to participate in Sourcewell Contract #081419-CDW, Technology Catalog Solutions for WhatsUp Gold products and that the Board President and/or the Chief Operating Officer or his designee is hereby authorized to execute any and all necessary documents to effectuate participation in Sourcewell Contract #081419-CDW, Technology Catalog Solutions.



(Encl. 9.1.7)  
12/13/22

## WESTERN SUFFOLK BOCES

### RESOLUTION TO PARTICIPATE IN LOCUST VALLEY CENTRAL SCHOOL DISTRICT CONTRACT FOR: PLUMBING FIXTURE, PARTS AND SUPPLIES BID

**WHEREAS**, Section 103 of the General Municipal Law permits Western Suffolk BOCES to purchase apparatus, materials, equipment or supplies or contract for services related to the installation, maintenance or repair of apparatus, materials, equipment, and supplies through the use of a contract let by the United States or any agency thereof, any state or any other county, 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 this section and made available for use by other governmental entities; and

**WHEREAS**, Western Suffolk BOCES, based on the authority granted in General Municipal Law, Article 5A (Public Contracts), Section 103, desires to participate Locust Valley Central School District Contract for Plumbing Fixture, Parts and Supplies Bid for the purpose of fulfilling and executing its public governmental purposes, goals, objectives, programs and functions; and

**WHEREAS**, Western Suffolk BOCES has reviewed the benefits of participating in this program and an analysis is performed, and based on this review which is in accordance with the General Municipal Law, has concluded that participation in the program could result in savings to Western Suffolk BOCES;

**THEREFORE, BE IT RESOLVED**, that Western Suffolk BOCES is authorized to participate in Locust Valley Central School District Contract for Plumbing Fixture, Parts and Supplies Bid and that the Board President and/or the Chief Operating Officer or his designee is hereby authorized to execute any and all necessary documents to effectuate participation in Locust Valley Central School District Contract for Plumbing Fixture, Parts and Supplies Bid.

(Encl. 9.1.8)  
12/13/22

## WESTERN SUFFOLK BOCES

### **RESOLUTION TO PARTICIPATE IN TOWN OF HUNTINGTON BIDS FOR: GENERAL CONSTRUCTION REQUIREMENTS CONTRACT #ES 2022-04/O-E**

**WHEREAS**, Section 103 of the General Municipal Law permits Western Suffolk BOCES to purchase apparatus, materials, equipment or supplies or contract for services related to the installation, maintenance or repair of apparatus, materials, equipment, and supplies through the use of a contract let by the United States or any agency thereof, any state or any other county, 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 this section and made available for use by other governmental entities; and

**WHEREAS**, Western Suffolk BOCES, based on the authority granted in General Municipal Law, Article 5A (Public Contracts), Section 103, desires to participate in Town of Huntington Bid for General Construction Requirements Contract #ES 2022-04/O-E for the purpose of fulfilling and executing its public governmental purposes, goals, objectives, programs and functions; and

**WHEREAS**, Western Suffolk BOCES has reviewed the benefits of participating in this program and an analysis is performed, and based on this review which is in accordance with the General Municipal Law, has concluded that participation in the program could result in savings to Western Suffolk BOCES;

**THEREFORE, BE IT RESOLVED**, that Western Suffolk BOCES is authorized to participate in Town of Huntington Bid for General Construction Requirements Contract #ES 2022-04/O-E and that the Board President and/or the Chief Operating Officer or his designee is hereby authorized to execute any and all necessary documents to effectuate participation in Town of Huntington Bid for General Construction Requirements Contract #ES 2022-04/O-E.

**INSTRUCTIONAL PERSONNEL MATTERS FOR APPROVAL AT BOCES REGULAR MEETING**

**December 13, 2022**

**A. Resignations**

Rubenstein, Christine	Career & Technical Education/Adult Instructor/Science	11/18/22
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**B. Leave of Absence**

DiPrima, Kathleen	Special Education/Teacher	11/28/22 – 8/31/23
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**C. Summary of Instructional Appointments**

<u>Name</u>	<u>Appointment</u>	<u>Tenure Area</u>	<u>Date</u>	<u>Salary</u>
Beccaris, Matthew	Probationary*	Special Education	12/14/22 – 12/13/26*	\$66,448

**Instructional Appointment Detail**

<u>Name</u>	Beccaris, Matthew
<u>Type of Appointment</u>	Probationary*
<u>Tenure Area</u>	Special Education
<u>Salary</u>	\$66,448 – F/1
<u>Effective Date</u>	12/14/22
<u>End of Probationary Period</u>	12/13/26
<u>Certification</u>	Students with Disabilities 1-6, Childhood Education 1-6
<u>Education</u>	Long Island University/CW Post Campus, Brookville, NY MA 2022 Long Island University/CW Post Campus, Brookville, NY BA 2017
<u>Experience</u>	Western Suffolk BOCES, Dix Hills, NY Paraprofessional 3/3/17 – 2/8/22

\*The probationary expiration date for all appointments is tentative and conditional only, subject to the applicable provisions of Section 3012 of the Education Law. In order to be granted tenure, the classroom teacher or building principal must receive composite or overall APPR ratings of either effective or highly effective in at least of the three of the four proceeding years. If the classroom teacher or building principal receives an ineffective composite or overall rating in the final year of the probationary period, the employee will not be eligible for tenure at that time.

**D. Educational Increments/Column Advancements Effective 12/1/22**

<u>Name</u>	<u>Salary/Column/Step</u>
Puglia, Jeffrey	\$83,571 – I/7

**E. Tenure**

<u>Career &amp; Technical Education</u>	<u>Tenure</u>	<u>Date</u>
Stango, Joseph	School Counselor	1/2/23

**F. Unit I Stipends**

**Home Tutoring (as per contract)**

Blee, Andrew  
Calvo, Blanca  
Lignelli, Jennifer  
Marcik, Nicole  
Savarese, Ralph  
Somma-Coughlin, Jennifer  
Spencer, Terry  
Vutrano, Raymond  
Walker, Nicole

**Mentor First Assignment - \$750**

Falco, Michele  
Pisano, Kristin

**Returning Mentor - \$1,000**

Savarese, Ralph

**G. Adult Instructor Permanence**

Falcon, Ivan  
Figoski, Paulette

**H. Adult Instructor Stipends**

**Coordinator 7+ (as per contract)**

Peters, Jean-Marie  
Reilly, Carolyn  
Torregrossa, Patricia

**I. Continuing Occupational Education**

Angelino, Michael	Auto Mechanic			\$27/hr
Costa, Chiana	Make Up Application			\$27/hr
DeSesa, Mona	Supervisor			\$39/hr
Waldman, Alexandra	Cosmetology			\$27/hr

**J. Temporary & Casual  
Career & Technical Education**

Fazio, Caitlin	Home Tutoring	11/7/22 – 6/20/23	12 hrs @ \$95 per hr	\$1,140
Soriano, Jaclyn	Home Tutoring	11/7/22 – 6/30/23	8 hrs @ \$95 per hr	\$760

**Instructional Support Services**

Klingelhoef, Paula	Interim Director	12/13/22 – 3/31/23	150 hrs @ \$125 per hr	\$18,750
Schmid, Douglas	OEE Administrator	12/1/22 – 2/28/23	150 hrs @ \$80 per hr	\$12,000

**Special Education**

Garcia, Frank	Substitute Administrator	11/21/22 – 6/30/23	10 days @ \$550 per day	\$5,500
Keyes, Theresa	Physical Education	1/2/23 – 3/31/23	70 hrs @ \$60 per hr	\$4,200

(Encl. 9.2.2)

**SUPPLEMENTARY SERVICES FOR APPROVAL AT BOCES REGULAR MEETING****December 13, 2022****I. SERVICES FOR WESTERN SUFFOLK BOCES**

- |  |                           |          |
|--|---------------------------|----------|
| <b>A. Beatty, Maile A.</b>   | 300 hours @ \$40 per hour | \$12,000 |
| <u>Consultant Services for the Purpose of Compiling/Manipulating Data for Enrollment and Facilities Data</u> |                           |          |
| DISS – Planning – A607-7210-404-00   |                           |          |

**II. SERVICES FOR COMPONENT DISTRICTS**

- |   |   |          |
|---|---|----------|
| <b>A. AccuTrain Corporation</b>   | 15 people @ \$556 person                  | \$8,340  |
| <u>Professional Development in New Insights, Tools and Strategies</u>     |   |          |
| DISS – School Improvement for Standards Implementation – A506-6211-404-00 |   |          |
| <b>B. Ava White Tutorials, Inc.<br/>(White, Ava), (Wolf, Sharon)</b>      | 5 days @ \$2,750 per day                  | \$13,750 |
| <u>Professional Development in Foundations and Just Words</u>             |   |          |
| DISS – School Improvement for Standards Implementation – A506-6211-404-00 |   |          |
| <b>C. Coogan, Donna</b>   | 1 presentation @ \$2,000 per presentation | \$2,000  |
| <u>Provide Mindfulness/Yoga Programs</u>                                  |   |          |
| DISS – Exploratory Enrichment Program – A435-5840-404-00                  |   |          |
| <b>D. Dialed Action Sports, LLC</b>                                       | as per contract                           | \$5,000  |
| <u>Provide Various Bike Safety and Motivational Programs</u>              |   |          |
| DISS – Exploratory Enrichment Program – A435-5840-404-00                  |   |          |

**Supplementary Services****December 13, 2022****Page 2****II. SERVICES FOR COMPONENT DISTRICTS (continued)**

<b>E. Dooley, Anne Marieke</b> <u>Smart Start Grant Teacher</u> DISS – Smart Start Grant – F940-8140-404-00	6.5 days @ \$450 per day	\$2,925
<b>F. Matthews, James, R.</b> <u>Professional Development in the Area of NYS Learning Standards</u> DISS – Model School Tech Plan & Implementation – A536-6318-404-00	1 presentation @ \$1,750 per presentation	\$1,750
<b>G. Ognibene, Leon</b> <u>Provide Various STEM Programs</u> DISS – Exploratory Enrichment Program – A435-5840-404-00	as per contract	\$2,000
<b>H. Seeley, Kristina/DBA Literacy Success, LLC</b> <u>Professional Development in Literacy</u> DISS – School Improvement for Standards Implementation – A506-6211-404-00	6 days @ \$2,025 per day	\$12,150
<b>I. Solomon, Pamela</b> <u>Professional Development in ENL</u> DISS – School Improvement for Standards Implementation – A506-6211-404-00	30 hours @ \$110 per hour ( <b>Prior Approval</b> )	\$3,300
<b>J. Theatre X Productions/DBA Dinoman (Lisaius, Bob)</b> <u>Provide Dinoman Assembly Programs</u> DISS – Exploratory Enrichment Programs-A435-5840-404-00	as per contract	\$5,000
<b>K. Think Wellness NY</b> <u>Provide Youth Yoga Programs</u> DISS – Exploratory Enrichment Program – A435-5840-404-00	as per contract	\$4,000
<b>L. Zoda, LLC DBA Mad Science of Long Island</b> <u>Provide In-School STEM Programs</u> DISS – Outdoor Learning Lab – A435-5843-404-00	as per contract	\$5,000

**III. SERVICES FOR A SINGLE DISTRICT**

<b>A. CMG ED Group, LLC (McDermott, Carrie)</b>	2 days @ \$2,000 per day <b>(Prior Approval)</b>	\$4,000
<u>Professional Development in ENL for the Harborfields School District</u> DISS – School Improvement for Standards Implementation – A506-6211-404-00		
<b>B. Crossroads for Educational Services (Russo, Ed.D. Concetta)</b>	1 day at \$1,000 per day	\$1,000
<u>Development Workshop covering Dyslexia for the Amityville School District</u> DISS – School Improvement for Standards Implementation – A506-6211-404-00		
<b>C. Fusco Consulting Service, LLC (Fusco, Esther)</b>	9 hours @ \$300 per hour	\$2,700
<u>Professional Development Regarding Questioning Strategies for the Effective Instruction for the Amityville School District</u> DISS – School Improvement for Standards Implementation – A506-6211-404-00		
<b>D. John Marshall Weather, LLC (Marshall, John)</b>	1 presentation @ \$1,700 per presentation	\$1,700
<u>Weather Assembly for the Brentwood School District</u> DISS – Outdoor Learning Lab – A402-5843-404-00		
<b>E. Knight, Leonora E.</b>	1 presentation @ \$350 per presentation	\$350
<u>Provide a No Bully Program for the Northport-East Northport School District</u> DISS – Exploratory Enrichment Program – A435-5840-404-00		
<b>F. Limitless Learning, LLC (Kaplan, Ed.D., Nancy S.)</b>	1 presentation @ \$850 per presentation	\$850
<u>Provide Athletic Leadership and Social Media Responsibility to the Commack School District</u> DISS – School Improvement for Standards Implementation – A506-6211-404-00		



**III. SERVICES FOR A SINGLE DISTRICT (continued)**

<b>G. Loesing, Mary</b>	12 hours @ \$150 per hour	\$1,800
<u>Professional Development for the Amityville School District</u> DISS – School Improvement for Standards Implementation – A506-6211-404-00		
<b>H. The Long Island Coalition Against Bullying</b>	as per contract ( <b>Prior Approval</b> )	\$9,925
<u>Provide Anti-Bullying Workshops for the Lindenhurst School District</u> DISS – Exploratory Enrichment Program – A435-5840-404-00		
<b>I. Nickerson, Amanda B.</b>	as per contract	\$7,500
<u>Professional Development for the Amityville School District</u> DISS – School Improvement for Standards Implementation – A506-6261-404-00		
<b>J. Reespecht Life Foundation, Inc.</b>	2 presentation @ \$625 per presentation	\$1,250
<u>Presentations on Cultivating Kindness for the South Huntington School District</u> DISS – Exploratory Enrichment Program – A435-5840-404-00		
<b>K. SMP Education Consulting (Pena, Susanne)</b>	4 sessions @ \$3,000 per session	\$12,000
<u>Professional Development for Teachers of Multilingual Students in the Amityville School District</u> DISS – School Improvement for Standards Implementation – A506-6211-404-00		

SUPPLEMENTARY SERVICES REPORT SUMMARY**I. SERVICES FOR WESTERN SUFFOLK BOCES**

NONE

**II. SERVICES FOR COMPONENT DISTRICTS**

- A. Name:** **AccuTrain Corporation**  
**Dates:** School Year 2022 – 2023  
**Funding Source:** District Commitment  
**Requested By:** Western Suffolk BOCES  
**Explanation:** This conference provides an opportunity for teachers, administrators and other educators to learn about new insights, tools and strategies for grades Pre K-12. It compares best practices with educators in different geographic locations and different socioeconomic environments.
- B. Name:** **Ava White Tutorials, Inc.**  
**(Wolf, Sharon), (White, Ava)**  
**Dates:** School Year 2022-2023  
**Funding Source:** District Commitment  
**Requested By:** Western Suffolk BOCES  
**Explanation:** Sharon Wolf received a B.S. in Education/Special Education in 1982 and M.S. in Education/Special Education in 1990 from Central Connecticut State College, Connecticut. She is a certified Wilson Language teacher, trainer and operates a Wilson Language Level 1 Certification site. Her company provides educational consulting, educational diagnostics, tutoring, assistive technology evaluations and Wilson Language training certifications. The Wilson Certification course is designed to prepare teachers to effectively implement Wilson Reading Steps for students reading and spelling below grade level and those diagnosed with a language-based learning disability. Participants will demonstrate mastery of the Wilson lesson plan, including multisensory techniques and effective strategies in a 1:1 setting.
- Ava White, M.Ed., W.C.T., W.D.T., is a Wilson Partner & Certified Trainer. Ms. White is the School Director of Ava White Tutorials. She has a BS in Special and Elementary Education from Peabody College. She has a MS in Special Education from the University of Georgia and is also a Wilson Dyslexia Therapist.

**II. SERVICES FOR COMPONENT DISTRICTS (continued)**

- C. Name:** **Coogan, Donna**  
**Dates:** School Year 2022 – 2023  
**Funding Source:** District Commitment  
**Requested By:** Western Suffolk BOCES  
**Explanation:** Ms. Donna Coogan is a Certified Yoga Instructor since 2001. She is a part of the Long Island Yoga Alliance. She currently teaches at Balance Yoga and Healing, various school districts and privately.
- F. Name:** **Matthews, James, R.**  
**Dates:** School Year 2022 – 2023  
**Funding Source:** District Commitment  
**Requested By:** Western Suffolk BOCES  
**Explanation:** Mr. James Matthews received his BS from Montclair State College and his MS from SUNY Albany. He has been a faculty member at Siena College for over forty years. During his tenure at Siena, he has taught mathematics, computer science and courses for the education department including supervision of student teachers. Mr. Matthews has been an active participant in a number of professional associations including serving as president of both the Association of Mathematics Teachers of New York State and as president of the New York State Association of Mathematics Supervisors.
- G. Name:** **Ognibene, Leon**  
**Dates:** School Year 2022-2023  
**Funding Source:** District Commitment  
**Requested By:** Western Suffolk BOCES  
**Explanation:** Mr. Ognibene has a BS and MA degree in Science Education. He has a degree in Television Production from New York Tech. Mr. Ognibene was the Sayville Planetarium Director from 1987 to 2001. The Bug Show is a video field trip into the incredible world of insects created by Mr. Ognibene himself.

**II. SERVICES FOR COMPONENT DISTRICTS (continued)**

- H. Name:** Seeley, Kristina/DBA Literacy Success, LLC  
**Dates:** School Year 2022 – 2023  
**Funding Source:** District Commitment  
**Requested By:** Western Suffolk BOCES  
**Explanation:** Ms. Seeley received a BS in Elementary Education at Messiah College, PA in 1997 and an MS in Literacy Education at Dowling College, NY in 2001. She has taught at various grade levels, both in NYC and at the Three Village Central School District. Additionally, Ms. Seeley worked as a literacy coordinator under the Literacy Collaborative Model for five years. Presently, she is working to provide effective professional development with several districts across Long Island, as well as an International School in Nassau, Bahamas. Ms. Seeley works closely with administrators and teachers to lift the quality of student work in reading and writing through rigorous workshop teaching.

**III. SERVICES FOR A SINGLE DISTRICT**

- A. Name:** CMG Ed Group, LLC  
**(McDermott, Dr. Carrie)**  
**Dates:** School Year 2022 – 2023  
**Funding Source:** District Commitment  
**Requested By:** Western Suffolk BOCES  
**Explanation:** Dr. Carrie McDermott is an Associate Professor and coordinator of graduate and post graduate TESOL/Bilingual programs at Molloy College. She continues to collaborate with schools as an instructional coach, curriculum developer, and mentor for teachers and administrators.

**III. SERVICES FOR A SINGLE DISTRICT (continued)**

- B. Name:** **Crossroads for Educational Services  
(Russo, Ed.D., Concetta)**  
**Dates:** School Year 2022 – 2023  
**Funding Source:** District Commitment  
**Requested By:** Component School District  
**Explanation:** Ms. Concetta Russo has her Ed.D. in Administration, Leadership and Technology. She is a leading authority on childhood learning disabilities including dyslexia and other reading disorders. Ms. Russo has over thirty five years of experience in diagnosing and treating children and continues her work on Long Island and Manhattan developing Orton-Gillingham programs and reading apps while instructing educators and parents on how to recognize and treat these conditions.
- D. Name:** **John Marshall Weather, LLC  
(Marshall, John)**  
**Dates:** School Year 2022-2023  
**Funding Source:** District Commitment  
**Requested By:** Component School District  
**Explanation:** Mr. John Marshall has over twenty-five years as a weatherman. He is a member of the American Meteorological Society. He is the recipient of the 2003 Alumnus of the Year Award "In the Sciences" from Kean University. Mr. Marshall created the John's Weather Tour to provide students an active and vibrant education in weather.
- F. Name:** **Limitless Learning, LLC  
(Kaplan, Ed.D., Nancy S.)**  
**Dates:** School Year 2022-2023  
**Funding Source:** District Commitment  
**Requested By:** Component School District  
**Explanation:** Dr. Kaplan received a BS, MBA, Professional Diploma and Doctorate all from St. John's University. She also received Management Development Studies – NYS School of Industrial & Labor Relations from Cornell University and a Management Development Program – Graduate School of Education from Harvard University. Dr. Kaplan has worked at St. John's University since 1990.

**III. SERVICES FOR A SINGLE DISTRICT (continued)**

- I. Name:** Nickerson, Ph.D., Amanda B.  
**Dates:** School Year 2022-2023  
**Funding Source:** District Commitment  
**Requested By:** Component School District  
**Explanation:** Dr. Amanda Nickerson is the Director of the Alberti Center for Bullying Abuse Prevention at the University of Buffalo. She has published over 95 journal articles and book chapters. Her research has been funded by the National Institute of Health, the American Educational Research Association, the NYS Office of Child and Family Services, The Committee for Children, and the NYS Developmental Disabilities Planning Council.
- J. Name:** ReesSpecht Life Foundation, Inc.  
**Dates:** School Year 2022-2023  
**Funding Source:** District Commitment  
**Requested By:** Component School District  
**Explanation:** The ReesSpecht Life Foundation is a not for profit foundation that provides assembly programs that shows students how to behave towards each other in a kinder way and paying it forward. Prior to embarking on his career as a speaker and advocate for kindness, Richard Specht was a science teacher for fifteen years at a middle school on Long Island, New York. He is the author of a book called A Little Rees Specht Cultivates Kindness.
- K. Name:** SMP Education Consulting  
(Pena, Susanne)  
**Dates:** School Year 2022 - 2023  
**Funding Source:** District Commitment  
**Requested By:** Western Suffolk BOCES  
**Explanation:** Ms. Susanne Pena received her BA from Pennsylvania State University. She received her MS from the College of Saint Rose and her Ph.D. from Kansas State University. She has been an educator in the K-12 setting for over 20 years. She started her career as a teacher in Title I schools in the New York City Department of Education. Ms. Pena has served as District Coordinator for ESL, Bilingual Program and World Languages for the Amityville Union Free School District. Ms. Pena is currently the lead education consultant at SMP Education Consulting and the president-elect of the Florida Association for Bilingual Education.

(Encl. 9.2.3)

**NON-INSTRUCTIONAL PERSONNEL MATTERS FOR APPROVAL AT BOCES REGULAR MEETING****December 13, 2022****A. Appointments**

<b><u>Name</u></b>	<b><u>Title</u></b>	<b><u>Program/Department</u></b>	<b><u>Effective Date</u></b>	<b><u>Salary</u></b>
(A)Badalato, Daniel	Senior Office Assistant	Special Education	11/28/22	\$46,423
(A)Casella, Alissa	Special Education Aide	Special Education	12/14/22	\$21,980
(A)Casey, Sharon	Special Education Aide	Special Education	12/14/22	\$21,980
(A)Eydelor, Laura	Principal Office Assistant	Special Education	12/01/22	\$47,239
(A)Golden, Kaliea	Special Education Aide	Special Education	12/14/22	\$21,980
(A)Herman, Kimberly	Special Education Aide	Special Education	12/14/22	\$21,980
(A)Hossain, Farhana	Special Education Aide	Special Education	12/14/22	\$21,980
(A)Lupia, Theresa	Special Education Aide	Special Education	12/14/22	\$21,980
(A)Manzi, Lauren	Special Education Aide	Special Education	12/14/22	\$21,980
(A)Matos Genao, Licy	Special Education Aide	Special Education	12/14/22	\$21,980
(A)Mitchell, Melony	Special Education Aide	Special Education	12/14/22	\$21,980
(A)Tekverk, Cole	Special Education Aide	Special Education	12/14/22	\$21,980
(A)Williams, Bernita	Special Education Aide	Special Education	12/14/22	\$21,980

**(A)Permanent Appointment**

**Non-Instructional Personnel Matters****December 13, 2022****Page 2****B. Resignations**

Aronowitz, Lori	Account Clerk	Instructional Support Services	12/30/22
Breier, Kelly	Special Education Aide	Special Education	11/28/22
Carbone, Karen	Special Education Aide	Special Education	12/02/22
Guzman, Brianna	Special Education Aide	Special Education	11/14/22
Jahan, Ifat	Special Education Aide	Special Education	12/06/22
Schiede, Lisa	Senior Account Clerk	Maintenance & Operation	11/30/22
Scurry, Sharonda	Special Education Aide	Special Education	11/18/22
Sunar, Nurjan	Special Education Aide	Special Education	11/10/22
Teran, Luis	Special Education Aide	Special Education	11/18/22
Wiggins, Carolyn	Special Education Aide	Special Education	11/10/22

**C. Leaves of Absence**

Braithwaite, Norma	Special Education Aide	Medical	10/25/22-01/31/23
Chishti, Mahwish	Special Education Aide	Medical	10/31/22-01/31/23
McReynolds, Monica	Special Education Aide	Medical	10/06/22-01/31/23
Moder, Ambryel	Occupational Therapist	Child Care	01/06/23-08/30/23
Moruzzi, Ellen	Office Assistant	Medical Extension	01/03/23-06/30/23
Tabassum, Sabira	Special Education Aide	Medical	11/10/22-01/31/23
Tejada, Cindy	Special Education Aide	Personal	12/08/22-08/30/23
Valencia, Estela	Special Education Aide	Medical	11/10/22-01/31/23
Walker, Taize	Special Education Aide	Medical	11/10/22-01/31/23

**D. Termination In Accordance with Unit XII CBA, Article VI**

Muno, Jonathan	Special Education Aide	Special Education	12/14/22
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**E. Unit XII SKILLS Club Advisor Stipends- as per contract**

Pilosoph, Christine  
Vancott, Linda

**F. Establishment of Position**

Payroll Supervisor



**Non-Instructional Personnel Matters****December 13, 2022****Page 3****G. Substitute and Temporary Personnel****Career & Technical Education****Hourly Aide @ \$20.00 per hour**

Genis, Trarry

Gigante, Hugh A.

Mendoza, Mario

**Maintenance & Operations****Custodial Worker @ \$18.50 per hour**

Armano, Vincenzo

Asner, Robert

Bienz, Christopher

Cutalo, Timothy

Wade, Trisha

**Recess Worker @ \$16.50 per hour**

Brodman, Ronald

**Special Education****Hourly Aides @ \$20.00 per hour**

Abbas, Narjis

Graziano, James

Huners, Hallie

Innocent, Garmienne

Korsiak, Taylor

Loughlin, Sarah

Lynch, Anne

Marcellus Oscar, Kencia

Matos Genao, Licy

Mosca, Crista

Montserrat, Jacquelyn

Nembhard, Kristina

Prince, Destini

Randello, Alexandria

Said, Tuba

Santoriello, Mildred

Savocchi, Iris

Wilkinson, Ashley

Woodley, Cherise

**H. Temporary & Casual****Central Administration**

DeBlasio, Aneita	Payroll/Benefits Assistant	01/01/23-06/30/23	650 hours @ \$50.00 per hour	\$32,500
Eaton, Danielle	Business Office Assistant	12/01/22-02/28/23	60 hours @ \$30.00 per hour	\$1,800

**Special Education**

Charalambous, Maureen	Occupational Therapist	12/01/22-01/13/23	26 days @ \$325 per day	\$8,450
Mennella, Cathy	Clerical	01/02/23-01/31/23	75 hours @ \$40.00 per hour	\$3,000

**WESTERN SUFFOLK BOCES****RESOLUTION**

**WHEREAS**, pursuant to the applicable collective bargaining agreements and/or other authority approved by the Board, for approximately the past 32 years, BOCES has a policy of providing eligible active employees with the option of receiving annual health insurance waiver payments (“the Active Employee Waiver Payments”) if the employees decline health insurance through BOCES; and

**WHEREAS**, pursuant to the applicable collective bargaining agreements and/or other authority approved by the Board, BOCES has a policy of annually increasing the amount of the Active Employee Waiver Payments by 50% of the change in the cost of individual health insurance above a specified base amount; and

**WHEREAS**, for approximately the past 32 years, consistent with its policy with respect to active employees, BOCES has had a practice of providing retirees with the option of receiving annual health insurance waiver payments (“the Retiree Waiver Payments”) if they decline health insurance through BOCES; and

**WHEREAS**, the Board has been informed that, when the practice of making the Retiree Waiver Payments began, it was the result of an open, intentional, and sound policy judgment that doing so would result in financial savings for BOCES in the same manner as do the Active Employee Waiver Payments; and

**WHEREAS**, the Board has been informed that, in addition, when BOCES began the practice of making Retiree Waiver Payments, it was viewed as being an additional option by which BOCES would provide retirees with health insurance; and

**WHEREAS**, for approximately the last 32 years, BOCES has increased or decreased the amount of the Retiree Waiver Payments in the same manner as it has increased or decreased the amount of the Active Employee Waiver Payments; and

**WHEREAS**, prior to May 2, 2022, the Board is not aware of a resolution, collective bargaining agreement or other agreement expressly authorizing the practice of making the Retiree Waiver Payments and/or increasing the amount of the Retiree Waiver Payments; and

**WHEREAS**, BOCES’ May 2, 2022 agreement with Unit 4 (Clerical Personnel) setting forth the terms of the July 1, 2021 through June 30, 2025 collective bargaining agreement provides that active employees hired prior to the complete ratification and approval of that agreement will have the option of receiving a Retiree Waiver Payment of \$6,800, while active employees hired thereafter will have the option of receiving a Retiree Waiver Payment of \$2,500; and

**WHEREAS**, BOCES' June 16, 2022 agreement with Unit 12 (Paraprofessional and Food Services) setting forth the terms of the July 1, 2021 through June 30, 2025 collective bargaining agreement provides that active employees hired prior to the complete ratification and approval of that agreement will have the option of receiving a Retiree Waiver Payment of \$6,800, while active employees hired thereafter will have the option of receiving a Retiree Waiver Payment of \$2,500; and

**WHEREAS**, BOCES' October 31, 2022 agreement with Unit 7 (Health Alliance) setting forth the terms of the July 1, 2020 through June 30, 2026 collective bargaining agreement provides that active employees hired prior to the complete ratification and approval of that agreement will have the option of receiving a Retiree Waiver Payment of \$6,800, while active employees hired thereafter will have the option of receiving a Retiree Waiver Payment of \$2,500; and

**WHEREAS**, BOCES' November 15, 2022 agreement with Unit 5 (Custodial and Maintenance Personnel) setting forth the terms of the July 1, 2022 through June 30, 2023 collective bargaining agreement provides that active employees hired prior to the complete ratification and approval of that agreement will have the option of receiving a Retiree Waiver Payment of \$6,800, while active employees hired thereafter will have the option of receiving a Retiree Waiver Payment of \$2,500; and

**WHEREAS**, BOCES' December 13, 2022 agreement with Unit 1 (Teacher's Association) setting forth the terms of the July 1, 2021 through June 30, 2025 collective bargaining agreement provides that active employees hired prior to the complete ratification and approval of that agreement will have the option of receiving a Retiree Waiver Payment of \$6,800, while active employees hired thereafter will have the option of receiving a Retiree Waiver Payment of \$2,500; and

**WHEREAS**, the amount of the Active Employee Waiver Payment and Retiree Waiver Payment is currently \$6,800 per individual per year.

**NOW, THEREFORE, BE IT RESOLVED** that, in accordance with BOCES' best financial interests, the Board hereby ratifies, approves and authorizes all Retiree Waiver Payments that have been made through the date of this Resolution.

**BE IT FURTHER RESOLVED** that, the Board hereby ratifies, approves and authorizes BOCES to continue to make Retiree Waiver Payments to any individuals who retired on or before the date of this Resolution in the amount of no more than \$6,800 per individual per year, unless they retired pursuant to the terms of a collective bargaining agreement that provided a different amount.

**BE IT FURTHER RESOLVED** that unless and until any changes to the applicable collective bargaining agreements with those units whose collective bargaining agreements do not have a provision for Retiree Waiver Payments (*i.e.*, other than Units 1, 4, 5, 7 and 12) are made, the Board hereby ratifies, approves and authorizes BOCES to continue to make Retiree Waiver Payments to any active employee who retires after the date of this resolution in the amount of no more than \$6,800 per individual per year.

(Encl. 9.2.5)  
12/13/22

**AUTHORIZATION FOR AGREEMENT BETWEEN  
WESTERN SUFFOLK BOCES  
AND  
WESTERN SUFFOLK BOCES FACULTY ASSOCIATION**

**RESOLUTION** authorizing the Chief Operating Officer to execute an agreement between the Unit I (Western Suffolk BOCES Faculty Association) and the Board of Cooperative Educational Services, Second Supervisory District, Suffolk County;

**WHEREAS**, the Chief Operating Officer is designated as a representative of the Board of Cooperative Educational Services of the Second Supervisory District;

**THEREFORE, BE IT RESOLVED** that the Chief Operating Officer be authorized to execute the agreement between the Board of Cooperative Education Services and Unit I (Western Suffolk BOCES Faculty Association) regarding the Medicaid Speech/Language Coordinator stipend annual rate effective September 1, 2022 and to be added to the Unit I contract.

(Encl. 9.2.6)  
12/13/22

**AUTHORIZATION FOR CHIEF OPERATING OFFICER TO EXECUTE REVISED  
AGREEMENT BETWEEN THE BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
OF THE SECOND SUPERVISORY DISTRICT, SUFFOLK COUNTY, NEW YORK  
AND  
WESTERN SUFFOLK BOCES FACULTY ASSOCIATION UNIT 1**

**WHEREAS**, the Unit I, Western Suffolk BOCES Faculty Association and the Board of Cooperative Educational Services, Secondary Supervisory District of Suffolk County have completed collective bargaining pursuant to the requirements of the Taylor Law and,

**WHEREAS**, this agreement is consistent with the Guidelines established by the Board of Cooperative Educational Services, and

**WHEREAS**, the Chief Operating Officer is designated as a representative of the Board of Cooperative Educational Services of the Second Supervisory District, and

**THEREFORE, BE IT RESOLVED** that the Chief Operating Officer be authorized to execute the revised agreement between the Board of Cooperative Educational Services and Unit I, Western Suffolk BOCES Faculty Association from July 1, 2021 to June 30, 2025.

(Encl. 9.2.7)  
12/13/22

**AUTHORIZATION FOR CHIEF OPERATING OFFICER TO EXECUTE  
AGREEMENT BETWEEN THE BOARD OF COOPERATIVE EDUCATIONAL SERVICES  
OF THE SECOND SUPERVISORY DISTRICT, SUFFOLK COUNTY, NEW YORK  
AND  
WESTERN SUFFOLK BOCES FACULTY ASSOCIATION REPRESENTING  
ADULT INSTRUCTORS AND ALTERNATE HIGH SCHOOL STAFF UNIT IX**

**WHEREAS**, the Unit IX, Western Suffolk BOCES Faculty Association representing Adult Instructors and Alternate High School Staff and the Board of Cooperative Educational Services, Secondary Supervisory District of Suffolk County have completed collective bargaining pursuant to the requirements of the Taylor Law and,

**WHEREAS**, in anticipation of the Unit IX members ratifying said agreement, and

**WHEREAS**, this agreement is consistent with the Guidelines established by the Board of Cooperative Educational Services, and

**WHEREAS**, the Chief Operating Officer is designated as a representative of the Board of Cooperative Educational Services of the Second Supervisory District, and

**THEREFORE, BE IT RESOLVED** that the Chief Operating Officer be authorized to execute the agreement between the Board of Cooperative Educational Services and Unit IX, Western Suffolk BOCES Faculty Association representing Adult Instructors and Alternate High School Staff from July 1, 2022 to June 30, 2023.

(Encl. 9.3.1)  
12/13/22  
Page 1 of 7

**WESTERN SUFFOLK BOCES**  
**DISPOSITION OF SURPLUS PROPERTY**

**WHEREAS**, Western Suffolk BOCES has certain equipment and materials which have been deemed surplus or obsolete and are of no use to Western Suffolk BOCES; and

**WHEREAS**, these items have also been deemed to have no resale value and have been declared valueless; and

**WHEREAS**, according to Policy #4420, no surplus property may be disposed of without the recommendation and authorization of the District Superintendent, or his designee, and the approval of the Board;

**THEREFORE, BE IT RESOLVED**, that the Board hereby approves the disposition of this surplus property as listed on the attached.

# Surplus Equipment & Supplies

DECEMBER 13, 2022 BOARD MEETING

DESCRIPTION	LOCATION	VALUE
43 WYSE BRACKETS, NO TAGS	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
30 ARUBA AP MOUNTS, NO TAGS	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
2 XEROX 3610 TRAYS, NO TAGS	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
1 XEROX 6600 TRAY, NO TAGS	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
62 OTTERBOX CASES, NO TAGS	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
21 MISCELLANEOUS IPAD CASES, NO TAGS	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
6 MISCELLANEOUS OTHER CASES PARTS, NO TAGS	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
12 DELL SPEAKERS, NO TAGS.	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
47 BRACKETS, NO TAGS.	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
4 SMART UX80 PROJEDCTORS, NO TAGS.	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
1 SMART UX90 PROJECTOR, NO TAGS.	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
2 SMART PROJECTORS S/NB012GD18M0207; B012FF03M0200, NO TAGS.	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
1 CISCO SWITCHES S/N PSJ1626003A, NO TAGS	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
1 APC SWITCH S/N 5S1412T20025, NO TAGS	WHEATLEY HEIGHTS	DISPOSITION TO BE DETERMINED
1 OPTIMUM 45 STAPLER, NO TAGS	507 PURCHASING	DISPOSITION TO BE DETERMINED
1 DELONGHI STAND HEATER, NO TAGS	507 PURCHASING	DISPOSITION TO BE DETERMINED
2 SWINGLINE 67 ELECTRIC STAPLER, NO TAGS	507 PURCHASING	DISPOSITION TO BE DETERMINED
1 SAMSUNG DVD PLAYER, NO TAGS	507 PURCHASING	DISPOSITION TO BE DETERMINED
1 WTI PHONE, NO TAGS	507 PURCHASING	DISPOSITION TO BE DETERMINED
1 PANEL HEATER -BROKEN LEG, NO TAGS	507 PURCHASING	DISPOSITION TO BE DETERMINED
1 FREE-STANDING DRAFTING TABLE, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
1 4-DRAWER BLACK HORIZONTAL FILE CABINET, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
MICROWAND HANDHELD PRODUCTS 100817 FROM 2008	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
FM HOMEBASE WATCH-TOUR HANDHELD PRODUCTS 100818 FROM 2008	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
A VOLT REGULATOR BATTERY-12 VOLT POWER SUPPLY BOX	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
A FINGER-PRINTING SYSTEM, IDENTICATOR, 73609, EXCESSED 2012	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
3ZMHZ FUNCTION GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED



# Surplus Equipment & Supplies

SWEEL FUNCTION GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
DIGITAL MULTIMETER, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
GENERATOR, 121715, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
GENERATOR, 121716, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
GENERATOR, 121717, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 102195, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 102185, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 102187, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 138626, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 101698, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 68284, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 97083, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
SCOPE SET, 100644, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 68360, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 121713, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 120950, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 120951, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 121671, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 121673, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
OSCILLOSCOPE, 121672, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
POWER SUPPLY, 101790, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
POWER SUPPLY, 101782, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
WAVE GENERATOR, 162758, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
WAVE GENERATOR, 66560, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
WAVE GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, 121932, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, 121328, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
DIGITAL BENCH MULTIMETER, 74035, EXCESSED IN 2008/09	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
23 POWER SUPPLY, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
5 BOXES ELECTRONIC CART SETS, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED

# Surplus Equipment & Supplies

2 POWER SUPPLY, NO TAGS.	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
3 AUDIO GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
1 SIGNAL GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
AUDIO GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
SINE SQUARE GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
SIGNAL GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, NO TAGS.	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, NO TAGS.	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, NO TAGS.	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, NO TAGS.	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, NO TAGS.	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, NO TAGS.	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
TRUE RMS DIGITAL MULTIMETER, NO TAGS.	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
3MHZ FUNCTION GENERATOR, NO TAGS.	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
AUDIO GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
AUDIO GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
2 DIGITAL MULTIMETER, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
2 POWER SUPPLY, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
FUNCTION GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
3 SWEEP FUNCTION GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
3 DIGITAL MULTI METER, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
3 3MHZ FUNCTION GENERATOR, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
A 4-DRAWER BLACK HORIZONTAL FILE CABINET, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
3 DELL MONITORS, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
A 2-DRAWER TAN VERTICAL FILE CABINET, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
A 3-DRAWER VERTICAL BLACK FILE CABINET, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
A 5-DRAWER VERTICAL BLACK FILE CABINET, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
2 BLACK DATA RACKS, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
2 HP SCAN JETS, NO TAGS	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
159359 CONDENSING UNIT, TRANE	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
159361 CONDENSING UNIT, TRANE	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
159413 CONDENSING UNIT, TRANE	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
159414 CONDENSING UNIT, TRANE	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
118901 CONSOLE, NIDA, 130E, 13720	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED

## Surplus Equipment & Supplies

118902 CONSOLE, NIDA, 130E, 13705	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
118903 CONSOLE, NIDA, 130E, 14054	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
118904 CONSOLE, NIDA, 130E, 13718	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
118905 CONSOLE, NIDA, 130E, 13382	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
196052 ROUTER, CISCO, 4006, FOX04465896	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
196053 ROUTER, CISCO, 4006, FOX04Y76979	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
159452 WELDER-ARC, IDEAL, IDEALARC 250	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
159453 WELDER-ARC, IDEAL, IDEALARC 250	WILSON TECH-DIX HILLS	DISPOSITION TO BE DETERMINED
A UPS TRIPPLITE, NO TAGS	WILSON TECH- MANOR PLAINS	DISPOSITION TO BE DETERMINED
2 ANCHOR SPEAKERS PLUS STANDS, NO TAGS	WILSON TECH- MANOR PLAINS	DISPOSITION TO BE DETERMINED
120978 FINGER-PRINTING SYSTEM, PRINTMASTER	WILSON TECH- MANOR PLAINS	DISPOSITION TO BE DETERMINED
120979 FINGER-PRINTING SYSTEM, PRINTMASTER	WILSON TECH- MANOR PLAINS	DISPOSITION TO BE DETERMINED
159227 SMARTBOARD, SMART, SB685IX	WILSON TECH- MANOR PLAINS	DISPOSITION TO BE DETERMINED
159647 SMARTBOARD, SMART	WILSON TECH- MANOR PLAINS	DISPOSITION TO BE DETERMINED
159648 SMARTBOARD, SMART	WILSON TECH- MANOR PLAINS	DISPOSITION TO BE DETERMINED
174377 SMARTBOARD, SMART	WILSON TECH- MANOR PLAINS	DISPOSITION TO BE DETERMINED
195684 SMARTBOARD, SMART	WILSON TECH- MANOR PLAINS	DISPOSITION TO BE DETERMINED
A PORTABLE LAMINATOR, FELLOWES CRC-57341, NO TAGS	JEA JR/SR HS	DISPOSITION TO BE DETERMINED
A SCANJET-G3010, HP FCLSD-0511, NO TAGS	JEA JR/SR HS	DISPOSITION TO BE DETERMINED
A SCANJET-G3110, HP FCLSD-0802, NO TAGS	JEA JR/SR HS	DISPOSITION TO BE DETERMINED
A WOODEN TEACHER DESK, NO TAGS	JEA JR/SR HS	DISPOSITION TO BE DETERMINED
2-DOOR WOODEN STORAGE CABINET, NO TAGS	JEA JR/SR HS	DISPOSITION TO BE DETERMINED
A SMALL ROUND ROLLING TABLE, NO TAGS	JEA JR/SR HS	DISPOSITION TO BE DETERMINED
A PORTABLE UPRIGHT FAN, NO TAGS	JEA JR/SR HS	DISPOSITION TO BE DETERMINED
12 HANDHELD SMART RESPONSE, SMART 03-00158, NO TAGS	JEA JR/SR HS	DISPOSITION TO BE DETERMINED
7 4-DRAWER FILE CABINETS, CORCRAFT, NO TAGS.	JEA JR/SR HS	DISPOSITION TO BE DETERMINED
A TWO DOOR FREEZER, TRAUlsen, T60810G07, NO TAGS	TAUKOMAS	DISPOSITION TO BE DETERMINED
173987 COMPUTER-CHROMEBOOK, SAMSUNG	TAUKOMAS	DISPOSITION TO BE DETERMINED
195777 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
204778 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
216802 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
238883 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
249462 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED

## Surplus Equipment & Supplies

252626 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252627 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252628 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252638 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252648 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252659 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252662 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252685 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252692 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252693 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252695 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
252711 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
263195 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
263999 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
264147 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
264473 COMPUTER-CHROMEBOOK, ACER	TAUKOMAS	DISPOSITION TO BE DETERMINED
194385 COMPUTER-DESKTOP, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
194392 COMPUTER-DESKTOP, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
194394 COMPUTER-DESKTOP, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
174321 COMPUTER-LAPTOP, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
185900 COMPUTER-LAPTOP, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
171989 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
173959 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
173967 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
174048 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
185633 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
185647 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
185651 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
185656 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
185981 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
185983 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
185984 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
185985 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
185986 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED

## Surplus Equipment & Supplies

185987 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
185988 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195661 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195662 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195663 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195664 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195665 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195782 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195783 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195784 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195785 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195786 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195787 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
195788 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
236903 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
247444 COMPUTER-TABLET, APPLE	TAUKOMAS	DISPOSITION TO BE DETERMINED
175209 COMPUTER-TERMINAL, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
175227 COMPUTER-TERMINAL, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
175323 COMPUTER-TERMINAL, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
175329 COMPUTER-TERMINAL, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
185761 COMPUTER-TERMINAL, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
187552 COMPUTER-TERMINAL, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
187959 NETWORK-SWITCH, CISCO	TAUKOMAS	DISPOSITION TO BE DETERMINED
127111 PROJECTOR, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
154734 PROJECTOR, DELL	TAUKOMAS	DISPOSITION TO BE DETERMINED
173933 SMARTBOARD, SMART	TAUKOMAS	DISPOSITION TO BE DETERMINED
173934 SMARTBOARD, SMART	TAUKOMAS	DISPOSITION TO BE DETERMINED
173935 SMARTBOARD, SMART	TAUKOMAS	DISPOSITION TO BE DETERMINED
159589 SMARTBOARD, SMART	WILSON TECH-NORTHPORT	DISPOSITION TO BE DETERMINED
159590 SMARTBOARD, SMART	WILSON TECH-NORTHPORT	DISPOSITION TO BE DETERMINED
159591 SMARTBOARD, SMART	WILSON TECH-NORTHPORT	DISPOSITION TO BE DETERMINED
159630 SMARTBOARD, SMART	WILSON TECH-NORTHPORT	DISPOSITION TO BE DETERMINED
159634 SMARTBOARD, SMART	WILSON TECH-NORTHPORT	DISPOSITION TO BE DETERMINED
159636 SMARTBOARD, SMART	WILSON TECH-NORTHPORT	DISPOSITION TO BE DETERMINED

(Encl. 9.3.2)

12/13/22

## WESTERN SUFFOLK BOCES

### APPROVAL FOR PARTICIPATION IN COOPERATIVE BIDDING OF DATABASES, RESEARCH TOOL, E-BOOKS, AUTOMATION AND MEDIA FOR USE IN SCHOOL LIBRARY SYSTEMS “DREAM CONSORTIUM”

#### SCHOOL YEAR 2023-2024

**WHEREAS**, a number of Boards of Cooperative Educational Services (BOCES) and School Library Systems (SLS) require software and database access,

**WHEREAS**, the BOCES or SLS named below is desirous of participating with other BOCES and SLS in New York State in cooperatively procuring the software and database access, as authorized by General Municipal Law, Section 119-o, and

**WHEREAS**, following a competitive Request for Proposals (RFP) process, the Albany-Schoharie-Schenectady-Saratoga BOCES (Capital Region BOCES) Board of Education has approved awards to the vendors listed below:

RFP #23-018

Benchmark Education Company LLC, Capstone (Coughlan Companies LLC dba Capstone); Cavendish Square Publishing LLC; COMPanion Corporation; Digital Theatre; EBSCO Industries, Inc. dba EBSCO Information Services; Edpuzzle; Eduporium Inc.; Encyclopaedia Britannica; Exploring Nature Educational Resource; Follett; Gale, a Cengage Company; Gumdrop Books; iCEV Multimedia; InfoBase; Insignia; Ithaca Harbors dba Jstor; Kids Discover LLC; Learning A-Z; Lincoln Library Press Inc; Mackin Educational Resources; Mandarin; Maps 101; MediaFlex; Mitinet; New Dimension Media/CCC; Newsbank, Inc.; Noodle Tools; Overdrive; PBS Learning Media; Press4Kids Inc. (Newsomatic); ProQuest LLC; Reference Point Press; Rosen; Safari Montage; Sage Publications, Inc.; Scholastic Inc.; Springshare; Swank K12 Streaming; Swank Motion Pictures, Inc.; TeachingBooks.net LLC; TechRow; TLC (The Library Corp); Tumbleweed Press Inc; Turnitin; World Book; Xello Inc.; YuJa

**WHEREAS**, the list above is not exhaustive and is anticipated to grow as additional RFPs are let and awarded by the Board,

**WHEREAS**, the BOCES named below wishes to appoint the Capital Region BOCES to advertise for, receive competitive proposals, and award contracts on their behalf; therefore,

**BE IT RESOLVED**, that the BOCES listed below hereby appoints the Capital Region BOCES to represent it in all matters relating above, and designates the Daily Gazette Newspaper as the legal publication for all related legal notifications, and,

**BE IT FURTHER RESOLVED**, that the BOCES listed below authorizes Capital Region BOCES to represent it in all matters leading up to and including the entering into contracts for the purchase of the above mentioned software and database access, and,

**BE IT FURTHER RESOLVED**, that the BOCES listed below agrees to (1) abide by majority decisions of the participating districts; (2) abide by the award of the Capital Region BOCES Board; (3) and that after the award of contracts it will conduct all negotiations directly with the awarded contractors; and (4) to authorize any and all future products that may be approved by the majority recommendations through the approval of this resolution.

**CERTIFICATION OF BOARD CLERK**

I, \_\_\_\_\_, Clerk of the Board of Western Suffolk BOCES (BOCES/SLS)

hereby certify that the above resolution was adopted by the required majority vote of the Board of Education at its meeting held on

\_\_\_\_\_  
Date of Meeting

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

(Encl. 11.1)

12/13/22

**WESTERN SUFFOLK BOCES**  
**507 Deer Park Road**  
**Dix Hills, NY 11746**

**MEMORANDUM**

**TO:** Members of the Western Suffolk BOCES Board of Education

**FROM:** Michael Flynn

**DATE:** December 13, 2022

**SUBJECT:** Read and Adopt Policy #5152.1 – Attachment B – Non-Represented Staff (Unit VI) (Encl. 11.1) and Read and Adopt Policy #3321 – Professional Staff Fringe Benefits – Central Office Administration (Unit III) (Encl. 11.2)

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Attached please find the two above noted policies, Policy #5152.1 – Attachment B – Non-Represented Staff (Unit VI) and Policy #3321 – Professional Staff Fringe Benefits – Central Office Administration (Unit III). I am requesting, as per Policy #1410, that the Board adopt these two policy revisions simultaneous to the first read for both of these policies. The revisions made to Policy #5152.1 – Attachment B – Non-Represented Staff (Unit VI) and Policy #3321 – Professional Staff Fringe Benefits – Central Office Administration (Unit III) pertain to “Waiver of Health Insurance” payments for members of these two units. The changes to these two policies note the health insurance waiver payments for current employees will be \$6,800.00 per year and for employees hired after December 31, 2022, health insurance waiver payments will be at \$2,500.00 per year. In addition to current and future employees, these new policies address retirees who waive their health insurance. For employees who retire before December 31, 2022, the waiver amount is \$6,800.00 per year. For employees who retire after December 31, 2022, the waiver amount will be 10% of NYSHIP plan eligibility. There is no automatic, annual escalating formula to increase waiver of health insurance payments included in these two proposed policies. The revisions to these two policies are consistent with the changes that have been made this past year with the collective bargaining units.

Thank you.

MF:jk  
Attachments



(Encl. 11.1)  
12/13/22

Policy #5152.1, Attachment B

**Unit VI – Unrepresented Staff  
Summary of Benefit Items****Page 1 of 2**

Item  Amounts are Board contributions	Group A Assist Director/ Director	Group B			Group C Support Staff hired after 1/1/2000	Group D Support Staff 200 days
		Admin/Supervisor 12 month	Admin/Supervisor 10 month	Support Staff hired before 1/1/2000		
WSB/Employee: Health Ins, Hired <7/1/15 Salary < 85,000 Salary > 85,000 Hired >7/1/15	of selected plan 89% 83%	of selected plan 89% 83%	of selected plan 89% 83%	of selected plan 89% 83%	of selected plan 89% 83%	of selected plan 80% 80%
Waiver of Health Insurance	\$7,700/Individual, \$18,000/Family. Amounts to increase by 3.5% annually Hired ≤ 12/31/22 \$6800/yr Hired > 12/31/22 \$2500/yr Retirees ≤ 12/31/22 \$6800/yr* Retirees > 12/31/22 10% of NYSHIP plan premium for which the retiree would qualify**					
Enhanced Vision Care	\$80/yr	\$80/yr	\$80/yr	\$80/yr	\$80/yr	\$80/yr
Dental Ins	\$30.35 Ind monthly \$89.64 Fam monthly	\$30.35 Ind monthly \$89.64 Fam monthly	\$30.35 Ind monthly \$89.64 Fam monthly	\$30.35 Ind monthly \$89.64 Fam monthly	\$30.35 Ind monthly \$89.64 Fam monthly	\$30.35 Ind monthly \$89.64 Fam monthly
LTD Plan	80% of premium	80% of premium	80% of premium	80% of premium	80% of premium	80% of premium
Term Life for those Appointed prior to 7/1/12 Appointed after 6/30/12 Appointed after 6/30/14	\$400,000 benefit \$400,000 benefit \$100,000 benefit	\$400,000 benefit \$100,000 benefit	\$400,000 benefit \$100,000 benefit	\$400,000 benefit n/a	\$100,000 benefit \$100,000 benefit	\$100,000 benefit \$100,000 benefit
Calendar (7.75 hr/day)	Office (+2 H)	Office (+2 H)	School	Office (+2 H)	Office (+2 H)	200days/12mo.
Sick Leave (posted 7/1, earned monthly) May use number shown as personal days, 1 addl if approved by DS/designee in emergency circumstance	16/yr (3 personal)	16/yr (3 personal)	13.33/yr (3 personal)	16/yr (3 personal)	16/yr (3 personal)	6/yr (1 personal)
Sick Accum	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	90 day max
Pd at Retirement (as 403b non elec)	See policy 5152.1	See policy 5152.1	See policy 5152.1	See policy 5152.1	See policy 5152.1	N/A
Vacation Appointed after 6/30/14	30/yr (2.50/mo.) 25/yr (2.08/mo.)	25/yr (2.08/mo.)	N/A	25/yr (2.08/mo.)	20/yr(1.67/mo.)	N/A
Vac Maximum	30/60 > 10 yr	30/60 > 10 yr	N/A	30/60 > 10 yr	30/60 > 10 yr	N/A

Pd at Retirement (as 403b non elec)	See policy 3341	See policy 3341	N/A	See policy 3341	See policy 3341	N/A
Longevity Pay (yr of full-time service)	10 yr = \$3300 15 yr = \$4300 16 yr = \$4500 17 yr = \$4800 18 yr = \$5000 19 yr = \$5300 20 yr = \$5500 ea yr to 25 = \$100 26 yr = \$6150 27 yr = \$6300 ea yr to 30 = \$100 31 yr = \$6650 ea yr to 34 = \$50 35 yr = \$6900	10 yr = \$3300 15 yr = \$4300 16 yr = \$4500 17 yr = \$4800 18 yr = \$5000 19 yr = \$5300 20 yr = \$5500 ea yr to 25 = \$100 26 yr = \$6150 27 yr = \$6300 ea yr to 30 = \$100 31 yr = \$6650 ea yr to 34 = \$50 35 yr = \$6900	10 yr = \$3300 15 yr = \$4300 16 yr = \$4500 17 yr = \$4800 18 yr = \$5000 19 yr = \$5300 20 yr = \$5500 ea yr to 25 = \$100 26 yr = \$6150 27 yr = \$6300 ea yr to 30 = \$100 31 yr = \$6650 ea yr to 34 = \$50 35 yr = \$6900	10 yr = \$3300 15 yr = \$4300 16 yr = \$4500 17 yr = \$4800 18 yr = \$5000 19 yr = \$5300 20 yr = \$5500 ea yr to 25 = \$100 26 yr = \$6150 27 yr = \$6300 ea yr to 30 = \$100 31 yr = \$6650 ea yr to 34 = \$50 35 yr = \$6900	10 yr = \$3300 15 yr = \$4300 16 yr = \$4500 17 yr = \$4800 18 yr = \$5000 19 yr = \$5300 20 yr = \$5500 ea yr to 25 = \$100 26 yr = \$6150 27 yr = \$6300 ea yr to 30 = \$100 31 yr = \$6650 ea yr to 34 = \$50 35 yr = \$6900	N/A
Doctorate	\$1,500	\$1,500	\$1,500	N/A	N/A	N/A

Note: For purposes of this policy, "appointed" refers to the date appointed to a Unit VI position covered by this policy, "hired" refers to the date initially appointed to any WSBOCES salaried position.

\* Eligible employees who separate from WS BOCES for the purpose of retirement effective on or before December 31, 2022 will be offered the opportunity to waive dual enrollment individual or family health insurance in retirement and to receive in lieu of that enrollment \$6,800 annually.

\*\* Eligible employees who separate from WS BOCES for the purpose of retirement effective after 12/31/22 will be offered the opportunity to waive dual enrollment individual or family health insurance in retirement and to receive in lieu of that enrollment the equivalent of 10% of the total plan cost of NYSHIP family or individual plan (as determined by eligibility). The waiver will be recalculated annually on January 1 of each year.

Adopted: June 12, 2007, Revised & Adopted June 12, 2012, Revised & Adopted January 15, 2013, Revised & Adopted: July 8, 2014, Revised & Adopted: July 7, 2015, Revised & Adopted: September 13, 2016, Revised & Adopted: December 12, 2017, Revised & Adopted: July 9, 2019, Revised & Adopted: September 10, 2019, Revised & Adopted: June 9, 2020, December 13, 2022

(Encl. 11.2)

12/13/22

3321

## Administration

### ***Professional Staff Fringe Benefits - Central Office Administration***

The term central office administrative staff shall be limited to those persons holding titles of:

- Deputy Superintendent
- Executive Director – Instructional Support Services
- Executive Director – Occupational Education
- Executive Director – Special Education
- Executive Director for Business/Chief Financial Officer
- Executive Director for Personnel/Associate Supt. for Personnel/Instruction
- Senior Executive Director/Personnel and Instructional Support Services

The following specific benefits are herewith extended to the above central office administrative positions, except as modified by individual contracts for fringe benefits:

1. Life insurance will be provided to central office administrators in the amount of three (3) times their annual salary. This will consist of \$400,000 of split dollar life and the balance in term life insurance (see note). The full premium cost will be paid by the Western Suffolk BOCES board and the board shall be entitled to a refund of the amount of the split dollar premium paid after the first year upon the death of the insured.
- 1b. Central office administrators appointed to any of the titles named after July 1, 2008 will be provided term life insurance in the total amount of three times their annual salary not to exceed \$500,000, the full amount to consist of term insurance. The full premium will be paid by the Western Suffolk BOCES board. Employees covered under this item will not be eligible for benefits under item (1a) above.
- 1c. The life insurance amounts included above are to be rounded to the next higher \$1,000 and are subject to any restrictions or limitations that the board's designated carrier may impose. The board shall not be expected to compensate for such restrictions or limitations.
- 2a. The total cost of long-term disability insurance, individual/family health insurance, individual/family vision care insurance, and individual/family dental insurance will be paid by the Western Suffolk BOCES Board for all central office administrative staff.
- 2b. Central office administrators appointed to any of the named titles after January 1, 2017 shall contribute 12% of the cost of individual/family health insurance.
- 2c. Central office administrators who elect to waive health insurance shall receive the following amounts as additional annual salary:
 

Hired on or before December 31, 2022:	\$6,800.00
Hired on or after January 1, 2023:	\$2,500.00
Retired on or before December 31, 2022:	\$6,800.00
Retired on or after January 1, 2023:	10% of NYSHIP plan premium for which the

retiree would qualify.

3. A complete physical examination by the Life Extension Institute or equivalent medical facility will be provided annually to each of the above central administrative staff at the expense of the Western Suffolk BOCES Board.
4. Vacation days shall be accrued at the rate of 30 days per year. These days shall be credited to each of the above central office administrative positions at the rate of 2.5 days per month. Accumulated unused vacation leave carried over from one year to the next shall not exceed a total of thirty (30) days except for employees who have worked for BOCES for ten (10) or more years. In this instance, they may carry up to 60 days.
5. Payment for Accumulated Unused Vacation Leave:  
Employees may request payment for up to 30 days at any time prior to retirement at the rate of 1/220<sup>th</sup> of the then current salary.

At the time of separation or resignation for purposes of retirement, payment for accumulated unused vacation leave shall be limited to sixty (60) days accumulated vacation leave less any days for which payment has been made after 7/1/02 and prior to retirement or separation. Payment shall be made at the per diem rate of 1/220<sup>th</sup> of the then current annual salary.

6. Sick days shall be accrued at the rate of 16 days per year of which 3 days may be used as personal days. A 4<sup>th</sup> personal day may be approved by the District Superintendent or his/her designee in emergency circumstances. The full 16 days will be credited to each of the above central office administrative positions on July 1 of each year.
7. Each of the above central office administrative positions will be reimbursed each calendar year for health and dental copayments, deductibles and other non-insured incurred expenses not to exceed \$750/calendar year. Any unclaimed amount will be paid as additional salary.
8. For the purpose of this policy, central office administrators with the titles listed above who retire (and qualify for a benefit from NYSTRS or NYSERS) with at least 5 years service with Western Suffolk BOCES will qualify for the following benefits:
  - a. Cash payments at retirement for all accumulated and unused sick leave and/or terminal leave based upon the accumulation of sick days at the rate of one day's pay for every two days accumulated sick leave to a maximum of 220 days accumulated, at the rate of one/two hundred twentieth per day. Employees who have worked for BOCES for more than ten (10) years and who provide notice of intent to retire a minimum of 12 months prior to the effective date shall be paid at the rate of 1.2 days for each 2 days of sick leave up to a maximum of 220 days. All such payments shall be, to the extent permitted under the law, converted to a non-elective contribution to an authorized 403(b) plan.
  - b. Continued payments for the split dollar policies through age 65 but no less than for 15 years. BOCES shall be entitled to receive a refund of all premiums paid after the first year upon the death of the insured. In addition, the Board will continue to provide term insurance through age 70.
  - c. Continued coverage for individual or family health insurance (pursuant to Board policy 5310) vision care insurance and dental insurance. The total cost of this coverage will be assumed by the Board. Employees appointed after January 1, 2017

shall contribute 12% to the cost of individual/family health insurance. Employees who retire on or after 1/1/01 shall have the same choice of health plans offered to active BOCES employees. **Retirees who elect to waive health insurance coverage: see 2c above.**

- d. Said central office administrators retiring after 1/1/01, shall elect one of the choices below. This election shall not be changed after it is made.
- payment by BOCES for health insurance for the employee's spouse upon the death of the employee - or -
  - reimbursement to the employee of the employee's health insurance deductible and unreimbursed medical expenses in an amount not to exceed \$750/year.

#### 9. Summary of Fringe Benefit Provisions by Employee Group

EMPLOYEE GROUP	FRINGE BENEFIT	BOCES COST SHARE
(Term of Agreement)	Health Insurance (appt > 1/1/17)	88%
	Health Insurance (appt < 1/1/17)	100%
	Vision Care Insurance	100%
UNIT 3 Central Adm. N/A	Dental Insurance	100%
	Long-Term Disability 60% of salary minus offsets	100%
Established by Board Policy and/or Individual Contracts	Annual Physical	100%
	Term Life Insurance 1 – 3 x salary/max \$500,000	100%
	Work Year – 12 months	---
	Vacation – 30 days/year	---
	Vacation Accumulation 60 days maximum (see item 4)	---
	Proration Computation 1/220	---
	Sick/Personal 16 days per year (including 3 personal)	---
	Sick Leave	
	Retirement Accumulation 60% X 220/2 days (see item 8b)	
	Retirement Incentive – NO	
	Automobile	Business use only
	Longevity	
	After 10 years of service = \$3300	
15 years of service = \$4300		
16 years of service = \$4500		
17 years of service = \$4800		
18 years of service = \$5000		
19 years of service = \$5300		
20 years of service = \$5500		
Each additional year to 25 years of service = \$100		
26 years of service = \$6150		

27 years of service = \$6300  
 Each additional year to 30 years of service = \$100  
 31 years of service = \$6650  
 Each additional year to 34 = \$50  
 35 years of service = \$6900

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Doctorate	+ \$1,500
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Adopted: August 27, 1996

Premised on policy GCBC-2, 1981 Board Agreement and Charts presented to Board 2/2/94.

Codifies current practice. Readopted: September 8, 1998

Revised and adopted: May 8, 2001

Revised and re-adopted: June 25, 2002

Revised and re-adopted: July 8, 2008

Revised and re-adopted: May 14, 2013

Revised and re-adopted: July 8, 2014

Revised and re-adopted: July 7, 2015

Revised and re-adopted: February 14, 2017

Revised and re-adopted: July 9, 2019

Revised and re-adopted: June 9, 2020

Revised and re-adopted: May 10, 2022

Revised and re-adopted: December 13, 2022