

DeRuyter Central School
711 Railroad Street
DeRuyter, NY 13052

REGULAR MEETING AGENDA

6:00 PM – Elementary Gym
November 18, 2020

Public Comments at Board of Education Meetings – The DeRuyter Central School Board of Education welcomes comments from the public. This is why we provide “Public Comments” as part of our regular agenda. In fairness to everyone, we ask the public to please abide by the following conditions: **1)** The Board reserves the right to limit the comments of individuals to **three (3) minutes**; **2)** It is not appropriate to comment on individual staff members or about personnel matters during public session. We ask that such concerns be addressed initially with the appropriate administrator (usually one of our Principals or Business Administrator); **3)** Your next step should be to address this matter with the Superintendent; **4)** If you are still dissatisfied, please ask the Superintendent to request that this matter be discussed by the Board of Education in Executive Session.

- | | |
|---|--|
| <ul style="list-style-type: none">I. Regular Meeting Call To Order/Pledge of AllegianceII. Establish AgendaIII. Presentations<ul style="list-style-type: none">A. Capital Project – C & S CompaniesIV. Discussion Items<ul style="list-style-type: none">A. Yellow ZoneB. Snow DaysV. Public CommentsVI. Board CommentsVII. Administrative CommentsVIII. Board Action Items<ul style="list-style-type: none">A. Consent Agenda Items<ul style="list-style-type: none">1. Approve Minutes – 10/14/20 (attached)2. Accept Claims Auditor Report (attached)3. Approve Claims Auditor Claim - # 21-004 - \$135.00 (attached)4. Accept Treasurer’s Reports (attached)5. Approve Corrective Action Plan for Fiscal Year Ending 2020 (attached)6. CSE Recommendations (attached)B. Personnel Items<ul style="list-style-type: none">1. Accept Resignation – L. Zaspel (Long Term Elementary Substitute)2. Appoint Elementary Teacher – L. Zaspel-Eff. 11/2/20-11/1/23 - \$51,250 (Prorated)3. Appoint Long-Term Elementary Substitute Teacher – B. Lancaster – Eff. 11/2/20 - \$47,000 (prorated)4. Appoint Substitute – Alyssa Sherline (TIP) – Eff. 11/19/20C. Policy Approval – 1st Reading , waive 2nd Reading - #5676 – Privacy & Security for Student, Teacher and Principal DataIX. Public CommentsNEXT MEETING: December 9, 2020X. Executive Session (If Needed)XI. Adjournment | |
|---|--|

DeRuyter Central School
711 Railroad Street
DeRuyter, NY 13052

REGULAR MEETING UNOFFICIAL MINUTES

6:00 PM – Elementary Gym
October 14, 2020

Members Present: Dean Hathaway, Daniel Degear, Richard Metcalf, Bradley Mierke, Jodi Wiesing
Members Absent: None
Others Present: David Brown, Sandy Welsh, Jim Southard, Jenny Valente, Steve Rafferty, Kim O'Brien, Kevin Springer, Katy Denkenberger, Brandi Compton, Janet Hathaway

I. Audit Committee Meeting

Audit Committee Meeting

A. Call To Order

The Audit Committee Meeting of the DeRuyter Central School Board of Education was called to order by President Hathaway at 6:04 pm.

B. Presentation of 2019-2020 External Audit – Raymond Wager, CPA, PC

Presentation was made by Michael DeBadts of Raymond Wager, PC (Mengel Metzger Barr & Co).

*Presentation of
2019-2020 External
Audit*

Topics

- General Fund Summarization
- Receivables shortfall
- Undesignated Fund Balance – higher than property tax cap – in preparation of more COVID related expenses
- Revenue Summary – only about a 1% variance
- Expenditure Summary – due to school closures in March – gave a bigger variance. Consistent with other schools.
- School Lunch – expenditures in excess was cut in about half. Combination of the CEP and the extra meals that were served during shut-down. Food service has done a good job driving the participation numbers up
- Actuarial accrued liability for retiree health benefits – DeRuyter is in a good position
- No material deficiencies. District does a good job with internal controls. Board should write a procedure for what they want the Claims Auditor to audit.

C. Miscellaneous Items – None

D. Adjournment of Audit Committee Meeting

*Audit Committee
Adjournment*

The DeRuyter Central School Board of Education Audit Committee Meeting was adjourned at 6:22 pm.

II. Regular Meeting Call To Order/Pledge of Allegiance

The Regular Meeting of the DeRuyter Central School Board of Education was called to order by President Hathaway at 6:22 pm.

The Pledge of Allegiance immediately followed.

III. Establish Agenda

RESOLVED, That the Board establish the agenda as presented.

Motion: **CARRIED** **1st: Mierke** **2nd: Degear**
 Vote: **Yes: 5** **No: 0** **Absent: 0**

IV. Presentations

The Board thanked Brandi Compton for her 6 years of dedicated service to the Board and presented her with an appreciation, engraved Apple.

V. Discussion Items

A. Update of COVID – Dr. Brown

Topics:

- Substitute list very short. Critical shortage.
- COVID symptoms – need negative COVID test **OR** doctor's note.
- Mandatory Training for Subs – included COVID, classroom management.
- SUNY Cortland students placed semester by semester as Teacher Immersion Prog. Downside – if SUNY Cortland shuts down, the students are primarily from downstate and they would go home.
- Nurse doing a great job – community is doing well.
- Madison county health department – very helpful. Thank you to Dan Degear
- November 3, 2020 – change to a practice Remote day. Mrs. Valente explained how the day will run. Entire school will be remote. Teachers will be working from school.

B. Capital Project Update – Dr. Brown

Topics:

- November – C&S coming to give a final report
- Kevin Springer – **Topics:**
 - Extra work – have 75K left in the project. Looked at the phase 2 list
 - Generators – very important to obtain. Requested quotes for a generator
 - Magnetic door holders

*Regular Meeting
Call To Order*

*Pledge of
Allegiance*

Established Agenda

Presentation

Discussion Items

COVID

Capital Project

C. NBT Bank Proposal – Mr. Southard

Topics

- Charge per month
- Will not charge more than \$500 per month (as currently charged by Citizen's)
- Based on information provided, recommends moving over to NBT Bank. Board agreed.

D. Change in Dental Program – Mr. Southard

- Excellus dropped our dental plan 2 years ago
- Sister company – Lifetime Benefits picked up the Third Party Administration
- Lifetime is now ending Third Party Administration
- Transitioning back to Excellus
- Talked to Unions
- Working toward a seamless transition

E. School Law Books

Topics

- Cost - \$104.80 per copy
- Cost - \$104.80 per e-book
- Determined – D. Hathaway, J. Southard, S. Welsh receive books. Dr. Brown to receive the e-book version

VI. Public Comments

VII. Board Comments

Topics:

- Nice being in this situation financially – audit quick/smooth –fortunate to have the support from community/staff.
- Closed signs – uninviting. Many students riding skateboards, bikes, etc.. Want to protect the new track/soccer field. Maybe take some over on Oil Mill.
- Community members ask about parking on the road at Oil Mill. Difficult as it belongs to the Town of Cuyler.
- Relay to staff the Board is appreciative of everything they are doing.

VIII. Administrative Comments

As next week is Board appreciation week, tokens of appreciation were presented to the Board made by many classes.

***NBT Bank
Proposal***

***Agreed to move to
NBT Bank***

***Change in Dental
Programs***

School Law Books

Board Comments

***Administrative
Comments***

IX. Board Action Items

A. Consent Agenda Items

RESOLVED, That the Board approve/accept the following Consent Items:

1. Approve Minutes – 9/16/20 (attached)
2. Accept Claims Auditor Report (attached)
3. Approve Claims Auditor Claim - # 21-003 - \$135.00 (attached)
4. Accept Treasurer's Reports (attached)
5. CSE Recommendations (attached)
6. Declare Surplus Equipment – Recyclable Bin
7. Agreements with BOCES (attached): Equivalent of Attendance, Employment Preparation Education, Adult Education Sponsorship, Authorized Signatures, Annual Cooperative Resolution Notification

Motion: CARRIED 1st: Mierke 2nd: Wiesing
Vote: Yes: 5 No: 0 Absent: 0

B. Personnel Items

1. Appoint Substitutes

a. **RESOLVED**, That the Board, upon the recommendation of the Superintendent of Schools, appoint Sara Lowe and Caitlin Clark as a Substitute Teaching Assistant/Teacher Aide, Non-Certified Substitute Teacher.

Motion: CARRIED 1st: Degear 2nd: Mierke
Vote: Yes: 5 No: 0 Absent: 0

b. **RESOLVED**, That the Board, upon the recommendation of the Superintendent of Schools, appoint Meaghan Bruyn and Kendra Barton as Substitute Teachers, Substitute Teaching Assistants/Aides through the SUNY Cortland Teacher Immersion Program effective 9/21/20.

Motion: CARRIED 1st: Metcalf 2nd: MieWiesingrke
Vote: Yes: 5 No: 0 Absent: 0

2. Rescind Coaching Appointments

RESOLVED, That the Board, upon the recommendation of the Superintendent of Schools, rescind the appointments of the following Fall 2020 coaching appointments (passed at the July 7, 2020 Regular Meeting): Matthew Skeelee (Boys' Varsity Soccer), CJ Nye (Boys' Modified Soccer), Mike Radizwon (Girls' Varsity Soccer), Kate Meigs (Girls' Modified Soccer), Tom Moade (Cross Country).

Motion: CARRIED 1st: Degear 2nd: Metcalf
Vote: Yes: 5 No: 0 Absent: 0

Board Action Items

Approved/Accepted Consent Agenda Items

*Appointed S. Lowe
and C. Clark as
Substitute Teaching
Assistant/Teacher
Aide, Non-Certified
Substitute Teacher*

*Approved M. Bruyn
and K. Barton
Substitutes through
the SUNY Cortland
Teacher Immersion
Program.*

*Rescinded Fall
2020 Coaching
appointments*

C. Financial

1. Accept 2019-2020 Audit Report from Mengel Metzger Barr & Co.

a. **RESOLVED**, That the Board accept the 2019-2020 Audit Report from Mengel Metzger Barr & Co. as presented.

Motion: **CARRIED** **1st: Mierke** **2nd: Wiesing**
Vote: **Yes: 5** **No: 0** **Absent: 0**

*Accepted 2019-2020
Audit Report*

X. Public Comments

NEXT MEETING: November 10, 2020

XI. Executive Session (If Needed)

RESOLVED, That the Board adjourn to Executive Session at 7:31 p.m. for the purpose of discussing contract negotiations.

Motion: **CARRIED** **1st: Wiesing** **2nd: Metcalf**
Vote: **Yes: 5** **No: 0** **Absent: 0**

Executive Session

The Board came out of Executive Session at 8:05 p.m.

*Return to Public
Session*

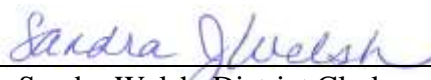
XII. Adjournment

RESOLVED, That the Regular Meeting of the DeRuyter Central School Board of Education be adjourned at 8:06 pm.

Motion: **CARRIED** **1st: Wiesing** **2nd: Degear**
Vote: **Yes: 5** **No: 0** **Absent: 0**

Adjournment

Respectfully Submitted _____


Sandra Welsh, District Clerk

**DeRuyter Central School District
Claims Auditor Report for Board of Education**

Month of October, 2020

	Date and Type of Claims Audited							
	10/6/2020 AP	10/13/2020 AP/PR	10/20/2020 AP	10/27/2020 AP/PR				
Total # of Claims Audited/Payroll Checks	61	126	60	133				
Sales Tax								
NO PO Created								
PO created after Invoice								
Exceeds limit of PO w/out Proper Approvals								
Incorrect Time Being Paid								
missing signature				2				

Detail about Write Up

Date: 10/6/2020 no issues

District Response:

Date: 10/13/2020 no issues

District Response:

Date: 10/20/2020 no issues

District Response:

Date: 10/27/2020 2 sub payroll sheets not signed by supervisor

District Response:

Date:

District Response:

Signature: Bonnie Young

Bonita B. Young, Claims Auditor

Date: 10/27/2020

Bonnie B. Young
2169 Smith Road
DeRuyter, NY 13052
315-378-9608

CLAIMS AUDITOR CLAIM

21-004

October, 2020

To: DeRuyter Central School
711 Railroad Street
DeRuyter, NY 13052

PO#
210054
11-18-20
Sweat

Date	Total Hours	Type of Audit	Rate	Total
10/6/2020	2 1/2	AP	\$15/Hr	\$37.50
10/13/2020	2	AP / PR	\$15/Hr	\$30.00
10/20/2020	2 1/4	AP	\$15/Hr	\$33.75
10/27/2020	2 1/4	AP / PR	\$15/Hr	\$33.75
			\$15/Hr	
			\$15/Hr	
			\$15/Hr	

Total this Claim \$ 135.00 ✓

Bonnie Young
Signature: Claims Auditor

10/27/2020
Date

Kathy L. Denbury
Signature: District Treasurer

10/27/2020
Date

Date of Approval of Board of Education 11-18-20

District Clerk Sju

Treasurer's Monthly Reporting
For the Period From September 1, 2020 ~ September 30, 2020
General Fund

Total available balance as reported at the end of preceding period..... **\$1,680,398.84**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>	
	Extra Class sales tax		
	Medicaid pymts		
	19-20 IDEA 619	\$3,285.00	
	19-20 IDEA 611	\$33,944.00	
	19-20 Title I	\$43,323.00	
	19-20 Title IIA	\$8,557.00	
	Nonresident tuition	\$825.00	
	Utica National Safety Award	\$500.00	
	Fed partial repay Gen for 19-20 payroll loans		
	Leonard Bus sales refund	\$198.00	
	19-20 NYSMEC BOCES Recon	\$8,470.38	
	School Taxes	\$1,344,258.91	
	20-21 VLT	\$23,941.45	
	Lottery Aid	\$406,563.84	
	Total Receipts	\$1,871,666.58	
	Total Receipts, including balance		\$3,552,065.42

DISBURSEMENTS MADE DURING MONTH

Transfer S/F \$ to School Lunch		
Transfer loan to SL		
Transfer for Sales Tax		
Transferred to Trust Agency for Payroll	\$468,764.71	
Transferred to TA for 403B pymts		
Accounts Payable Checks	\$245,351.40	
BANK CHARGE	\$500.00	
Lifetime Dental ACH pymts	\$4,280.59	
Transfer to Federal		
Transfer to Capital		
Transfer to Debt Service	\$17,250.60	
Bounced Checks/bank adjustments	\$997.96	
Total Disbursements	\$737,145.26	
Cash Balance as shown by records		\$2,814,920.16

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month..... \$ 2,821,035.48

Less total of outstanding Checks(see attached list)..... \$6,115.32

Net Balance in Bank..... **\$2,814,920.16**

(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)

Amount of receipts non-deposited (add)..... \$1.00

Statement of cash on hand (not deposited or transferred at end of period):

<u>Date</u>	<u>Source</u>	<u>Amount</u>
8/25/2020	1.00 Test withdrawl from Tax account to be refunded	1.00

Total Cash..... \$1.00

Total Available Balance **\$2,814,921.16**

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/20

Sandra Melnik 11-13-2020
 Clerk of Board of Education Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.

Katy Denkenberger 11/12/2020

Treasurer of School District Date

DERUYTER CENTRAL SCHOOL DIST
Bank Reconciliation for period ending on 9/30/2020



Account: General Fund
Cash Account(s): A 200

Ending Bank Balance:		2,821,035.48
Outstanding Checks (See listing below):	-	6,115.32
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	2,814,920.16
Cash Account Balance:	2,814,920.16

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/20/2017	109405	Shaun Horan	125.00
02/11/2020	112072	Eversan Inc.	186.00
08/12/2020	✓112387	Literacy Resources, LLC	342.36
09/16/2020	✓112457	Hi, Neighbor	10.00
09/16/2020	✓112462	Maintenance Products and Equipment Co.	480.48
09/16/2020	112470	State Chemical Solutions	235.40
09/16/2020	✓112474	Yale Hardward Flooring	425.00
09/22/2020	✓112477	BJU Press	71.71
09/22/2020	✓112483	Cortland County Real Property	341.25
09/22/2020	112484	DCS Yearbook	2,150.00
09/22/2020	✓112490	Maintenance Products and Equipment Co.	1,590.00
09/22/2020	✓112498	WB Mason	83.12
09/22/2020	✓112501	Young, Bonita L.	75.00

Outstanding Check Total: 6,115.32


Prepared By

Approved By

✓ = Cashed as of 10/13/2020

Treasurer's Monthly Reporting
For the Period From September 1, 2020 - September 30, 2020
Trust Agency Fund

Total available balance as reported at the end of preceding period.....

\$82,570.31

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	General, School Lunch, Federal Payroll Coverage	\$490,644.29
	Cobra Insurance pymts	\$12,763.52
	Grime Scholarship	
	Hammond Scholarship	
	SWC Scholarship	\$50.00
	Box Tops for Education/LFE	
	Dr.Clendenning Scholarship	
	Charles Mosley Scholarship	
	B.Denk Memorial Fund	
	Transfer from Gen for 403B pymts - July	
	ERS Reimbursement for overpaid contributions	
	Fed Tax refund for overpymt Jan-March 2020	\$436.53

Total Receipts

\$503,894.34

Total Receipts, including balance

\$596,464.65

DISBURSEMENTS MADE DURING MONTH

Total Checks	\$252,213.21
403B ACH pymts - July	
Transfer to Flex for 2020 Plans	
Transfer to General Fund incorrect payroll transfer	
Transfer to Gen for Health Ins. 19-20	
(Total amount of checks issued and debit charges)	\$252,213.21

Cash Balance as shown by records

\$344,251.44

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month..... \$380,212.64

Less total of outstanding Checks(see attached list)..... \$1,099.94

Less total of outstanding ACH pymts & transfers(see list below)..... \$36,474.80

8/7/2020 Owed to SL for incorrect payroll transfer 34,990.43

8/21/2020 ERS over payment 18.53

9/21/2020 ERS payment cleared in Oct 1,465.84

Total 36,474.80

Net Balance in Bank..... \$342,637.90

(Should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)

Amount of receipts non-deposited (add)..... \$1,613.54

Statement of cash on hand (not deposited or transferred at end of period):

<u>Date</u>	<u>Source</u>	<u>Amount</u>
2/29/2020	Payroll error xfer back to TA	\$1,613.54

Total cash

\$1,613.54

Total Available Balance

\$344,251.44

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/2020


Clerk of Board of Education

11-13-20
Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.


Treasurer of School District

11/12/2020
Date

DERUYTER CENTRAL SCHOOL DIST
Bank Reconciliation for period ending on 9/30/2020



Account: Trust and Agency
Cash Account(s): TA 200

Ending Bank Balance:		380,212.64
Outstanding Checks (See listing below):	-	1,099.94
Deposits in Transit:	+	0.00
Other Credits:	+	1,813.54
Other Debits:	-	36,474.80

Adjusted Ending Bank Balance:	344,251.44
Cash Account Balance:	344,251.44

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
09/15/2020	✓ 601647	Cortland County Sheriff's	58.07
09/15/2020	✓ 601648	CSEA, Inc.	1,037.10
09/15/2020	✓ 601652	PEOPLE	4.77

Outstanding Check Total: 1,099.94


Prepared By

Approved By

✓ = cashed as of 11/13/2020

Treasurer's Monthly Reporting
For the Period From September 1, 2020 ~ September 30, 2020
Federal Fund ~ Special Aid

Total available balance as reported at the end of preceding period..... **\$27,134.13**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	T1, T2 & 611	
	IDEA 619	
	TITLE IIA	
	TITLE I	
	Tuition for PreK	\$2,500.00
	School Yard Sugaring/Critell/Locke	
	SUM SCH	
	Cornell University Grant /T.Bass	
	Ag Literacy Grant	
	Special Aid funds Transferred from Gen	
	Pre K Funds	
	Loan from General	
	Total Receipts	\$2,500.00

Total Receipts, including balance

\$29,634.13

DISBURSEMENTS MADE DURING MONTH

Transfer back to Gen repay loan 7/28/20	
Transfers to TA for PR	\$ 7,340.94
Accounts Payable Checks	\$752.80

(Total amount of checks issued and debit charges) **\$8,093.74**

Cash Balance as shown by records

\$21,540.39

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month..... **\$22,408.00**

Less total of outstanding Checks (see attached list)..... **\$867.84**

Net Balance in Bank..... **\$21,540.16**

(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)

Amount of receipts non-deposited (add)..... **\$0.00**

Statement of cash on hand (not deposited at end of period):

<u>Date</u>	<u>Source</u>	<u>Amount</u>
-------------	---------------	---------------

Total Cash	\$0.00
------------	--------

Total Available Balance

\$21,540.16

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/20


Clerk of Board of Education

Date

11-13-2020

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.

Katy Denkenberger
Treasurer of School District

11/12/2020

Date

DERUYTER CENTRAL SCHOOL DIST
Bank Reconciliation for period ending on 9/30/2020



Account: Special Aid Fund
Cash Account(s): F 200

Ending Bank Balance:		22,408.23
Outstanding Checks (See listing below):	-	867.84
Deposits In Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	21,540.39
Cash Account Balance:	21,540.39

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
08/25/2020	500130	MYCAERT, Inc	299.99
09/16/2020	✓ 500131	CDW-G	190.00
09/16/2020	✓ 500132	Music In Motion	377.85
Outstanding Check Total:			867.84


Prepared By

Approved By

✓ = Cashed as of 11/13/2020

Treasurer's Monthly Reporting
For the Period From September 1, 2020 ~ September 30, 2020
Payroll Account

Total available balance as reported at the end of preceding period..... **\$0.00**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	Interfund Transfer (Net Pay) from Trust Agency to Payroll	\$170,935.23

Interest Earned	
Total Receipts	\$170,935.23

Total Receipts, Including balance **\$170,935.23**

DISBURSEMENTS MADE DURING MONTH

Transfer to General for Write off Amt	
Transfer to Trust and Agency	
Payroll Checks	\$170,935.23

(Total amount of checks issued and debit charges)	\$170,935.23
---	---------------------

Cash Balance as shown by records **\$0.00**

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month.....	\$7,397.53
---	------------

Less total of outstanding Checks (see attached list).....	\$5,783.99
---	------------

Less amount to be transferred back to TA -PR error 12/27	1613.54
--	---------

Net Balance in Bank.....	\$0.00
--------------------------	--------

(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)

Amount of receipts non-deposited (add).....	\$0.00
---	--------

TABLE 2 Statement of cash on hand (not deposited at end of period):

<u>Date</u>	<u>Source</u>	<u>Amount</u>
-------------	---------------	---------------

Total Available Balance **\$0.00**

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/2020


Clerk of Board of Education

11-13-2020
Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.

Katy Denkenberger

Treasurer of School District

11/12/2020

Date

Treasurer's Monthly Reporting
For the Period From September 1, 2020 ~ September 30, 2020
School Lunch Fund "C"

Total available balance as reported at the end of preceding period..... **\$64,073.14**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	Breakfast/Lunch Program	\$634.72
	Catering	
	online Sales	\$65.00
	NYS/FED Deposit for June	
	Petty Cash & Drawer \$ Returned	
	Transfer from Gen to Cafeteria for sales tax payment	
	Vendor Credits/Refunds	
	unpaid lunch money	
	payment for negative balances	
	Loan from General	
	Retrun of Register Petty Cash	
	Total Receipts	\$699.72

Total Receipts, including balance

\$64,772.86

DISBURSEMENTS MADE DURING MONTH

Transfer Credit to General

Sales Tax auto pymt	
Accounts Payable Checks	\$8,207.52
Payroll	\$14,538.64
(Total amount of checks issued and debit charges)	\$22,746.16

Cash Balance as shown by records

\$42,026.70

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month..... **\$6,653.71**

Less total of outstanding Checks (see attached list)..... **\$0.00**

Net Balance in Bank..... **\$6,653.71**

(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)

Amount of receipts non-deposited (add)..... **\$35,372.99**

Statement of cash on hand (not deposited at end of period):

<u>Date</u>	<u>Source</u>	<u>Amount</u>
8/7/2020	Due from TA for Payroll Transfer error	\$ 34,990.43
9/21/2020	Due from Gen for Sales Tax pymt	\$ 187.95
9/30/2020	Sept SL deposits in Oct	\$ 184.61
9/30/2020	Sept SL online pymt cleared in Oct	\$ 10.00
	Total Cash	\$35,372.99

Total Available Balance

\$42,026.70

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/20

 11-13-2020
 Clerk of Board of Education Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.

Katy Denkenberger

Treasurer of School District

Date 11/12/2020

DERUYTER CENTRAL SCHOOL DIST
Bank Reconciliation for period ending on 9/30/2020



Account: School Lunch Fund
Cash Account(s): C 200

Ending Bank Balance:		6,653.71
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	35,372.99
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	42,026.70
Cash Account Balance:	42,026.70

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
Outstanding Check Total:			0.00


Prepared By

Approved By

Treasurer's Monthly Reporting
For the Period From September 1, 2020 ~ September 30, 2020
Capital Checking

Total available balance as reported at the end of preceding period..... **\$1,925,214.52**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>
7/9/2020	BAN	
	RAN	
7/24/2020	Plan print refund for set returned	

Interest Earned	\$0.00
Total Receipts	\$0.00

Total Receipts, including balance **\$1,925,214.52**

DISBURSEMENTS MADE DURING MONTH

Accounts Payable Checks	\$751,624.31
Transfer To Debt Service-BAN pymt	
Transfer to General-repay loan	
Transfer to Federal acct	
(Total amount of checks issued and debit charges)	\$751,624.31

Cash Balance as shown by records **\$1,173,590.21**

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month..... **\$1,173,590.21**

Less total of outstanding Checks (see attached list)..... **\$0.00**
(see list on reverse side of report)

Net Balance in Bank..... **\$1,173,590.21**

(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)

Amount of receipts non-deposited (add)..... **\$0.00**

Statement of cash on hand (not deposited at end of period):

<u>Date</u>	<u>Source</u>	<u>Amount</u>
-------------	---------------	---------------

Total Cash	\$0.00
------------	---------------

Total Available Balance **\$1,173,590.21**

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/20



Clerk of Board of Education

11-13-2020
Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.

Katy Denkenberger

Treasurer of School District

11/12/2020
Date

DERUYTER CENTRAL SCHOOL DIST
Bank Reconciliation for period ending on 9/30/2020



Account: Capital Fund
Cash Account(s): H 200

Ending Bank Balance:		1,173,590.21
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	1,173,590.21
Cash Account Balance:	1,173,590.21

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
------------	--------------	-------	--------

Outstanding Check Total:			0.00
---------------------------------	--	--	-------------


Prepared By

Approved By

Treasurer's Monthly Reporting
For the Period from September 1, 2020 ~ September 30, 2020
Extra Curriculum Activity Accounts

Total available balance as reported at the end of preceding period..... **\$50,935.05**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>	
	BAND		
	DRAMA		
	Elem Student Council		
	FFA Club		
	National Honor Society	\$	578.55
	Student Council		
	Yearbook		
	Class of 2018		
	Class of 2019		
	Class of 2020		
	Class of 2021		
	Class of 2022		
	Class of 2023		
	Class of 2024		
	SADD		
	Bounced Checks (2)		
	Interest Earned		
	Total Receipts	\$	578.55
	Total Receipts, including balance	\$51,513.60	\$51,513.60

DISBURSEMENTS MADE DURING MONTH

AP Checks	\$26.24	
JE expense from Band		
Transfer to TA		
(Total amount of checks issued and debit charges)	\$26.24	
Cash Balance as shown by records		\$51,487.36

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month.....	\$52,658.84
Less total of outstanding Checks (see attached list).....	\$1,176.88
Net Balance in Bank.....	\$51,481.96
(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)	
Amount of receipts non-deposited (add).....	\$5.40
Statement of cash on hand (not deposited at end of period):	

<u>Date</u>	<u>Source</u>	<u>Amount</u>
2/28/2017	Check Cashed Incorrectly	\$0.02
3/31/2018	TA payback OT for incorrect check	\$5.38
	Total Cash	\$5.40
Total Available Balance		\$51,487.36

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/20


 Clerk of Board of Education

11-13-2020
 Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.


 Treasurer of School District

11/12/2020
 Date

DERUYTER CENTRAL SCHOOL DIST
Bank Reconciliation for period ending on 9/30/2020



Account: Extra Curricular
Cash Account(s): OT 200

Ending Bank Balance:		52,658.84
Outstanding Checks (See listing below):	-	1,176.88
Deposits in Transit:	+	0.00
Other Credits:	+	5.40
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	51,487.36
Cash Account Balance:	0.00

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/12/2018	5937	LaClair, Kaylee	30.00
06/30/2018	5948	Ladd, Linda	52.24
02/26/2020	6183	Jessica Vadala	95.52
05/19/2020	6232	Carol Buchovecky	80.00
06/04/2020	6287	Anthony Hatto	250.00
06/16/2020	6309	Celeste Buchovecky	46.44
06/16/2020	6320	Anthony Hatto	250.00
06/16/2020	6328	Linda Lidell	46.44
06/29/2020	6343	Diana Breed	75.00
06/29/2020	6345	Celeste Buchovecky	75.00
06/29/2020	6356	Alan Marshall	75.00
06/29/2020	6361	Sunshine Shelby	75.00
09/28/2020	✓ 6365	Countryside Hardware	26.24

Outstanding Check Total: 1,176.88


Prepared By

Approved By

✓ = cashed as of 11/13/2020

Treasurer's Monthly Reporting
For the Period From September 1, 2020 ~ September 30, 2020
Flex Spending Account

Total available balance as reported at the end of preceding period..... **\$20,606.45**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	Enrollment Amounts for 2020 plans	
	Lifetime Reimbursement Repayment	

Interest Earned	\$0.00
Total Receipts	\$0.00

Total Receipts, Including balance **\$20,606.45**

DISBURSEMENTS MADE DURING MONTH

Total ACH pymts **\$2,158.81**

(Total amount of checks issued and debit charges) **\$2,158.81**

Cash Balance as shown by records **\$18,447.64**

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month..... **\$18,447.64**

Less total of outstanding Checks/Transfers..... **\$0.00**

List of Outstanding Checks/Transfers

<u>Check #</u>	<u>Amount</u>
----------------	---------------

Net Balance in Bank..... **\$18,447.64**

(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)

Amount of receipts non-deposited (add)..... **\$0.00**

Statement of cash on hand (not deposited at end of period):

<u>Date</u>	<u>Source</u>	<u>Amount</u>
-------------	---------------	---------------

Total Available Balance **\$18,447.64**

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/20


Clerk of Board of Education

11-13-2020
Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.

Katy Denkenberger

11/12/2020

Treasurer of School District

DERUYTER CENTRAL SCHOOL DIST
Bank Reconciliation for period ending on 9/30/2020



Account: Flex Spending
Cash Account(s): TA 20001

Ending Bank Balance:		18,447.64
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	18,447.64
Cash Account Balance:	18,447.64

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
------------	--------------	-------	--------

Outstanding Check Total:	0.00
--------------------------	------


Prepared By

Approved By

Treasurer's Monthly Reporting
For the Period From September 1, 2020 - September 30, 2020
Debt Service

Total available balance as reported at the end of preceding period..... **\$0.00**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	Capital Trasfer for BAN pymt	
	General Transfer	\$17,250.60
	Interest Earned	\$0.00
	Total Recelpts	\$17,250.60

Total Receipts, including balance

\$17,250.60

DISBURSEMENTS MADE DURING MONTH

Key Govt Finance Pymt	
BAN Pymt	
Energy Performance payments	\$17,250.60
ERS Annual Invoice wire pymt	
(Total amount of checks issued and debit charges)	\$17,250.60

Cash Balance as shown by records

\$0.00

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month.....	\$0.00
Less total of outstanding Checks (see attached).....	\$0.00
Net Balance in Bank.....	\$0.00
(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)	
Amount of recelpts non-deposited (add).....	\$0.00
Statement of cash on hand (not deposited at end of period):	

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	Total Cash	\$0.00

Total Available Balance **\$0.00**

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/20


 Clerk of Board of Education

11-13-2020
 Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.

Katy Denkenberger
 Treasurer of School District

11/12/2020
 Date

DERUYTER CENTRAL SCHOOL DIST
Bank Reconciliation for period ending on 9/30/2020



Account: Debt Service Account
Cash Account(s): V 201

Ending Bank Balance:		0.00
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	0.00
Cash Account Balance:	0.00

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
------------	--------------	-------	--------

Outstanding Check Total:			0.00
--------------------------	--	--	------


Prepared By

Approved By

Treasurer's Monthly Reporting
For the Period From September 1, 2020 ~ September 30, 2020
TE Account NON Expendable Accounts

Total available balance as reported at the end of preceding period..... **\$832.25**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	Interest Earned:	
	Moore	

Interest Earned	
Total Receipts	\$0.00

Total Receipts, Including balance	\$832.25
-----------------------------------	-----------------

DISBURSEMENTS MADE DURING MONTH

Total checks	\$200.00
--------------	-----------------

(Total amount of checks issued and debit charges)	\$200.00
---	-----------------

Cash Balance as shown by records	\$632.25
---	-----------------

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month.....	\$ 832.25
---	-----------

Less total of outstanding Checks (see attached).....	0.00
--	------

Net Balance in Bank.....	\$ 832.25
--------------------------	-----------

(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)

Amount of receipts non-deposited (add).....	\$ -
---	------

Statement of cash on hand (not deposited at end of period):

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	Total Cash	\$0.00

Total Available Balance	\$832.25
--------------------------------	-----------------

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/20

	<u>11-13-2020</u>
Clerk of Board of Education	Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.

Katy Denkenberger	11/12/2020
Treasurer of School District	Date

DERUYTER CENTRAL SCHOOL DIST
Bank Reconciliation for period ending on 9/30/2020



Account: Joan Moore Memorial
Cash Account(s): TE 20091

Ending Bank Balance:		832.25
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	832.25
Cash Account Balance:	832.25

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
------------	--------------	-------	--------

Outstanding Check Total:			0.00
--------------------------	--	--	------


Prepared By

Approved By

Treasurer's Monthly Reporting
For the Period September 1, 2020 - September 30, 2020
Risk Retention

Total available balance as reported at the end of preceding period..... **\$28,462.95**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	Interest Earned	\$0.00
	Total Receipts	\$0.00

Total Receipts, including balance **\$28,462.95**

DISBURSEMENTS MADE DURING MONTH

Total Checks

(Total amount of checks issued and debit charges)	\$0.00
---	--------

Cash Balance as shown by records **\$28,462.95**

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month.....	\$28,462.95
Less total of outstanding Checks(see attached).....	\$0.00
Net Balance in Bank.....	\$28,462.95
(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)	
*Amount of receipts non-deposited (add).....	\$0.00

<u>Date</u>	<u>Source</u>	<u>Amount</u>
-------------	---------------	---------------

Total: 0.00

Total Available Balance **\$28,462.95**

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/2020


Clerk of Board of Education

11-13-2020
Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.

Katy Denkenberger
Treasurer of School District

11/12/2020
Date

Treasurer's Monthly Reporting
For the Period September 1, 2020 - September 30, 2020
Reserve for Repairs

Total available balance as reported at the end of preceding period..... **\$69,689.17**

RECEIPTS DURING MONTH

(with breakdown of source including full amount of all short term loans)

<u>Date</u>	<u>Source</u>	<u>Amount</u>
	Interest Earned	\$0.00
	Total Receipts	\$0.00

Total Receipts, including balance **\$69,689.17**

DISBURSEMENTS MADE DURING MONTH

Total Checks

(Total amount of checks issued and debit charges) **\$0.00**

Cash Balance as shown by records **\$69,689.17**

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month..... **\$69,689.17**

Less total of outstanding Checks (see attached)..... **\$0.00**

Net Balance in Bank..... **\$69,689.17**

(should agree with Cash Balance ABOVE unless there are non-deposited funds in treasurer's hands)

Amount of receipts non-deposited (add)..... **\$0.00**

Statement of cash on hand (not deposited at end of period):

<u>Date</u>	<u>Source</u>	<u>Amount</u>
-------------	---------------	---------------

Total Cash	\$0.00
-------------------	---------------

Total Available Balance **\$69,689.17**

Received by the Board of Education and entered as a part of the minutes of the Board Meeting held: 11/18/2020


Clerk of Board of Education

11-13-2020
Date

This is certify that the above Cash Balance is in agreement with my bank statement, as reconciled.


Treasurer of School District

11/12/2020
Date

DeRuyter CSD Corrective Action Plan for the External Audit of the FYE 06/30/2020

Item	Audit Finding	Management Response	Corrective Action	Deadline Date
13.1	Internal Accounting Limitations	As noted, this is a common concern for smaller school districts.	We will strive to improve our skills and abilities to assist more fully in the preparation of the GAAP statements	Ongoing
13.2	District Treasurer Duties	We are constantly reviewing and monitoring the controls. As noted, this is a common concern for smaller school districts	We are continuing to assess and update mitigating controls to assure that there is limited risk for any issues. With the pending change in treasurer, this will again be reviewed.	Ongoing
13.7	Summer School Special Education	This process continues.	We are still working to ensure that all special education costs from the summer are placed in the federal fund to line it up with the funding stream.	Ongoing
17.2	Claims Auditor	Concern noted.	The board will review the directions given to the Claims Auditor and work to ensure that the expectations are clear and performance of the duties follows those expectations.	Ongoing
19.1	Online Banking	Concern noted.	This solution was delayed due to the COVID-19 pandemic where every device was in use. We have received more chromebooks and will dedicate a chromebook to this purpose.	06/30/2021
20.1	Fund Balance	Concern noted.	With the COVID-19 pandemic and the potential reductions to state aid, the district feels that having resources in place for unplanned expenses or reductions in revenue is advisable.	6/30/2021
20.2	Computer Controls	Concern noted.	The district will work with CNYRIC to complete the process to develop a disaster recovery plan.	6/30/2021

To be reviewed by the Board of Education at the 11/18/2020 Regular Meeting

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA**

The District is committed to maintaining the privacy and security of student data and teacher and principal data and will follow all applicable laws and regulations for the handling and storage of this data in the District and when disclosing or releasing it to others, including, but not limited to, third-party contractors. The District adopts this policy to implement the requirements of Education Law Section 2-d and its implementing regulations, as well as to align the District's data privacy and security practices with the National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity (Version 1.1).

Definitions

As provided in Education Law Section 2-d and/or its implementing regulations, the following terms, as used in this policy, will mean:

- a) "Breach" means the unauthorized acquisition, access, use, or disclosure of student data and/or teacher or principal data by or to a person not authorized to acquire, access, use, or receive the student data and/or teacher or principal data.
- b) "Building principal" means a building principal subject to annual performance evaluation review under the provisions of Education Law Section 3012-c.
- c) "Classroom teacher" means a teacher subject to annual performance evaluation review under the provisions of Education Law Section 3012-c.
- d) "Commercial or marketing purpose" means the sale of student data; or its use or disclosure for purposes of receiving remuneration, whether directly or indirectly; the use of student data for advertising purposes, or to develop, improve, or market products or services to students.
- e) "Contract or other written agreement" means a binding agreement between an educational agency and a third-party, which includes, but is not limited to, an agreement created in electronic form and signed with an electronic or digital signature or a click-wrap agreement that is used with software licenses, downloaded, and/or online applications and transactions for educational technologies and other technologies in which a user must agree to terms and conditions prior to using the product or service.
- f) "Disclose" or "disclosure" means to permit access to, or the release, transfer, or other communication of personally identifiable information by any means, including oral, written, or electronic, whether intended or unintended.
- g) "Education records" means an education record as defined in the Family Educational Rights and Privacy Act and its implementing regulations, 20 USC Section 1232g and 34 CFR Part 99, respectively.
- h) "Educational agency" means a school district, board of cooperative educational services (BOCES), school, or the New York State Education Department (NYSED).
- i) "Eligible student" means a student who is eighteen years or older.

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- j) "Encryption" means methods of rendering personally identifiable information unusable, unreadable, or indecipherable to unauthorized persons through the use of a technology or methodology specified or permitted by the Secretary of the United States Department of Health and Human Services in guidance issued under 42 USC Section 17932(h)(2).
- k) "FERPA" means the Family Educational Rights and Privacy Act and its implementing regulations, 20 USC Section 1232g and 34 CFR Part 99, respectively.
- l) "NIST Cybersecurity Framework" means the U.S. Department of Commerce National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity (Version 1.1). A copy of the NIST Cybersecurity Framework is available at the Office of Counsel, State Education Department, State Education Building, Room 148, 89 Washington Avenue, Albany, New York 12234.
- m) "Parent" means a parent, legal guardian, or person in parental relation to a student.
- n) "Personally identifiable information (PII)," as applied to student data, means personally identifiable information as defined in 34 CFR Section 99.3 implementing the Family Educational Rights and Privacy Act, 20 USC Section 1232g, and, as applied to teacher or principal data, means personally identifying information as this term is defined in Education Law Section 3012-c(10).
- o) "Release" has the same meaning as disclosure or disclose.
- p) "Student" means any person attending or seeking to enroll in an educational agency.
- q) "Student data" means personally identifiable information from the student records of an educational agency.
- r) "Teacher or principal data" means personally identifiable information from the records of an educational agency relating to the annual professional performance reviews of classroom teachers or principals that is confidential and not subject to release under the provisions of Education Law Sections 3012-c and 3012-d.

"Third-party contractor" means any person or entity, other than an educational agency, that receives student data or teacher or principal data from an educational agency pursuant to a contract or other written agreement for purposes of providing services to the educational agency, including but not limited to data management or storage services, conducting studies for or on behalf of the educational agency, or audit or evaluation of publicly funded programs. This term will include an educational partnership organization that receives student and/or teacher or principal data from a school district to carry out its responsibilities pursuant to Education Law Section 211-e and is not an educational agency, and a not-for-profit corporation or other nonprofit organization, other than an educational agency.

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- s) "Unauthorized disclosure" or "unauthorized release" means any disclosure or release not permitted by federal or state statute or regulation, any lawful contract or written agreement, or that does not respond to a lawful order of a court or tribunal or other lawful order.

Data Collection Transparency and Restrictions

As part of its commitment to maintaining the privacy and security of student data and teacher and principal data, the District will take steps to minimize its collection, processing, and transmission of PII. Additionally, the District will:

- a) Not sell PII nor use or disclose it for any marketing or commercial purpose or facilitate its use or disclosure by any other party for any marketing or commercial purpose or permit another party to do so.
- b) Ensure that it has provisions in its contracts with third-party contractors or in separate data sharing and confidentiality agreements that require the confidentiality of shared student data or teacher or principal data be maintained in accordance with law, regulation, and District policy.

Except as required by law or in the case of educational enrollment data, the District will not report to NYSED the following student data elements:

- a) Juvenile delinquency records;
- b) Criminal records;
- c) Medical and health records; and
- d) Student biometric information.

Nothing in Education Law Section 2-d or this policy should be construed as limiting the administrative use of student data or teacher or principal data by a person acting exclusively in the person's capacity as an employee of the District.

Chief Privacy Officer

The Commissioner of Education has appointed a Chief Privacy Officer who will report to the Commissioner on matters affecting privacy and the security of student data and teacher and principal data. Among other functions, the Chief Privacy Officer is authorized to provide assistance to educational agencies within the state on minimum standards and best practices associated with privacy and the security of student data and teacher and principal data.

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

The District will comply with its obligation to report breaches or unauthorized releases of student data or teacher or principal data to the Chief Privacy Officer in accordance with Education Law Section 2-d, its implementing regulations, and this policy.

The Chief Privacy Officer has the power, among others, to:

- a) Access all records, reports, audits, reviews, documents, papers, recommendations, and other materials maintained by the District that relate to student data or teacher or principal data, which includes, but is not limited to, records related to any technology product or service that will be utilized to store and/or process PII; and
- b) Based upon a review of these records, require the District to act to ensure that PII is protected in accordance with laws and regulations, including but not limited to requiring the District to perform a privacy impact and security risk assessment.

Data Protection Officer

The District has designated a District employee to serve as the District's Data Protection Officer. The Data Protection Officer for the District is the District Technology Coordinator

The Data Protection Officer is responsible for the implementation and oversight of this policy and any related procedures including those required by Education Law Section 2-d and its implementing regulations, as well as serving as the main point of contact for data privacy and security for the District.

The District will ensure that the Data Protection Officer has the appropriate knowledge, training, and experience to administer these functions. The Data Protection Officer may perform these functions in addition to other job responsibilities. Additionally, some aspects of this role may be outsourced to a provider such as a BOCES, to the extent available.

District Data Privacy and Security Standards

The District will use the National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity (Version 1.1) (Framework) as the standard for its data privacy and security program. The Framework is a risk-based approach to managing cybersecurity risk and is composed of three parts: the Framework Core, the Framework Implementation Tiers, and the Framework Profiles. The Framework provides a common taxonomy and mechanism for organizations to:

- a) Describe their current cybersecurity posture;
- b) Describe their target state for cybersecurity;
- c) Identify and prioritize opportunities for improvement within the context of a continuous and repeatable process;
- d) Assess progress toward the target state; and

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- e) Communicate among internal and external stakeholders about cybersecurity risk.

The District will protect the privacy of PII by:

- a) Ensuring that every use and disclosure of PII by the District benefits students and the District by considering, among other criteria, whether the use and/or disclosure will:
 - 1. Improve academic achievement;
 - 2. Empower parents and students with information; and/or
 - 3. Advance efficient and effective school operations.
- b) Not including PII in public reports or other public documents.

The District affords all protections under FERPA and the Individuals with Disabilities Education Act and their implementing regulations to parents or eligible students, where applicable.

Third-Party Contractors**District Responsibilities**

The District will ensure that whenever it enters into a contract or other written agreement with a third-party contractor under which the third-party contractor will receive student data or teacher or principal data from the District, the contract or written agreement will include provisions requiring that confidentiality of shared student data or teacher or principal data be maintained in accordance with law, regulation, and District policy.

In addition, the District will ensure that the contract or written agreement includes the third-party contractor's data privacy and security plan that has been accepted by the District.

The third-party contractor's data privacy and security plan must, at a minimum:

- a) Outline how the third-party contractor will implement all state, federal, and local data privacy and security contract requirements over the life of the contract, consistent with District policy;
- b) Specify the administrative, operational, and technical safeguards and practices the third-party contractor has in place to protect PII that it will receive under the contract;
- c) Demonstrate that the third-party contractor complies with the requirements of 8 NYCRR Section 121.3(c);

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- d) Specify how officers or employees of the third-party contractor and its assignees who have access to student data or teacher or principal data receive or will receive training on the laws governing confidentiality of this data prior to receiving access;
- e) Specify if the third-party contractor will utilize subcontractors and how it will manage those relationships and contracts to ensure PII is protected;
- f) Specify how the third-party contractor will manage data privacy and security incidents that implicate PII including specifying any plans to identify breaches and unauthorized disclosures, and to promptly notify the District;
- g) Describe whether, how, and when data will be returned to the District, transitioned to a successor contractor, at the District's option and direction, deleted or destroyed by the third-party contractor when the contract is terminated or expires; and
- h) Maintain reasonable administrative, technical, and physical safeguards to protect the security, confidentiality, and integrity of PII in its custody;
- i) Include a signed copy of the Parents' Bill of Rights for Data Privacy and Security.

Third-Party Contractor Responsibilities

Each third-party contractor, that enters into a contract or other written agreement with the District under which the third-party contractor will receive student data or teacher or principal data from the District, is required to:

- a) Adopt technologies, safeguards, and practices that align with the NIST Cybersecurity Framework;
- b) Comply with District policy and Education Law Section 2-d and its implementing regulations;
- c) Limit internal access to PII to only those employees or subcontractors that have legitimate educational interests (i.e., they need access to provide the contracted services);
- d) Not use the PII for any purpose not explicitly authorized in its contract;
- e) Not disclose any PII to any other party without the prior written consent of the parent or eligible student:
 - 1. Except for authorized representatives of the third-party contractor such as a subcontractor or assignee to the extent they are carrying out the contract and in compliance with law, regulation, and its contract with the District; or
 - 2. Unless required by law or court order and the third-party contractor provides a notice of the disclosure to NYSED, the Board, or the institution that provided the information no later than the time the information is disclosed, unless providing notice of the disclosure is expressly prohibited by law or court order;

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- f) Maintain reasonable administrative, technical, and physical safeguards to protect the security, confidentiality, and integrity of PII in its custody;
- g) Use encryption to protect PII in its custody while in motion or at rest; and
- h) Not sell PII nor use or disclose it for any marketing or commercial purpose or facilitate its use or disclosure by any other party for any marketing or commercial purpose or permit another party to do so.

Where a third-party contractor engages a subcontractor to perform its contractual obligations, the data protection obligations imposed on the third-party contractor by law and contract apply to the subcontractor.

Cooperative Educational Services through a BOCES

The District may not be required to enter into a separate contract or data sharing and confidentiality agreement with a third-party contractor that will receive student data or teacher or principal data from the District under all circumstances.

For example, the District may not need its own contract or agreement where:

- a) It has entered into a cooperative educational service agreement (CoSer) with a BOCES that includes use of a third-party contractor's product or service; and
- b) That BOCES has entered into a contract or data sharing and confidentiality agreement with the third-party contractor, pursuant to Education Law Section 2-d and its implementing regulations, that is applicable to the District's use of the product or service under that CoSer.

To meet its obligations whenever student data or teacher or principal data from the District is received by a third-party contractor pursuant to a CoSer, the District will consult with the BOCES to, among other things:

- a) Ensure there is a contract or data sharing and confidentiality agreement pursuant to Education Law Section 2-d and its implementing regulations in place that would specifically govern the District's use of a third-party contractor's product or service under a particular CoSer;
- b) Determine procedures for including supplemental information about any applicable contracts or data sharing and confidentiality agreements that a BOCES has entered into with a third-party contractor in its Parents' Bill of Rights for Data Privacy and Security;
- c) Ensure appropriate notification is provided to affected parents, eligible students, teachers, and/or principals about any breach or unauthorized release of PII that a third-party contractor has received from the District pursuant to a BOCES contract; and

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- d) Coordinate reporting to the Chief Privacy Officer to avoid duplication in the event the District receives information directly from a third-party contractor about a breach or unauthorized release of PII that the third-party contractor received from the District pursuant to a BOCES contract.

Click-Wrap Agreements

Periodically, District staff may wish to use software, applications, or other technologies in which the user must "click" a button or box to agree to certain online terms of service prior to using the software, application, or other technology. These are known as "click-wrap agreements" and are considered legally binding "contracts or other written agreements" under Education Law Section 2-d and its implementing regulations.

District staff are prohibited from using software, applications, or other technologies pursuant to a click-wrap agreement in which the third-party contractor receives student data or teacher or principal data from the District unless they have received prior approval from the District's Data Privacy Officer or designee.

The District will develop and implement procedures requiring prior review and approval for staff use of any software, applications, or other technologies pursuant to click-wrap agreements.

Parents' Bill of Rights for Data Privacy and Security

The District will publish its Parents' Bill of Rights for Data Privacy and Security (Bill of Rights) on its website. Additionally, the District will include the Bill of Rights with every contract or other written agreement it enters into with a third-party contractor under which the third-party contractor will receive student data or teacher or principal data from the District.

The Bill of Rights will contain all required elements including supplemental information for each contract the District enters into with a third-party contractor where the third-party contractor receives student data or teacher or principal data from the District. The supplemental information must be developed by the District and include the following information:

- a) The exclusive purposes for which the student data or teacher or principal data will be used by the third-party contractor, as defined in the contract;
- b) How the third-party contractor will ensure that the subcontractors, or other authorized persons or entities to whom the third-party contractor will disclose the student data or teacher or principal data, if any, will abide by all applicable data protection and security requirements, including but not limited to those outlined in applicable laws and regulations (e.g., FERPA; Education Law Section 2-d);

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- c) The duration of the contract, including the contract's expiration date, and a description of what will happen to the student data or teacher or principal data upon expiration of the contract or other written agreement (e.g., whether, when, and in what format it will be returned to the District, and/or whether, when, and how the data will be destroyed);
- d) If and how a parent, student, eligible student, teacher, or principal may challenge the accuracy of the student data or teacher or principal data that is collected;
- e) Where the student data or teacher or principal data will be stored, described in a manner as to protect data security, and the security protections taken to ensure the data will be protected and data privacy and security risks mitigated; and
- f) Address how the data will be protected using encryption while in motion and at rest.

The District will publish on its website the supplement to the Bill of Rights (i.e., the supplemental information described above) for any contract or other written agreement it has entered into with a third-party contractor that will receive PII from the District. The Bill of Rights and supplemental information may be redacted to the extent necessary to safeguard the privacy and/or security of the District's data and/or technology infrastructure.

Right of Parents and Eligible Students to Inspect and Review Students' Education Records

Consistent with the obligations of the District under FERPA, parents and eligible students have the right to inspect and review a student's education record by making a request directly to the District in a manner prescribed by the District.

The District will ensure that only authorized individuals are able to inspect and review student data. To that end, the District will take steps to verify the identity of parents or eligible students who submit requests to inspect and review an education record and verify the individual's authority to do so.

Requests by a parent or eligible student for access to a student's education records must be directed to the District and not to a third-party contractor. The District may require that requests to inspect and review education records be made in writing.

The District will notify parents annually of their right to request to inspect and review their child's education record including any student data stored or maintained by the District through its annual FERPA notice. A notice separate from the District's annual FERPA notice is not required.

The District will comply with a request for access to records within a reasonable period, but not more than 45 calendar days after receipt of a request.

The District may provide the records to a parent or eligible student electronically, if the parent consents. The District must transmit the PII in a way that complies with laws and regulations. Safeguards associated with industry standards and best practices, including but not limited to encryption and password protection, must be in place when education records requested by a parent or eligible student are electronically transmitted.

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)****Complaints of Breach or Unauthorized Release of Student Data and/or Teacher or Principal
Data**

The District will inform parents, through its Parents' Bill of Rights for Data Privacy and Security, that they have the right to submit complaints about possible breaches of student data to the Chief Privacy Officer at NYSED. In addition, the District has established the following procedures for parents, eligible students, teachers, principals, and other District staff to file complaints with the District about breaches or unauthorized releases of student data and/or teacher or principal data:

- a) All complaints must be submitted to the District's Data Protection Officer in writing.
- b) Upon receipt of a complaint, the District will promptly acknowledge receipt of the complaint, commence an investigation, and take the necessary precautions to protect PII.
- c) Following the investigation of a submitted complaint, the District will provide the individual who filed the complaint with its findings. This will be completed within a reasonable period of time, but no more than 60 calendar days from the receipt of the complaint by the District.
- d) If the District requires additional time, or where the response may compromise security or impede a law enforcement investigation, the District will provide the individual who filed the complaint with a written explanation that includes the approximate date when the District anticipates that it will respond to the complaint.

These procedures will be disseminated to parents, eligible students, teachers, principals, and other District staff.

The District will maintain a record of all complaints of breaches or unauthorized releases of student data and their disposition in accordance with applicable data retention policies.

Reporting a Breach or Unauthorized Release

The District will report every discovery or report of a breach or unauthorized release of student data or teacher or principal data within the District to the Chief Privacy Officer without unreasonable delay, but no more than ten calendar days after the discovery.

Each third-party contractor that receives student data or teacher or principal data pursuant to a contract or other written agreement entered into with the District will be required to promptly notify the District of any breach of security resulting in an unauthorized release of the data by the third-party contractor or its assignees in violation of applicable laws and regulations, the Parents' Bill of Rights for Student Data Privacy and Security, District policy, and/or binding contractual obligations relating to data privacy and security, in the most expedient way possible and without unreasonable delay, but no more than seven calendar days after the discovery of the breach.

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

In the event of notification from a third-party contractor, the District will in turn notify the Chief Privacy Officer of the breach or unauthorized release of student data or teacher or principal data no more than ten calendar days after it receives the third-party contractor's notification using a form or format prescribed by NYSED.

Investigation of Reports of Breach or Unauthorized Release by the Chief Privacy Officer

The Chief Privacy Officer is required to investigate reports of breaches or unauthorized releases of student data or teacher or principal data by third-party contractors. As part of an investigation, the Chief Privacy Officer may require that the parties submit documentation, provide testimony, and may visit, examine, and/or inspect the third-party contractor's facilities and records.

Upon the belief that a breach or unauthorized release constitutes criminal conduct, the Chief Privacy Officer is required to report the breach and unauthorized release to law enforcement in the most expedient way possible and without unreasonable delay.

Third-party contractors are required to cooperate with the District and law enforcement to protect the integrity of investigations into the breach or unauthorized release of PII.

Upon conclusion of an investigation, if the Chief Privacy Officer determines that a third-party contractor has through its actions or omissions caused student data or teacher or principal data to be breached or released to any person or entity not authorized by law to receive this data in violation of applicable laws and regulations, District policy, and/or any binding contractual obligations, the Chief Privacy Officer is required to notify the third-party contractor of the finding and give the third-party contractor no more than 30 days to submit a written response.

If after reviewing the third-party contractor's written response, the Chief Privacy Officer determines the incident to be a violation of Education Law Section 2-d, the Chief Privacy Officer will be authorized to:

- a) Order the third-party contractor be precluded from accessing PII from the affected educational agency for a fixed period of up to five years;
- b) Order that a third-party contractor or assignee who knowingly or recklessly allowed for the breach or unauthorized release of student data or teacher or principal data be precluded from accessing student data or teacher or principal data from any educational agency in the state for a fixed period of up to five years;
- c) Order that a third-party contractor who knowingly or recklessly allowed for the breach or unauthorized release of student data or teacher or principal data will not be deemed a responsible bidder or offeror on any contract with an educational agency that involves the sharing of student data or teacher or principal data, as applicable for purposes of General Municipal Law Section 103 or State Finance Law Section 163(10)(c), as applicable, for a fixed period of up to five years; and/or

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- d) Require the third-party contractor to provide additional training governing confidentiality of student data and/or teacher or principal data to all its officers and employees with reasonable access to this data and certify that the training has been performed at the contractor's expense. This additional training is required to be performed immediately and include a review of laws, rules, and regulations, including Education Law Section 2-d and its implementing regulations.

If the Chief Privacy Officer determines that the breach or unauthorized release of student data or teacher or principal data on the part of the third-party contractor or assignee was inadvertent and done without intent, knowledge, recklessness, or gross negligence, the Chief Privacy Officer may make a recommendation to the Commissioner that no penalty be issued to the third-party contractor.

The Commissioner would then make a final determination as to whether the breach or unauthorized release was inadvertent and done without intent, knowledge, recklessness or gross negligence and whether or not a penalty should be issued.

Notification of a Breach or Unauthorized Release

The District will notify affected parents, eligible students, teachers, and/or principals in the most expedient way possible and without unreasonable delay, but no more than 60 calendar days after the discovery of a breach or unauthorized release of PII by the District or the receipt of a notification of a breach or unauthorized release of PII from a third-party contractor unless that notification would interfere with an ongoing investigation by law enforcement or cause further disclosure of PII by disclosing an unfixed security vulnerability. Where notification is delayed under these circumstances, the District will notify parents, eligible students, teachers, and/or principals within seven calendar days after the security vulnerability has been remedied or the risk of interference with the law enforcement investigation ends.

Notifications will be clear, concise, use language that is plain and easy to understand, and to the extent available, include:

- a) A brief description of the breach or unauthorized release, the dates of the incident and the date of discovery, if known;
- b) A description of the types of PII affected;
- c) An estimate of the number of records affected;
- d) A brief description of the District's investigation or plan to investigate; and
- e) Contact information for representatives who can assist parents or eligible students that have additional questions.

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

Notification will be directly provided to the affected parent, eligible student, teacher, or principal by first-class mail to their last known address, by email, or by telephone.

Where a breach or unauthorized release is attributed to a third-party contractor, the third-party contractor is required to pay for or promptly reimburse the District for the full cost of this notification.

Annual Data Privacy and Security Training

The District will annually provide data privacy and security awareness training to its officers and staff with access to PII. This training will include, but not be limited to, training on the applicable laws and regulations that protect PII and how staff can comply with these laws and regulations. The District may deliver this training using online training tools. Additionally, this training may be included as part of the training that the District already offers to its workforce.

Notification of Policy

The District will publish this policy on its website and provide notice of the policy to all its officers and staff.

Education Law § 2-d
8 NYCRR Part 121

Adoption Date