

November 9, 2023

To: Members of the Board

The Following is an agenda for the Audit Committee Meeting with the Internal Auditor from TST BOCES:

6:00 p.m. **Call to Order**

- Reading of the State Fire Code Regulation
- Pledge to the flag

6:00 p.m. Report Provided by Roger Parulski, Internal Auditor from TST BOCES

6:10 p.m. Discussion

6:15 p.m. Recommended Action:

1. Superintendent Recommends: THAT the Audit Committee accept the report and recommendations within the internal audit and approve the corresponding corrective action plan to be presented to the Board of Education.

6:15 p.m. Adjournment of the Audit Committee Meeting

The following is a tentative agenda for regular meeting to be held on Tuesday, November 14, 2023 at 6:00 p.m. in room 301

6:15 p.m. **Call to Order**

6:20 p.m. **Recommended Actions Routine Matters**

Superintendent recommends: THAT that the Board approve the following:

- Minutes of the regular board meeting held on October 17, 2023
- Claims Auditor's Report for the month of November 2023- at meeting
- Treasurer's report, Statement of Accounts, Budgetary Transfer Report and Outstanding Check Listing for the month of October 2023
- Extra Classroom Activity Fund report for the month of October 2023

6:30 p.m. **Administrative Reports**

1. PK-12 Principal Report/Athletic Report- Erin Peck & Kelly Louthan
2. CSE/Curriculum Report- Kory Bay
3. Superintendent/Business Admin Report- Kory Bay

6:35 p.m. **Discussion**

- Hats and Hoods – Students presenting
- Tax Collection Report (to be shared at the meeting)
- District Goals
- Internal Audit from the Audit Committee
- Data Privacy and Security Policy- 2nd Reading
- Transportation Study Results, recommended policy update- Memo #3926-24
- Emergency Remote Instructional Plan
- Emergency Capital Project
- Corrective Action Plan- Memo #3925-24

6:50 p.m. **Other Recommendations**

1. Superintendent recommends: THAT the Board approve the return of unpaid school and town library taxes for filing with the Treasurer's office of Steuben and Yates Counties.
2. Superintendent recommends: THAT the Board approve the 2nd reading of the Data Privacy and Security Policy.
3. Superintendent recommends: THAT the Board accept the recommendation of the Audit Committee to approve the report, recommendations, and corrective action plan provided by the Internal Auditor from TST BOCES.
4. Superintendent recommends: THAT the Board approve the district goals for 2022-2023.
5. Superintendent recommends: THAT the Board approve the Emergency Remote Instructional Plan.
6. Superintendent recommends: THAT the Board approve the Corrective Action Plan based on the 2022-2023 external audit.

6:55 p.m. **Executive Session**

7:15 p.m. **Discussion (if needed)**

7:30 p.m. **Adjournment**

**Board of Education
PRATTSBURGH
CENTRAL SCHOOL DISTRICT**

BOCES  



**Tompkins Seneca Tioga BOCES
Internal Audit Services**



FINAL

**2023-2024
RISK ASSESSMENT AUDIT**

OCTOBER 2023

Executive Summary

Internal Audit performed the risk assessment update for the Prattsburgh Central School District, on behalf of the District's Board of Education to assist them in compliance with the NYS Five Point Plan on School District Accountability legislation and Commissioner's Regulations 170.12.

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

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

Audit Recommendation

The updated risk assessment, Internal Audit recommends the detailed testing of Full Risk Assessment Update

Audit Scope, Objective and Methodology

Scope

Annual risk assessment required by the NYS Five Point Plan on School District Accountability legislation and Commissioner's Regulations 170.12.

The risk assessment update for the Prattsburgh Central School District was during October. Internal Audit is a department within Tompkins-Seneca-Tioga BOCES and supervised by the Board of Education for the Prattsburgh Central School District under a cooperative services agreement. The findings and recommendations in this report are the responsibility of the Board and the Internal Audit Department. Current enrollment is 373.

Objective

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

Methodology

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

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

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

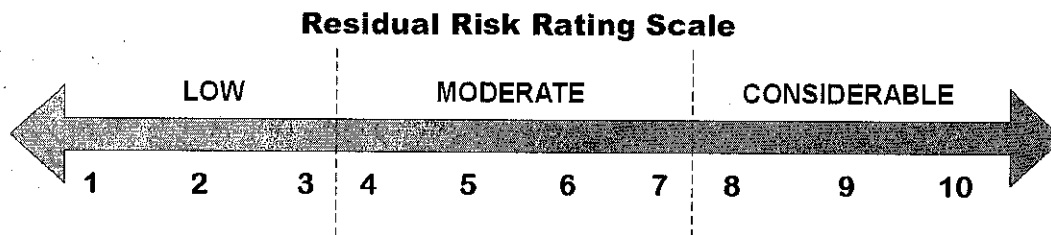
There are three categories of risk:

- **Inherent Risk:** The nature of some activities or assets makes them a greater risk. Some characteristics that generally increase inherent risk are opportunity, new activities, complexity, changes in operating environment, changes in personnel, and rapid growth. Inherent risk is a tool in determining the susceptibility of an entity, unit, or account to fraud, waste, or abuse assuming there were no related internal controls.
- **Control Risk:** The risk that material errors or fraud not prevented or detected by the internal control system.
- **Residual Risk:** Remaining and assigned risk level calculated after evaluating control and inherent risk.

The assigned residual risk rating, low, moderate, or considerable, calculated after considering inherent and control risk. To establish a control risk rating, internal audit uses various testing methods such as questionnaires and discussions with district staff, sample testing of key controls, and walkthroughs.

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

Residual Risk ratings categorized as *Low*, *Moderate*, or *Considerable*, but also with a number rating. The number rating based on various factors such as the severity of internal control recommendations, materiality, probability, and significance. In addition, the residual risk affected by recent audit reports or findings by other federal, state, or independent auditors. See the graphic below for the Residual Risk Rating Scale.



Results and Recommendations

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

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

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

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk
1. Governance and Control Environment	22-23	Low	Low	Low-3
	23-24	Low	Low	Low -2

- Review of BOE reorganization meeting and regular meetings in July.
- Review of current BOE members completed and new BOE members Joseph Castrechino and Brian Chaffee will be completed by end of the year.
- BOE approval for all new hires, promotions, retiring staff and those that leave the district.
- Teachers' contract is current and up to date.
- Copy of external audit report supplied for my records.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk
2. Facilities Maintenance & Const.	22-23	Low	Low	Low - 3
	23-24	Low	Low	Low - 2

- Fire safety, certificates of occupancy, room capacity and emergency exit procedures posted.
- Floor plans submitted to the fire and police departments, 911 contacted in an emergency.
- Facilities equipment and maintenance are complete and up to date.
- There are many surveillance cameras in the district.
- District has 3 buildings, large square footage and several acres maintained by 3 part time cleaners, 1 custodian and Superintendent is also the facilities director, overall budget of \$592,606 for 22-23 and decreased to \$490,280 for 23-24.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk
3. Revenue & Cash Management	22-23	Low	Low	Low - 3
	23-24	Low	Low	Low - 2

- Revenues balanced with bank statement, dates of deposit, and has Segregation of duties.
- Cash from the cafeteria is brought and given to the business office and deposited in the bank account.
- Other cash receipts are brought to the business office, a receipt given to the person, than put into WINCAP accounting, and then listed on a daily cash receipt log. A second person then also sign this receipt log.
- If checks are received, they log the receipt, put the checks through an electronic device which automatically deposits it to the correct bank account, checks are kept by the district and those checks are destroyed at the end of each fiscal year.
- The district had a fund balance in excess of the state limit of 4%, I agree with the district to just continue to monitor and look at your reserves for excess fund balance.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk
4. Assets and Inventory	22-23	Low	Low	Low - 3
	23-24	Moderate	Moderate	Moderate - 4

- Fixed asset inventory completed and updated by Industrial appraisal. The valuation date states that the last appraisal is seven years of age or older.
- BOCES have co-ser's that could help the district and provide GASB-45 NYS requirements.
- Additions /removals completed during the fiscal year by district staff.
- Segregation of duties maintained by the district.
- Insurance company notified of changes for proper coverage.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk
5. Accounting and Reporting	22-23	Low	Low	Low - 3
	23-24	Low	Low	Low - 3

- Segregation of duties sufficient with signoffs in payroll, bank reconciliations, disbursements, and Incoming cash.
- Segregation of duties: Superintendent/Business Administrator, District Treasurer, District Clerk and BOCES for Payroll. Cross training completed by the district.
- Sales tax reported by the Business Office and up to date.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk
6. Student Services and Data	22-23	Low	Low	Low - 3
	23-24	Low	Low	Low - 2

- A review of the cafeteria reconciliations and segregation of duties by BOCES manager and district employees.
- Currently on the CEP program where all students receive free meals. District notifies any new students entering the district throughout the fiscal year.
- Sales tax collected at point of sale and sales tax collected and submitted on a timely basis by the Business Office.
- Transportation of all students contracted with First Student Bus Lines.
- All employee files and Article 19-A files for all drivers completed by First Student Bus Lines.
- They are monitored on a current basis and are all up to date. (Terry Moore)
- Contract increases are controlled by annual May CPI rates.
- Current student enrollment is 373.
- A copy of the extra classroom audit report for my records.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk
7. Purchasing and Expenditures	22-23	Low	Low	Low - 3
	23-24	Low	Low	Low - 2

- Purchases completed through segregation of duties.
- Appropriations checked before a pre-numbered purchase order is completed and encumbered.
- When received the requestor checks for accuracy and returns the signed packing list to the Business Office.
- Proper bid and quotes completed if over \$ threshold as per BOE policy.
- Regular expenses are encumbered for anticipated yearly expense through June 30.
- Business Office creates new vendors.
- Claims auditor verifies payment completed.
- Board of Education action when payments disbursed.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk
8. Payroll and Personnel	22-23	Low	Low	Low - 3
	23-24	Low	Low	Low - 3

- Current teacher contracts settled.
- Reviewed two payroll, good segregation of duties with supervisor signatures thus giving a good checks and balance.
- Random sample of employees following information: I-9, IT-2104, W-4, Board of Education action to hire, Certifications, Transcripts, Finger Printing, Position and Retirement system. All complete and in personnel folder.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk
9. Extra classroom Activities Fund	22-23	Low	Low	Low - 3
	23-24	Low	Low	Low - 3

- As per external auditor's report, district has 15 clubs July 21 beginning balance was \$74,956 – deposits of \$76,488 – disbursements of \$82,257 end of year balance \$69,224.
- Sales tax due for sales is recorded and paid on time by Business Office.
- Copy of external extra classroom audit report provided.
- External audit referenced point of sale records. The district responded and currently the Central Treasurer will work with advisors informing them of the importance of including this information with their cash receipts and to help them to understand what is needed.

Previous Audits and Corrective Action Plans – All items addressed.

DATE: October 17, 2023

KIND OF MEETING: Regular

MEMBERS PRESENT: Stephanie Randall, Joel Sanford, Joseph Castrechino, Brian Chaffee

OTHERS PRESENT: Kory Bay --Superintendent, Erin Peck- PK-12 Principal, Kelley Louthan- Assistant Principal, Roxanne Elward - District Clerk, Teacher Representatives- Amanda Mullen and Marisha Tones, Joe Paige, Camryn Moore- Student Council Officers, Rhiannon Carnahan- BWB

CALL TO ORDER: President Sanford called the audit committee meeting to order at 5:59 p.m.

-Rhiannon Carnahan with BWB of Olean, NY presented the financial information resulting from the 2022-23 school year. The audit went very smoothly and the findings were appropriate.

AUDIT REPORT ACCEPTANCE: Stephanie Randall made a motion, seconded by Brian Chaffee that the audit committee accept the external audit report for financial activity during the 2022-2023 fiscal school year and that the report be recommended for approval by the full Board of Education. Motion was carried by all members present.

ADJOURNMENT: Stephanie Randall made a motion, seconded by Brian Chaffee that the Board adjourn the Audit Committee meeting at 6:16 p.m. Motion was carried by all members present.

CALL TO ORDER: President Sanford called the meeting to order at 6:17 p.m.

President Sanford, in accordance with New York State Fire Code regulations, read the public notice regarding fire exits and the leaving of the room 301 should an emergency occur during the meeting.

The pledge to the flag was given.

REGULAR MEETING:

Student Council Officers, Joe Paige and Camryn Moore thanked the Board for their service and review the events of Homecoming. Student Council also presented dessert for the members.

The Teachers' Association provided dinner and gifts for the members for Board appreciation.

APPROVAL OF RECOMMENDED ACTIONS: Stephanie Randall made a motion, seconded by Brian Chaffee that the Board approve the following recommended actions:

- Minutes of the regular board meeting held on September 19, 2023
- Claims Auditor's Report for the month of October 2023

- Outstanding Check listing, Treasurer's Report, Statement of Accounts and Budgetary Transfers for the months of June and September 2023
- Extra Classroom Activity Fund Report for the month of September 2023

Motion was carried by all members present.

ADMINISTRATIVE REPORTS:

Mrs. Peck and Mr. Louthan reviewed the PK-12 Principal's Report and the Athletic Report. Mr. Bay reviewed the CSE/Curriculum Report and Superintendent/Business Administrator's Report.

DISCUSSION:

- School Tax Collection Update
- Athletic Cost Methodology
- Book Donation
- Policy Changes- 1st and 2nd Reading
- Student Code of Conduct
- 2024 Solar Eclipse
- Audit Committee Recommendation for the 2022-2023 External Audit
- 2023-2024 Capital Outlay Bids
- Data Privacy and Security Policy- 1st Reading

RECOMMENDATIONS:

ATHLETIC COST METHODOLOGY: Brian Chaffee made a motion, seconded by Stephanie Randall that the Board approve the Athletic Cost Methodology for the 2023-2024 school year. Motion was carried by all members present.

BOOK DONATION: Stephanie Randall made a motion, seconded by Brian Chaffee that the Board accept a children's book donation from Kim Bedient, retired teacher, to the school library titled Johnny and Me by Bobbi Mayhood and co-author, Kim Bedient. Motion was carried by all members present.

EXTERNAL AUDIT: Brian Chaffee made a motion, seconded by Stephanie Randall that the Board accept the recommendation of the district audit committee to approve the 2022-2023 external audit reports. Motion was carried by all members present.

DATA PRIVACY AND SECURITY POLICY: Stephanie Randall made a motion, seconded by Joseph Castrechino that the Board approve the 1st reading of the Data Privacy and Security Policy. Motion was accepted by all members present.

POLICY CHANGES: Stephanie Randall made a motion, seconded by Joseph Castrechino that the Board accept the policy changes for the following policies:

- Use of Physical Restraints in School
- Use of Timeout
- Corporal Punishment and Aversive Interventions

Motion was carried by all members present.

EXECUTIVE SESSION: Stephanie Randall made a motion, seconded by Joseph Castrechino that the Board go into Executive Session at 7:25 p.m. for CSE Recommendations, Personnel (Coaching Appointment, Substitute Nurse Hourly Rate, Substitute, Volunteer Program Assistant, Volunteer Counselor, Student Workers and District Clerk Salary) and 2023-2024 Capital Outlay Bids. Motion carried by all members present.

Stephanie Randall made a motion, seconded by Brian Chaffee that the Board comes out of Executive Session at 7:44 p.m. Motion carried by all members present.

President Sanford asked if there was any more discussion needed.

ADDITIONAL RECOMMENDATIONS:

RECOMMENDATION BY THE CSE: Stephanie Randall made a motion, seconded by Joseph Castrechino that if the Board has no objections to the recommendations of the committee on Special Education that they approve the authorization of funds to implement the special education programs and services consistent with such recommendations. Motion carried by all members present.

SUBSTITUTE: Brian Chaffee made a motion, seconded by Stephanie Randall that the Board approve the addition of Abigail Flack to the 2023-24 Substitute Instructional/Non-Instructional list. Motion was carried by all members present.

VOLUNTEER PROGRAM ASSISTANT: Stephanie Randall made a motion, seconded by Joseph Castrechino that the Board approve Jenna Pinckney as a volunteer program assistant for girls basketball for the 2023-2024 season. Motion was carried by all members present.

STUDENT WORKERS: Brian Chaffee made a motion, seconded by Joseph Castrechino that the Board appoint Landon White and Allen Pygott as student workers. These students will be scheduled in accordance to the NYS Department of Labor Guidelines. Motion was carried by all members present.

SUBSTITUTE NURSE HOURLY RATE: Stephanie Randall made a motion, seconded by Joseph Castrechino that the Board approve the hourly rate for a Substitute School Nurse (RN) be raised to \$30 per hour. Non-RN substitutes will remain at the current non-certified substitute rate. Motion was carried by all members present.

COACHING APPOINTMENT: Brian Chaffee made a motion, seconded by Joseph Castrechino that the Board appoint David Stein as Boys Modified Basketball Coach for the 2023-2024 season. Motion was carried by all members present.

VOLUNTEER COUNSELOR: Brian Chaffee made a motion, seconded by Joseph Castrechino that the Board approve Jim Rosettie as a Volunteer Counselor for the 2023-2024 school year. Motion was carried by all members present.

CAPITAL OUTLAY BIDS: Stephanie Randall made a motion, seconded by Joseph Castrechino that the Board award the 2023-2024 Capital Outlay bid to Elmira Structures, Inc. in the amount of \$87,000. Motion was carried by all members present.

DISTRICT CLERK SALARY: Stephane Randall made a motion, seconded by Joseph Castrechino that the Board approve a salary increase in the amount of \$10,000 for Roxanne VanAmburg, District Clerk, effective October 17, 2023. Motion was carried by all members present.

ADJOURNMENT: Stephanie Randall made a motion, seconded by Joseph Castrechino that the Board adjourns their regular meeting at 7:47 p.m. Motion carried by all members present.

Roxanne Elward
District Clerk

TREASURER'S REPORT (October 31, 2023)

Jeffrey A. Black

General Fund

Checking Account Balance	\$5,445.40
Outstanding Checks and ACH	Outstanding checks -\$4,244.13
Reconciled to WINCAP GL 200.02	\$1,201.27
Difference	\$0.00

Savings Account Balance	\$52,258.61
In Transit	\$0.00
Reconciled to WINCAP GL 201.03	\$52,258.61
Difference	\$0.00

Investments in Securities Balance	\$2,689,344.56
In Transit	\$0.00
Reconciled to WINCAP GL 450.00	\$2,689,344.56
Difference	\$0.00

ACH/EFT Funds Transfer Account Balance	\$331.04
In Transit	\$0.00
Reconciled to WINCAP	\$331.04
Difference	\$0.00

Petty Cash Accounts Balance	\$200.00
Paid out and not yet reimbursed	\$0.00
Reconciled to WINCAP GL 210.00	\$200.00
Difference	\$0.00

TA Checking Account Balance	\$3,097.64
Outstanding checks	-\$1,092.00
Reconciled to WINCAP A 200.TA	\$2,005.64
Difference	\$0.00

PAYROLL Checking Account Balance	\$40.01
Outstanding checks and in transit	\$0.00
Reconciled to WINCAP GL A200.1T	\$40.01
Difference	\$0.00

Scholarship Savings Account Balance	\$0.57
Reconciled to WINCAP	\$0.57
Difference	\$0.00

Scholarship Investments in Securities	\$42,498.48
Reconciled to WINCAP	\$42,498.48
Difference	\$0.00

Scholarship Checking	\$0.13
Outstanding Checks and ACH	-\$0.00
Reconciled to WINCAP	\$0.13
Difference	\$0.00

TREASURER'S REPORT (October 31, 2023) *Jeffrey A. Blasek*

School Lunch Fund

Checking Account Balance	\$84.18
Outstanding Checks	-\$18.66
Reconciled to WINCAP GL 200.00	\$65.52
Difference	\$0.00

Savings Account Balance	\$4,707.05
Parent debit deposits	-\$552.14
Reconciled to WINCAP GL 201.03	\$4,154.91
Difference	\$0.00

Investments in Securities	\$153,755.72
In Transit	\$0.00
Reconciled to WINCAP GL 450.00	\$153,755.72
Difference	\$0.00

Special Aid Fund

Savings Account Balance	\$3,678.35
In Transit	\$0.00
Reconciled to WINCAP GL 201.03	\$3,678.35
Difference	\$0.00

Checking Account Balance	\$5.83
Outstanding Checks	\$0.00
Reconciled to WINCAP GL 201.00	\$5.83
Difference	\$0.00

Capital Fund

Checking Account Balance	\$61,472.73
Outstanding Checks	-\$61,462.85
Reconciled to WINCAP GL 200.00	\$9.88
Difference	\$0.00

Savings Account Balance	\$14.00
In Transit	\$0.00
Reconciled to WINCAP GL 201.03	\$14.00
Difference	\$0.00

Investments in Securities	\$2.01
Reconciled to WINCAP GL 450.00	\$2.01
Difference	\$0.00

Debt Service

Investment in Securities	\$542,768.01
Reconciled to WINCAP GL 450.00	\$542,768.01
Difference	\$0.00

Prattsburgh CSD

Budget Status Report As Of: 11/09/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

*Statement of
All Accounts*

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400	BRD ED-CONT EXP	850.00	0.00	850.00	520.00	0.00	330.00
1010-450	BRD ED SUPP & MATTERIALS	700.00	0.00	700.00	0.00	700.00	0.00
1010-490	BRD ED-SER BOCES	1,750.00	0.00	1,750.00	1,475.00	275.00	0.00
1040-160	DIST CLK-NON INST	6,619.00	707.42	7,326.42	2,552.15	4,676.87	97.40
1040-400	DIST CLK-CONT EXP	85.00	0.00	85.00	0.00	85.00	0.00
1040-450	DIST CLK SUPP & MATERIALS	150.00	0.00	150.00	0.00	0.00	150.00
1060-400	DIST MTG-CONT EXP	0.00	0.00	0.00	0.00	0.00	0.00
1060-450	DIST MTG SUPP & MATERIALS	100.00	0.00	100.00	0.00	0.00	100.00
1240-150	CS ADM-INST SAL	127,894.00	0.00	127,894.00	49,165.50	78,664.81	63.69
1240-160	CS ADM-NON INST	16,192.00	2,883.23	19,075.23	6,644.78	12,176.85	253.60
1240-200	CS ADM-EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
1240-400	CS ADM-CONT EXP	7,900.00	0.00	7,900.00	1,761.99	5,276.86	861.15
1240-450	CS ADM SUPP & MATERIALS	200.00	0.00	200.00	0.00	0.00	200.00
1310-150	BSN ADM-INST SAL	36,088.00	0.00	36,088.00	13,867.20	22,187.50	33.30
1310-160	BSN ADM-NON INST	10,030.00	1,782.31	11,812.31	4,114.76	7,540.51	157.04
1310-200	BSN ADM-EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
1310-400	BSN ADM-CONT EXP	200.00	0.00	200.00	0.00	0.00	200.00
1310-450	BSN ADM SUPP & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
1310-490	BSN ADM-SER BOCES	137,143.00	0.00	137,143.00	13,683.34	123,150.06	309.60
1320-140	AUDITING SALARIES	1,352.00	0.00	1,352.00	258.63	1,093.37	0.00
1320-400	AUDIT-CONT EXP	35,000.00	0.00	35,000.00	20,000.00	10,000.00	5,000.00
1325-160	TREAS-NON INST	18,537.00	268.57	18,805.57	7,052.17	11,687.16	66.24
1325-400	TREAS-CONT EXP	400.00	0.00	400.00	0.00	0.00	400.00
1325-450	TREAS SUPP & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
1330-160	TAX COL-NON INST	4,170.00	0.00	4,170.00	1,039.00	1,662.40	1,468.60
1330-400	TAX COL-CONT EXP	150.00	0.00	150.00	0.00	0.00	150.00
1330-450	TAX COLL SUPP & MATERIALS	6,300.00	0.00	6,300.00	3,015.40	2,984.60	300.00
1380-400	OTHER FINANCE - AGENT FEE	0.00	0.00	0.00	0.00	0.00	0.00
1420-400	LEGL-CONT EXP ADMIN	15,000.00	0.00	15,000.00	630.00	9,370.00	5,000.00
1420-401	LEGL-CONT EXP PROGRAM	7,150.00	0.00	7,150.00	0.00	0.00	7,150.00
1480-450	PUB INFO SUPP & MATERIALS	550.00	0.00	550.00	0.00	0.00	550.00
1480-490	BOCES Services	0.00	0.00	0.00	0.00	0.00	0.00
1620-160	OP PLNT-NON INST	142,430.00	2,186.05	144,616.05	54,618.91	82,380.59	7,616.55
1620-200	OP PLNT-EQUIP	5,000.00	-4,186.05	813.95	0.00	0.00	813.95
1620-400	OP PLNT-CONT EXP	177,420.00	4,700.00	182,120.00	39,977.81	141,544.22	597.97
1620-450	OP PLNT SUPP & MATERIALS	40,350.00	0.00	40,350.00	12,373.62	26,685.81	1,290.57
1621-160	MAINT PLNT-NON INST	18,520.00	0.00	18,520.00	4,706.25	6,793.75	7,020.00
1621-200	MAINT PLNT-EQUIP	3,150.00	-400.00	2,750.00	0.00	0.00	2,750.00

Prattsburgh CSD

Budget Status Report As Of: 11/09/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1621-400	MAINT PLNT-CONT EXP	98,110.00	-2,300.00	95,810.00	14,761.80	80,198.20	850.00
1621-450	MAINT PLNT SUPP & MATERIA	5,300.00	0.00	5,300.00	661.93	4,438.07	200.00
1910-400	UN INS-CONT EXP	58,000.00	0.00	58,000.00	44,027.08	4,972.92	9,000.00
1920-400	SCH ASSOC-CONT EXP	2,750.00	0.00	2,750.00	0.00	0.00	2,750.00
1964-400	REF PRP TX-CONT EXP	5,400.00	0.00	5,400.00	2,945.45	0.00	2,454.55
1981-490	ADM-BOCES-SER BOCES	179,224.00	0.00	179,224.00	16,953.60	152,582.40	9,688.00
2020-150	SUPER SCHL-INST SAL	192,109.00	0.00	192,109.00	61,793.51	130,315.33	0.16
2020-160	SUPER SCHL-NON INST	10,500.00	698.83	11,198.83	4,307.30	6,891.53	0.00
2020-200	SUPER SCHL-EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
2020-400	SUPV-REG-SCH-CONTRACTUAL	750.00	0.00	750.00	0.00	0.00	750.00
2020-450	SUPER SCHL SUPP & MATERIA	200.00	0.00	200.00	0.00	0.00	200.00
2110-110	REG SCH TCH K-3	661,310.00	0.00	661,310.00	146,276.22	491,461.43	23,572.35
2110-120	REG SCH-TCH 4-6	511,326.00	0.00	511,326.00	90,705.06	327,107.48	93,513.46
2110-130	REG SCH-TCH 7-12	863,699.00	-3,685.11	860,013.89	180,085.89	652,269.41	27,658.59
2110-140	REG SCH-SUBS	79,500.00	0.00	79,500.00	14,879.13	0.00	64,620.87
2110-150	REG SCHOOL INSTRUCTIONAL	22,500.00	0.00	22,500.00	3,930.75	0.00	18,569.25
2110-160	REG SCH-NON INST	180,258.00	-19,745.89	160,512.11	37,607.27	116,728.34	6,176.50
2110-170	ESSR	0.00	0.00	0.00	0.00	0.00	0.00
2110-171	GEER	0.00	0.00	0.00	0.00	0.00	0.00
2110-200	REG SCH-EQUIP	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
2110-400	REG SCH-CONT EXP	178,081.00	37,741.89	215,822.89	46,772.35	48,236.23	120,814.31
2110-450	REG SCH SUPP & MATERIALS	43,177.00	14,793.82	57,970.82	16,696.66	41,123.31	150.85
2110-471	TUITION OTHER SCHOOLS	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
2110-480	REG SCH-TEXTBOOKS	20,000.00	-14,793.82	5,206.18	2,594.56	959.88	1,651.74
2110-490	REG SCH-SER BOCES	463,488.00	0.00	463,488.00	47,609.72	415,878.28	0.00
2250-150	HC CHIL-INST SAL	323,862.00	3,685.11	327,547.11	74,736.86	252,810.25	0.00
2250-160	HC CHIL-NON INST	122,710.00	-38,423.38	84,286.62	12,038.64	31,031.16	41,216.82
2250-170	ESSR	0.00	0.00	0.00	0.00	0.00	0.00
2250-200	HC CHIL-EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
2250-400	HC CHIL-CONT EXP	99,250.00	-1,550.00	97,700.00	750.27	72,912.54	24,037.19
2250-450	HC CHIL SUPP & MATERIALS	2,450.00	1,550.00	4,000.00	810.47	2,512.09	677.44
2250-471	TUITION OTHER SCHOOLS SPE	60,000.00	0.00	60,000.00	4,787.00	0.00	55,213.00
2250-480	HC CHIL-TEXTBOOKS	0.00	0.00	0.00	0.00	0.00	0.00
2250-490	HC CHIL-SER BOCES	495,598.00	0.00	495,598.00	49,475.70	445,281.30	841.00
2280-150	OCC ED 10-12 INSTR SAL -X	130,600.00	170.31	130,770.31	28,773.80	101,996.01	0.50
2280-200	OCC ED 10-12 EQUIP X-X	0.00	0.00	0.00	0.00	0.00	0.00
2280-400	OCC ED 10-12 CONTR EXP -X	3,250.00	3,750.00	7,000.00	1,349.20	5,559.80	91.00
2280-450	OCC ED 10-12 SUPP & MATER	4,500.00	-116.00	4,384.00	1,025.49	3,302.29	56.22
2280-460	OCC ED 10-12 LOAN PROG-X-	0.00	0.00	0.00	0.00	0.00	0.00

Prattsburgh CSD

Budget Status Report As Of: 11/09/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2280-480	OCC ED 10-12 TEXTBOOKS-X	500.00	0.00	500.00	0.00	0.00	500.00
2280-490	OCC ED 10-12 SERV BOCES	247,627.00	-3,804.31	243,822.69	24,525.80	219,296.89	0.00
2610-150	LIB INSTRUCT SALARY	72,113.00	-34.49	72,078.51	17,161.55	54,916.96	0.00
2610-160	LIB NON-INSTRUCT-SAL-X-S	0.00	0.00	0.00	0.00	0.00	0.00
2610-200	LIB AUDIO-EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
2610-400	LIB AUDIO-CONT EXP	0.00	0.00	0.00	0.00	0.00	0.00
2610-450	LIB AUDIO-SUPP & MATERIAL	3,600.00	34.49	3,634.49	1,866.95	1,100.98	666.56
2610-460	LIB AUDIO-LOAN PROG	0.00	0.00	0.00	0.00	0.00	0.00
2610-490	LIB AUDIO-SER BOCES	16,545.00	0.00	16,545.00	1,556.90	14,012.10	976.00
2630-220	COMP INST-COMP HDWR	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
2630-460	COMP INST-LOAN PROG	7,500.00	0.00	7,500.00	6,975.00	0.00	525.00
2810-150	GUID R SCH-INST SAL	94,266.00	1,667.70	95,933.70	28,959.65	66,974.05	0.00
2810-160	GUID R SCH-NON INST	8,408.00	415.32	8,823.32	3,393.60	5,429.72	0.00
2810-200	GUID R SCH-EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
2810-400	GUID R SCH-CONT EXP	1,280.00	0.00	1,280.00	0.00	1,280.00	0.00
2810-450	GUID R SCH-SUPP & MATERIA	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2810-490	GUID R SCH-SER BOCES -	0.00	0.00	0.00	0.00	0.00	0.00
2815-160	HLTH R SCH NON INSTRUCT S	39,500.00	12,004.00	51,504.00	10,300.80	41,203.20	0.00
2815-400	HLTH R SCH-CONT EXP	5,600.00	0.00	5,600.00	895.22	2,374.22	2,330.56
2815-450	HLTH R SCH-SUPP & MATERIA	3,000.00	0.00	3,000.00	250.00	1,750.00	1,000.00
2820-150	PSYCH-SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2820-400	PSYCH SERVICES CONTRACTUA	0.00	0.00	0.00	0.00	0.00	0.00
2820-450	PSYCH SERVICES SUPP & MAT	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
2820-490	PSYCH-SER BOCES	96,522.00	0.00	96,522.00	8,784.70	79,062.30	8,675.00
2855-150	INT ATH-INST SAL	89,500.00	0.00	89,500.00	11,824.00	45,120.50	32,555.50
2855-160	INTERSCHOLATHL-NON INSTR	10,500.00	0.00	10,500.00	1,966.50	1,734.00	6,799.50
2855-200	INT ATH-EQUIP	5,000.00	0.00	5,000.00	0.00	4,320.00	680.00
2855-400	INT ATH-CONT EXP	50,301.00	0.00	50,301.00	10,831.90	15,672.60	23,796.50
2855-450	INT ATH-SUPP & MATERIALS	9,500.00	0.00	9,500.00	4,306.36	0.00	5,193.64
5510-150	INSTR SALARY TRANSP	0.00	0.00	0.00	0.00	0.00	0.00
5510-160	NON INSTRUCTIONAL SALARY	32,127.00	0.00	32,127.00	10,415.42	17,842.37	3,869.21
5510-200	TRANSP EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
5510-400	TRANSP-CONTR-EXP	9,300.00	0.00	9,300.00	3,100.00	6,200.00	0.00
5510-450	TRANS-D-SUPP & MATERIALS	100,000.00	0.00	100,000.00	8,269.50	91,730.50	0.00
5510-490	TRANSP BOCES SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
5540-400	CNTR TRANS-CONT EXP	900,000.00	0.00	900,000.00	57,778.73	752,628.27	89,593.00
8070-160	CENS-NON INST	0.00	0.00	0.00	0.00	0.00	0.00
9010-800	ST RET-EMP BENEFI	79,500.00	0.00	79,500.00	0.00	78,500.00	1,000.00

Prattsburgh CSD

Budget Status Report As Of: 11/09/2023
Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9020-800	TCH RET-EMP BENEFI	348,506.00	0.00	348,506.00	0.00	0.00	348,506.00
9030-800	SS-EMP BENEFI	316,564.00	-7,028.78	309,535.22	78,696.79	226,172.23	4,666.20
9040-800	WORK COMP-EMP BENEFI -	20,864.00	0.00	20,864.00	6,954.41	13,908.80	0.79
9045-800	LIFE INS-EMP BENEFI	7,200.00	0.00	7,200.00	1,989.00	5,211.00	0.00
9050-800	UNEMPLOYMENT INSURANCE	3,500.00	7,028.78	10,528.78	7,290.58	3,238.20	0.00
9060-800	HLTH INS-EMP BENEFI	715,763.00	0.00	715,763.00	471,517.06	127,591.52	116,654.42
9060-801	Health Insurance ADMIN	67,475.00	0.00	67,475.00	22,945.75	44,529.25	0.00
9060-802	Health Insurance PROGRAM	846,950.00	0.00	846,950.00	243,718.88	472,565.92	130,665.20
9060-803	Health Insurance CAPITAL	31,661.00	0.00	31,661.00	10,793.13	20,867.67	0.20
9711-600	SB SCH CON-PRIN INDEB	956,299.00	0.00	956,299.00	0.00	0.00	956,299.00
9711-700	SB SCH CON-INT INDEBT	447,097.00	0.00	447,097.00	0.00	0.00	447,097.00
9731-600	BAN Principal	0.00	0.00	0.00	0.00	0.00	0.00
9731-700	INTEREST ON BANS	0.00	0.00	0.00	0.00	0.00	0.00
9740-700	CN PUB LIB-INT INDEBT	0.00	0.00	0.00	0.00	0.00	0.00
9770-700	RV ANT-INT INDEBT	0.00	0.00	0.00	0.00	0.00	0.00
9901-900	Transfer to Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
9901-930	TRANS OT-INTERFUND	0.00	0.00	0.00	0.00	0.00	0.00
9901-950	Tfr. to Spec. Aid Fund	0.00	0.00	0.00	0.00	0.00	0.00
9950-900	Tfr. to Spec. Aid Fund	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00
Total GENERAL FUND		11,426,850.00	0.00	11,426,850.00	2,300,880.40	6,352,736.86	2,773,232.74

Prattsburgh CSD

Budget Status Report As Of: 10/31/2023

Fiscal Year: 2024

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160	LUNCH-NON INST	90,000.00	0.00	90,000.00	19,097.65	70,320.06	582.29
2860-200	LUNCH-EQUIP	217,041.00	0.00	217,041.00	3,553.00	4,680.00	208,808.00
2860-400	LUNCH-CONT EXP	10,000.00	0.00	10,000.00	215.00	3,715.00	6,070.00
2860-411	SCH LUNCH-FOOD PURCHASED	134,656.00	0.00	134,656.00	23,235.30	105,159.10	6,261.60
2860-412	Gov't Surplus Food	35,000.00	0.00	35,000.00	0.00	0.00	35,000.00
2860-450	SCH LUNCH SUPPLIES & MATE	6,914.00	0.00	6,914.00	3,366.03	3,495.38	52.59
2860-490	BOCES SERVICES	55,500.00	0.00	55,500.00	5,794.70	49,705.30	0.00
2860-800	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00
9010-800	ST RET-EMP BENEFI	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
9030-800	SS-EMP BENEFI	6,120.00	704.75	6,824.75	1,438.23	5,379.50	7.02
9040-800	WORK COMP-EMP BENEFI -	2,500.00	-704.75	1,795.25	0.00	0.00	1,795.25
9045-800	LIFE INS-EMP BENEFI	0.00	0.00	0.00	0.00	0.00	0.00
9060-800	HEALTH INS EMP BENEFITS	19,100.00	0.00	19,100.00	0.00	0.00	19,100.00
9901-900	trans to GF utilities	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
Total SCHOOL LUNCH FUND		590,331.00	0.00	590,331.00	56,699.91	242,454.34	291,176.75

Project-to-Date Budget Status Report As Of: 10/31/2023

Fund: F SPECIAL AID FUND

Fiscal Year: 2024

Budget Account	Description	Initial Budget	Adjustments	Current Budget	Year-To-Date Expenditures	Encumbrances Outstanding	Unencumbered Balance
61124 IDEA 611 2023-2024 For Period 07/01/2023-10/31/2023							
61124X-2250-150	instructional salary	108,171.00	0.00	108,171.00	20,604.28	87,566.33	0.39
Subtotal 61124		108,171.00	0.00	108,171.00	20,604.28	87,566.33	0.39
61924 IDEA 619 2023-2024 For Period 07/01/2023-10/31/2023							
61924X-2250-160	noninstructional salaries	4,902.00	0.00	4,902.00	0.00	0.00	4,902.00
Subtotal 61924		4,902.00	0.00	4,902.00	0.00	0.00	4,902.00
T1A24 Title 1 A 2023-2024 For Period 07/01/2023-10/31/2023							
T1A24X-2110-150	instructional salary	220,754.00	0.00	220,754.00	41,215.36	179,537.24	1.40
T1A24X-2110-160	noninstructional salaries	42,447.00	0.00	42,447.00	8,939.94	33,507.06	0.00
Subtotal T1A24		263,201.00	0.00	263,201.00	50,155.30	213,044.30	1.40
T2A24 Title 2 A 2023-2024 For Period 07/01/2023-10/31/2023							
T2A24X-2110-150	instructional salary	24,612.00	0.00	24,612.00	4,642.44	19,969.56	0.00
Subtotal T2A24		24,612.00	0.00	24,612.00	4,642.44	19,969.56	0.00
T4A24 Title 4 A 2023-2024 For Period 07/01/2023-10/31/2023							
T4A24X-2110-200	Equipment	12,582.00	0.00	12,582.00	0.00	0.00	12,582.00
Subtotal T4A24		12,582.00	0.00	12,582.00	0.00	0.00	12,582.00
UPK24 UPK 2023-2024 For Period 07/01/2023-10/31/2023							
UPK24X-2110-150	instructional salary	104,296.00	0.00	104,296.00	19,275.20	85,020.80	0.00
Subtotal UPK24		104,296.00	0.00	104,296.00	19,275.20	85,020.80	0.00
Total SPECIAL AID FUND		517,764.00	0.00	517,764.00	94,677.22	405,600.99	17,485.79

Selection Criteria

Prattsburgh CSD

Budget Status Report As Of: 11/09/2023

Fiscal Year: 2024

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
NEWBIE-1620-945	ARCHITECT SERVICES	10,844.37	0.00	10,844.37	1,186.58	0.00	9,657.79
NEWBIE-1620-993	GENERAL CONSTRUCTION	394,566.00	-14,036.89	380,529.11	218,758.63	110,027.57	51,742.91
NEWBIE-1620-994	HVAC ALTERATIONS	77,152.00	0.00	77,152.00	54,271.20	2,682.50	20,198.30
NEWBIE-1620-995	PLUMBING	41,782.00	0.00	41,782.00	12,872.50	3,527.50	25,382.00
NEWBIE-1620-996	ELECTRIC ALTERATIONS	275,190.00	0.00	275,190.00	132,311.58	41,133.79	101,744.63
NEWBIE-2110-400	Architect Services	30,382.00	14,036.89	44,418.89	39,426.89	4,992.00	0.00
OUTLAY-2110-245	RESERVE ALTERATIONS	0.00	0.00	0.00	0.00	0.00	0.00
OUTLAY-2110-400	ARCHITECT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OUTLIE-2110-245	RESERVE ALTERATIONS	90,000.00	0.00	90,000.00	0.00	0.00	90,000.00
OUTLIE-2110-400	ARCHITECT SERVICES	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
Total CAPITAL FUND		929,916.37	0.00	929,916.37	458,827.38	162,363.36	308,725.63

Prattsburgh CSD

**Budgetary Transfer Report
Fiscal Year: 2024**

Current Appropriation - Effective From: 10/01/2023 To: 10/31/2023

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
Fund: A - GENERAL FUND						
10/20/2023	001413	Move money to adjust clerk salary				
		A2250-160 R		HC CHILD-NON INST	-5,172.79	
		A1040-160 R		DIST CLK-NON INST		707.42
		A1240-160 R		CS ADM-NON INST		2,591.83
		A1310-160 R		BSN ADM-NON INST		1,604.97
		A1325-160 R		TREAS-NON INST		268.57
		Total for Fund A - GENERAL FUND			-5,172.79	5,172.79
Fund: H - CAPITAL FUND						
10/12/2023	001343	Move money to complete cafe bills				
		HNEWBIE-1620-993 R		GENERAL CONSTRUCTION	-12,444.89	
		HNEWBIE-2110-400 R		Architect Services		12,444.89
		Total for Fund H - CAPITAL FUND			-12,444.89	12,444.89

Prattsburgh CSD

Outstanding Check Listing

Bank Account: Capital-5Sta - Capital Fund - 5 Star

Check Number	Check Date	Remit To	Warrant	Fund	Recorded	Statement Date	Check Amount	Check Number
000207	10/25/2023	DAY AUTOMATION SYSTEMS, INC	0009		No		\$33,649.15	000207
000208	10/25/2023	HIMI Mechanical Systems	0009		No		\$27,813.70	000208
Subtotal for Bank Account: Capital-5Sta - Capital Fund - 5 Star							\$61,462.85	
Grand Total							\$61,462.85	
Net							\$61,462.85	

Prattsburgh CSD

Outstanding Check Listing

Bank Account: General-5Sta - General Fund Checking - 5 Star

Check Number	Check Date	Remit To	Warrant	Fund	Recorded	Statement Date	Check Amount	Check Number
029568	09/15/2023	McCormick Big Buck LLC	0006		No		\$2,945.45	029568
029603*	10/16/2023	Barnes & Noble College Booksellers, LLC SUNY Corning Community College	0008		No		\$868.98	029603
029625*	10/16/2023	Henry\Justin	0008		No		\$115.70	029625
029638*	10/16/2023	Pick N Patch & Corn Maze	0008		No		\$264.00	029638
029650*	10/16/2023	SCHSAA	0008		No		\$50.00	029650
Subtotal for Bank Account: General-5Sta - General Fund Checking - 5 Star							\$4,244.13	Grand Total
								Net
							\$4,244.13	

Prattsburgh CSD

Outstanding Check Listing

Bank Account: Lunch5Star - Lunch Fund - 5 Star

Check Number	Check Date	Remit To	Warrant	Fund	Recorded	Statement Date	Check Amount	Check Number	
002419	10/16/2023	LAWSON PRODUCTS/Drummond	0008		No		\$18.66	002419	
Subtotal for Bank Account: Lunch5Star - Lunch Fund - 5 Star									
							Grand Total	\$18.66	
							Net	\$18.66	

Prattsburgh CSD

Outstanding Check Listing
Bank Account: TA-5Star - TA Fund - 5 Star

Check Number	Check Date	Remit To	Warrant	Fund	Recorded	Statement Date	Check Amount	Check Number	
004256	10/26/2023	NYS EMPLOYEES RETIREMENT SYSTEM	PND5		No		\$1,092.00	004256	
Subtotal for Bank Account: TA-5Star - TA Fund - 5 Star							Grand Total	\$1,092.00	
							Net	\$1,092.00	
							Grand Total	\$66,817.64	
							Net	\$66,817.64	

Selection Criteria

Bank Account:
Check date is thru 10/31/2023
Checks Cleared/Voided Thru: 10/31/2023
Sort by: Check Number
Printed by Jeff Black

Extra Classroom Activity Fund Report 2023-2024

TREASURER'S REPORT

October 31, 2023

Bank Statement 8,991.43

Outstanding Checks

1386 Amtrack 1,866.60

1392 Dillio's Flowers and Gifts 200.00

1394 Walmart 19.86

2086.46

Balance 6,904.97

Beginning Ledger Balance 71,057.73

Receipts (Debits) 10,199.54

Disbursements (Credits) 12,945.98

Interest 287.63

Balance 68,598.92

Savings Account Available Funds 0.50

Savings Account Investments 61,693.45

Actual Balance 6,904.97

Difference -

Prattsburgh CSD

OTHER FUND Trial Balance for Fiscal Year 2024

Cycle 04

Post Dates From 07/01/2023 To 10/31/2023

Summary - All Services

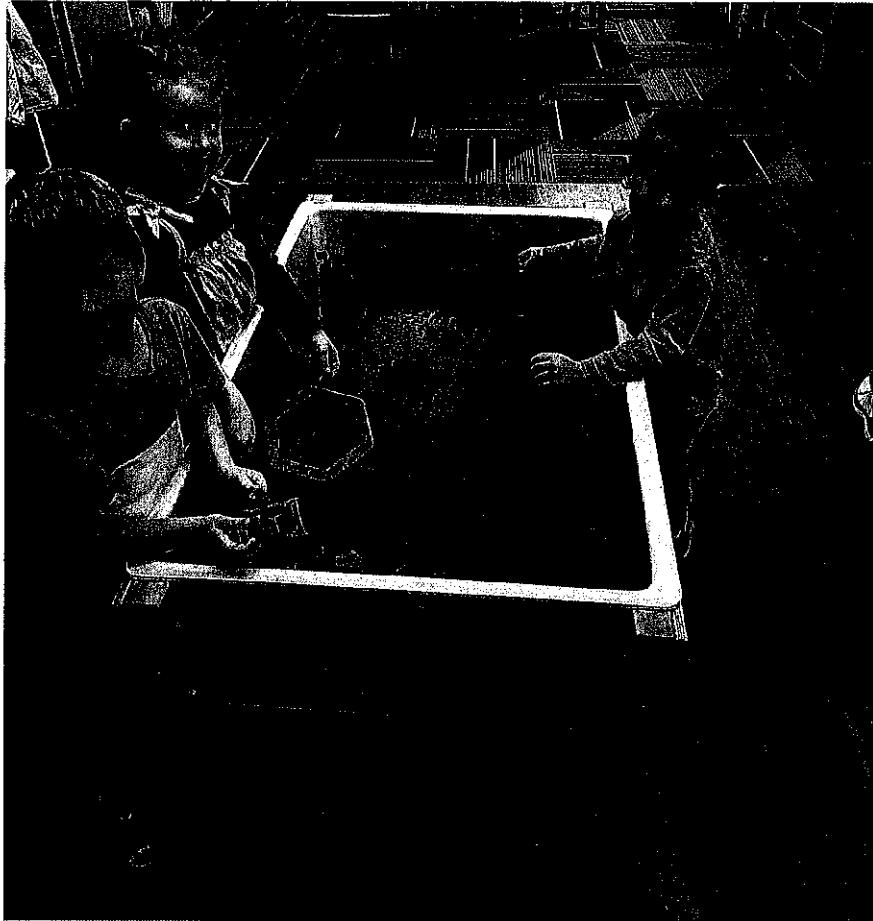
G/L Account	Description	Debits	Credits
Assets			
200.02	Cash	6,904.97	
201.03	Cash in Time Deposits	0.50	
450.01	Investments in Securities	61,693.45	
Liabilities and Fund Balance			
816.00	Class of 2023		2,226.44
817.00	Class of 2024		4,589.48
818.00	Class of 2025		4,799.70
819.00	Class of 2026		3,360.50
820.00	Class of 2027		1,416.25
821.00	Class of 2028		1,855.00
822.00	Class of 2029		936.00
849.00	Yearbook		3,961.00
850.00	FFA		16,076.25
851.00	Varsity Club		3,909.81
852.00	Music Club		6,174.18
855.00	Drama Club		5,764.64
856.00	Student Council		13,157.77
880.00	Sales tax		371.90
Grand Totals		68,598.92	68,598.92

November Principal Report:



4th grade celebrates Haudenosaunee Day

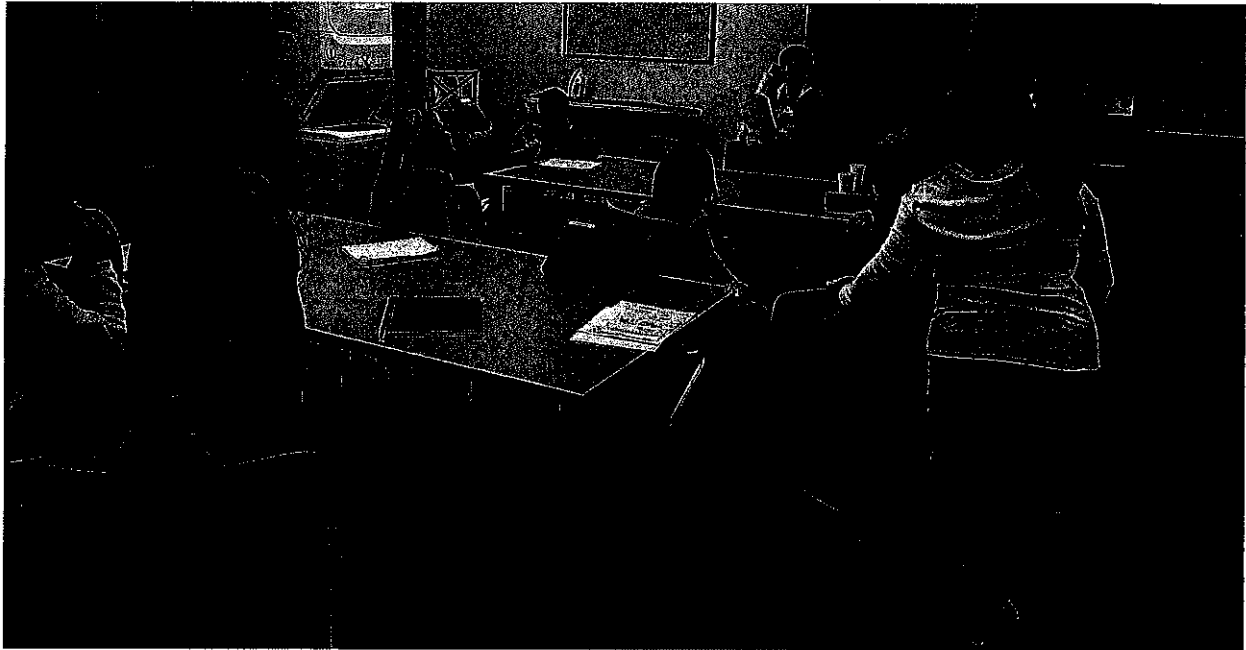




Play time in PreK

October Wildwood Student of the month

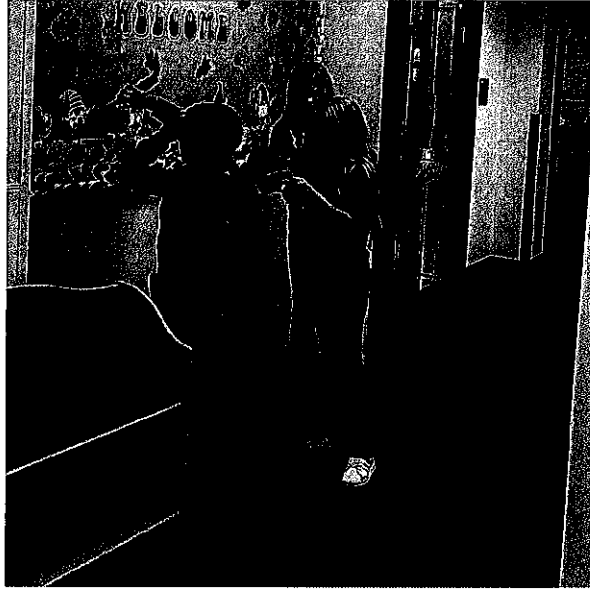
Colleen Hammond-Cosmetology



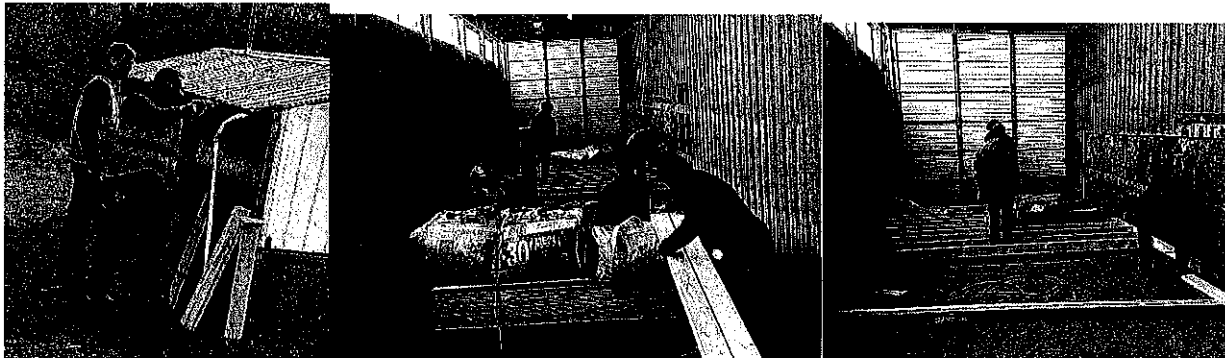
4th Grade sharing horror stories and hot cocoa on Halloween



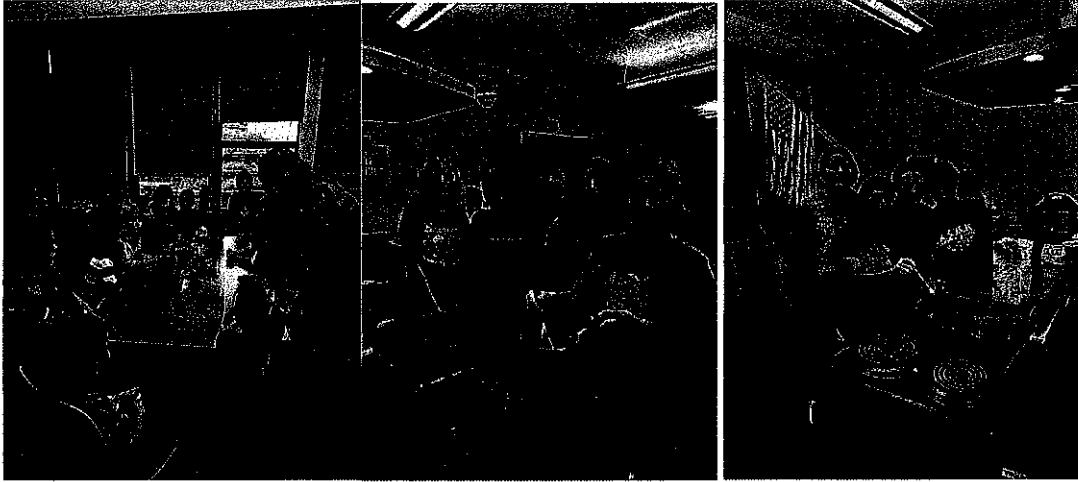
PreK-3 Custom Walk



After School Club!



BOCES students renovating bus garage



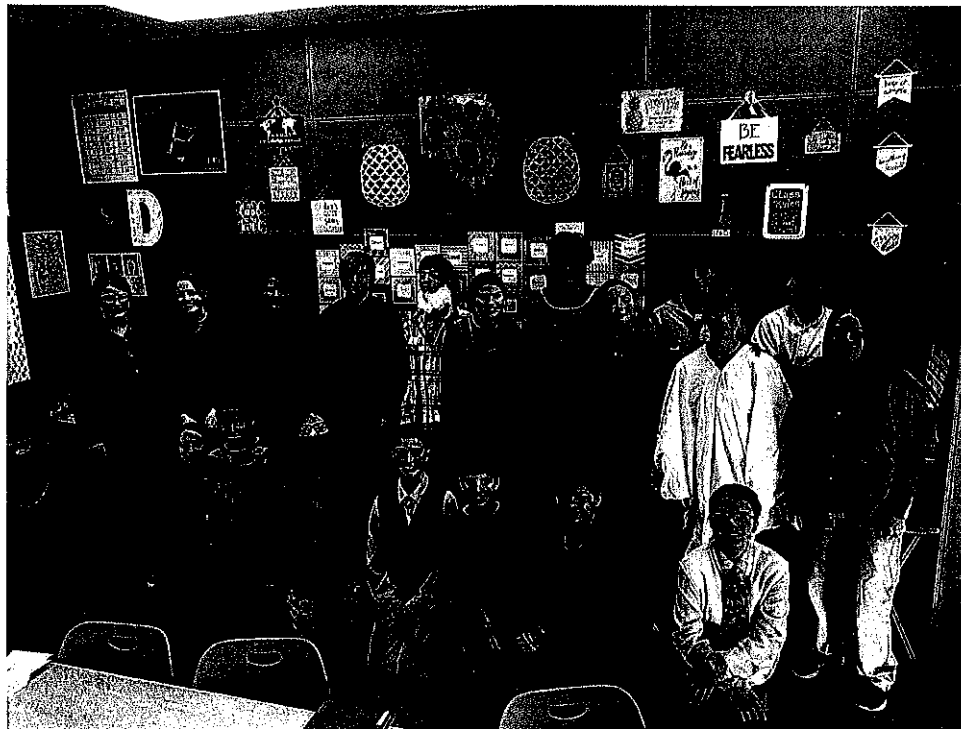
Mac and cheese challenge



Winter Bus Drills



Senior Play... Ha Ha House



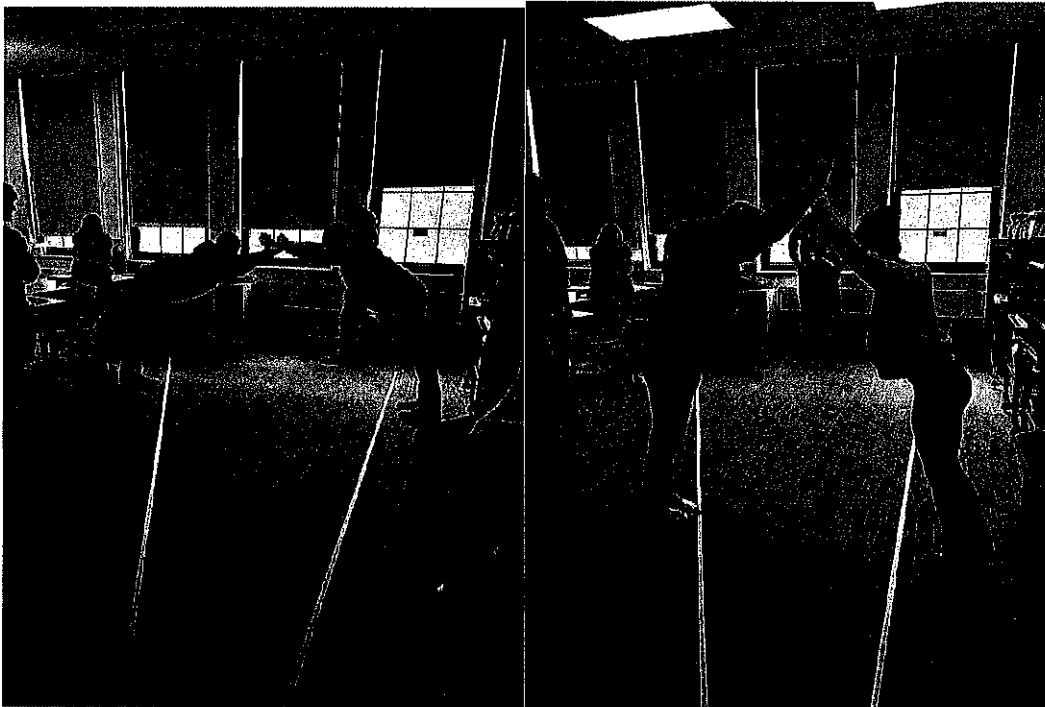
9th Grade Class Project



Ryan Voyt-Works for
NSA (magnetism experiment)



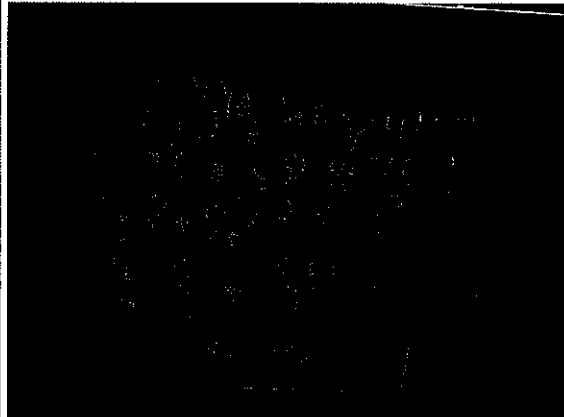
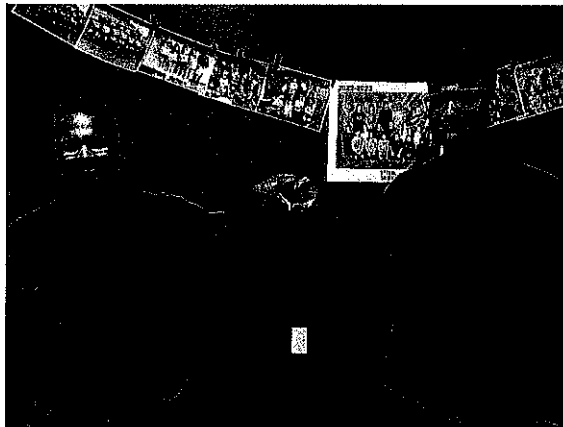
Coach of the Year!



English Class with Mr. Haydon



NYC Music Trip 2023



No One Fights Alone!



Time is Flying:

- Independent evaluations by Patty Rinehardt have begun
- Formal observations have begun
- Coding class with Mr. Mills has been sharing projects
- Mrs. Bristol took students to Mercury and Gunlocke
- Dental presentations
- Haudenosaunee log houses on display in the library from 4th grade classrooms
- Computer based PSAT are complete
- FFA Fruit sale started-see an FFA student for details
- 8th Grade food truck menu competition
- Youth and Gov't

In the Works:

- ✓ 50th Day for Elementary
- ✓ FFA Harvest Dance
- ✓ Spelling Bee Kickoff
- ✓ Parent teacher conference days
- ✓ Thanksgiving break



Avoca-Prattsburgh Titans

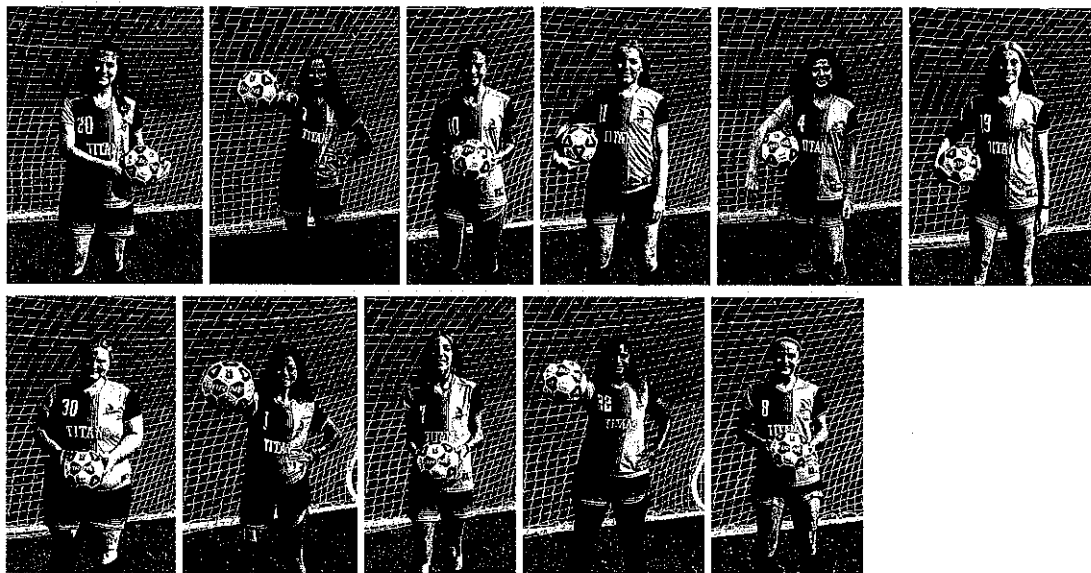


Brianna Sick, Director of Athletics & Special Programs

BOE Report - November 2023

- Fall sports have all come to an end
 - Girls Tennis & Volleyball made it to the Sectional Finals!
 - AP Volleyball was the Class D2 #1 Seed!
- Steuben County Girls Soccer
 - Player of the Year: Olivia Kilmer
 - 1st team: Meyah Putnam, Ina Kjernli, Emma Carlton
 - 2nd team: Issie Walburn, Madison Fitzwater
 - Exceptional Seniors: Olivia Kilmer, Ina Kjernli, Emma Carlton, Issie Walburn, Diane Hakes, Kaylen Julien
- Steuben County Boys Soccer
 - 1st team: Macoy Putnam
 - 2nd team: Carter Button
 - Exceptional Seniors: Macoy Putnam, Chris Abbott
- Fall Seniors:

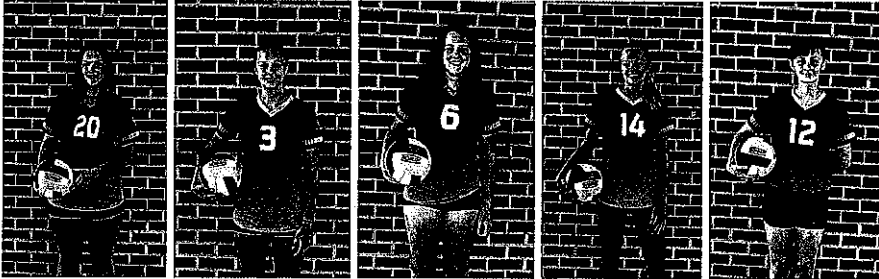
Girls Soccer



Boys
Soccer



Volleyball



Tennis



Cross
Country



- Cross Country Highlight!
 - Vivian Crane & Nathalya Kula placed in the top 15 at the Alexander XC Invitational



- **Start date is Monday, November 13th**

- **Teams we will have:**

- **Boys Varsity Basketball**
- **Boys JV Basketball**
- **Boys Modified Basketball**
- **Varsity Cheerleading (Competition & Sideline)**
- **Modified Cheerleading**
- **Indoor Track**
- **Girls Varsity Basketball**
- **Girls JV Basketball**
- **Girls Modified Basketball**
- **Varsity Wrestling**
- **Modified Wrestling**

- **Avoca will host the Girls Basketball County Tournament**
- **Wrestling helped with the Avoca Sports Booster Roller Skating event**





Prattsburgh Central School District

CSE/Curriculum Report - Prepared for November 14, 2023



COMMITTEE on SPECIAL EDUCATION

- CSE Meetings (September 15th – October 12th)
 - (10) meetings were held.
 - (7) IEP and (3) 504s have been held and finalized.
- CPSEs
 - (12) families involved in a CPSE process.
 - (6) Students referred for a more intense speech eval. Packets have been sent to families.
 - (5) EI families with referral packet to complete for CPSE. (2) Evals completed.
 - (1) families to start the process of transitioning from Early Intervention (EI) to CPSE
 - (7) families with students in PCS PreK who have been referred for an eval. (3) completed packet (1) eval schedule. Waiting on (5) to be completed
- Met with a couple of new integrated co-teaching pairs to discuss when they plan, how their partnership is going, brainstorm solutions to concerns with curriculum or scheduling logistics and organize additional planning time.
- ASD placement update ... October 27th Visit to classroom with parents. One additional GST BOCES staff member is needed before the transition can occur.
- Continue to have meetings (i.e., individually, as a team, w related services), observations, research, mentoring, revised plans to assist in developing a strong, self-contained, elementary, special education class in district.
- Attended the monthly CSE and CPSE Advisory meetings.
- Meetings with parents (i.e., classroom concerns, planning, possible special education options for their student, conference with teachers on student behaviors, tardiness and how it affects the students' day).
- CSE Team meetings:
 - IEP Goal Monitoring – Scheduled 3 trainings. The 1st one had to be rescheduled for December 4th due to trainer illness. At this after-school meeting the team will hear how we are going to set the foundation for our work for the next five months.
- Communication with Steuben & Yates County on necessary paperwork for CPSE students & services.
- Phone calls and emails with parents about new staff, school evaluations, independent educational evaluations, upcoming CSE meetings, placements, medical appointments, information needed for physicians and transportation.

CURRICULUM

- October 17th met with 6th grade math teacher and 6th-8th grade ELA teacher to discuss assessment questions and grading scales.
- Explicit Instruction: An Evidence-Based Practice for Effective Long-Term Learning for the Conference Day, October 20th.
- Scholastic Literacy ELA program update:
 - Regular contact with sales rep to obtain missing or additional necessary materials.
 - Set up biweekly meetings to address staff concerns.
 - Discussing & scheduling future meetings/webinars as a follow up to our summer workshops.
- Setting up meetings with teachers to review NYS 3-8 Released Questions and analyze possible answers to better direct instruction.
- NSA Scientist/Mathematician Ryan Vogt did an experiment with five different PCS classes on November 2nd.
- Working with teachers to discuss educational concerns (i.e., curriculum mapping, general planning, checking for understanding, modeling integrated co-teaching with a special education teacher).
- Preparing for meeting with K-6 ELA teachers to discuss tracking new program as aligned with the previously developed scope and sequence.
- Continue to work with IT and company representatives to resolve various data/technological issues in connection with the following programs:
 - Scholastic (ELA Series)

DATA

- Continued to work with main office staff on registration/reenrollment, continue to update scheduling, reporting, student information updates, state course code updates.
- eSD training with to new staff on report card entry
- Attended the eSD conference at Erie 1 BOCES Monday, October 16th.
- Online meetings with a state representative to update STAC information for reimbursement.
- Attend two (2) trainings sponsored by eSD on how better to manage data.

Superintendent/Business Administrator Report

November 2023

Capital Projects

Capital Outlay – We had our kick-off meeting with the contractor who won the bid and hammered out the schedule. They are planning to begin very soon and plan to have the work done before the end of the calendar year. It's exciting to think that the work will get done that quickly! The plan is to do the demo either during B-shift and when there are no students in the building. The actual construction can happen when students are in school since that room is presently vacant.

Phase 2 – Everything is 100% complete! We are now beginning work with the financial planners to get final cost reports done and submitted to NYSED.

Art Room – We received the final pieces for the kiln and the plan is to fire it up soon. We had some heating issues last week that have since been resolved. We are only waiting for a bench cushion and sewing machine racks, but other than that, it is complete and awesome.

Phase 3 (Ag Center) – Bids are out, we have had the walk throughs requested by possible contractors, and we open those bids next Thursday, November 16. This is a really good time to get bids out, so fingers crossed they come in at or under budget.

Possible Emergency Capital Project

I shared with you at the October meeting that we have had some plumbing issues in the 2000 addition. We hired a company to completely clean and inspect our system to get to the bottom of why we consistently get back-ups at that end of the building. They sent a scope throughout the entire system, and we discovered that there is an issue with the plumbing in a twenty (20) foot stretch in front of the nurse's office. The pipe has sagged at that point that creates the constant sewage back-up. I am working with our school attorney, Hunt and LeChase, to determine if it meets the state's definition of emergency and how to proceed once that determination has been made. I will be able to explain much more clearly at the meeting on Tuesday. There will also be more information coming your way prior to the meeting.

Prattsburgh Central School
District Goals 2023-2024
FINAL

Instructional/Student Achievement:

1. Continue to transition to new ELA/Math standards by developing scope and sequence for both.
2. Continue implementation of new Math series and new ELA series.
3. Continue transition to new standards in all cores (Math, ELA, Science and Social Studies) in grades 7-12.
4. Continue to examine ALL educational practices through a lens of educational equity.
5. Continue to address student mental health in areas.
6. Develop a plan to address Seal of Civic Readiness pathway for PCS graduates.
7. Examine the possibility of a locally developed graduation requirement for all PCS graduates that focuses on career exploration and readiness.

Student Services:

1. Continue to review and revise CSE processes and procedures.
2. Continue to review and revise Response to Intervention (RTI) services, with a renewed focus on behavior interventions. Specifically, utilize the recently adopted RTI handbook to guide our work.

Informational Technology:

1. Use our state approved technology plan to develop goals and objectives as they relate to computer science and digital fluency.
2. Continue to offer technology in-service credit to meet the professional development needs of our teachers.

Non-Instructional Operations:

1. Review and revise all district policy specifically through the lens of educational equity and access. This has not been done since 2005!
2. Continue to educate the entire PCS community on up-to-date school safety practices through practice and training.

Community Outreach and Communication:

1. Continue to develop and organize the new website.
2. Continue to control the PCS narrative by using multiple means of communication to highlight the positive experiences of PCS students.

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 and 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 education 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 of, 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).

(Continued)

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

- i) "Eligible student" means a student who is eighteen years or older.
- j) "Encryption" means methods of rendering personally identifiable information unusable, unreadable, or indecipherable to unauthorized persons through the use of 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 seeing 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 the classroom teachers or principals that is confidential and not subject to release under the provisions of Education Law Section 3012-c and 3012-d.
- s) "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.

(Continued)

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

- t) "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 bylaw 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.

(Continued)

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

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 or 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.

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 Superintendent of Schools.

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 BOCES, to the extent available.

(Continued)

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

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
- 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.

(Continued)

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

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, operation, 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);
- 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 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;
- 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) Include a signed copy of the Parents' Bill of Rights for Data Privacy and Security.

(Continued)

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

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;
- 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.

(Continued)

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

Cooperative Education 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
- 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.

(Continued)

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

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 District's Bill of Rights will state in clear and plain English terms that:

- a) A student's PII cannot be sold or released for any commercial purposes;
- b) Parents have the right to inspect and review the complete contents of their child's education record;
- c) State and federal laws protect the confidentiality of PII, and safeguards associated with industry standards and best practices, including but not limited to encryption, firewalls, and password protection, must be in place when data is stored or transferred;
- d) A complete list of all student data elements collected by the state is available for public review at the following website <http://www.nysed.gov/student-data-privacy/student-data-inventory> or by writing to the Office of Information and Reporting Services, New York State Education Department, Room 865 EBA, 89 Washington Avenue, Albany, New York 12234; and
- e) Parents have the right to have complaints about possible breaches of student data addressed. Complaints should be directed in writing to Privacy Complaint, Chief Privacy Officer, New York State Education Department, 89 Washington Avenue, Albany, New York 12234. Complaints may also be submitted using the form available at the following website <http://www.nysed.gov/student-data-privacy/form/report-improper-disclosure>.

(Continued)

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

The Bill of Rights will also include 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);
- 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.

(Continued)

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

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 and 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 submitted.

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.

(Continued)

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

- d) If the District requires additional time, or where the response may compromise security or impeded a law enforcement investigation, the District will provide the individual who filed the complaint 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, including the Records Retention and Disposition Scheduled ED-1 (1988; rev. 2004).

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.

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.

(Continued)

Investigation of Reports of Breaches 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, they 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
- d) Require the third-party contractor to provide additional training governing confidentiality of student data and/or teacher or principal data to all its offices 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.

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

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 of 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 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.

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 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.

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

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

Adopted:

BOARD MEMORANDUM

#3926-24

To: PCS Board of Education

From: K. Bay, Superintendent

Re: Transportation Study

In your packet, there is a copy of the study that was recently completed by PTSI. There are several recommendations in the study that we can discuss at the meeting. Recommendations three (3) and five (5) can be met modifying our policy. At this point in time, we are already (and have been for many, many years) violating our own policy that states "pupils in grades K through 8 who live at least two (2) miles are eligible for transportation" and "pupils in grade 9 through 12 who live at least three (3) miles from school are eligible for transportation." As an example, we are currently providing transportation to students on County Route 74 (end of Mechanic Street heading toward the athletic fields), and that is well within the mileage limits on our present policy stating that we should NOT be providing transportation. Changing our policy to match current practice will allow us to continue to transport those students, and since the study indicates this area should be deemed a "child safety zone", we should be transporting those students anyway.

There is a discussion item on the agenda.

* Proposed changes
highlighted on
page 2.

2005

5710
1 of 4

Non-Instructional/Business
Operations

SUBJECT: TRANSPORTATION PROGRAM

Pupil transportation is a major function of our educational process. It requires special attention so that the greatest benefit will accrue to the School District from the dollars expended. It is important to set forth the major objectives, which serve as a guide in the management of the pupil transportation program including the following:

- a) To furnish transportation to those pupils whose health or distance from the school makes the service essential.
- b) To provide the safest possible transportation.
- c) To operate the transportation program efficiently and economically.
- d) To adapt transportation to the requirements of the instructional program.
- e) To maintain conditions on the buses, which are conducive to the best interest of the pupils, including mental, moral, and physical considerations.
- f) To promote a sympathetic public understanding of the entire transportation program, including safety, adequacy, efficiency, and standards of service.
- g) To comply with all state laws, regulations, and mandates.
- h) To establish and review at least once a year the pickup and discharge points which are safest.

Types of Transportation

The Prattsburgh Central School provides the following types of transportation:

- a) Regular transportation for public and private school students necessary to transport such students to and from school.
- b) Transportation for field trips, for public school students, which are of an instructional nature, organized and supervised by a member or members of the instructional staff, which are conducted during the normal school day, evenings, or holidays.
- c) Extracurricular transportation, for public school students, for events of a non-instructional nature, which are conducted after normal school hours, during weekends, and holidays.

(Continued)

SUBJECT: TRANSPORTATION PROGRAM (Cont'd.)

- d) Transportation on Saturdays, Sundays, and/or holidays for resident, District, and public school students who are participating in approved School District programs which are under the supervision of certified instructional staff members.
- e) Transportation to private schools only as required by law.

Eligibility Requirements

All of the following distance criteria are to be determined by measuring the distance from the legal residence of the pupil desiring transportation to the school of attendance, using any device capable of such measurement over the nearest available public route.

Pupils in grades K through 8 who live at least ^{0.5 mile} ~~two (2) miles~~ and not more than fifteen (15) miles from school are eligible for midday transportation to or from half-day day programs.

Pupils in grade 9 through 12 pupils who live at least ^{0.5 mile} ~~three (3) miles~~ and not more than fifteen (15) miles from the school are eligible for transportation.

Private school students will be provided transportation services equal to services provided to public school students in like circumstances. Application for such transportation must be postmarked by April 1 for the coming school year or within 30 days of moving into the District.

If at least one student in the District qualifies for transportation to a private school, then a pickup point will be established at a central point for other, non-qualifying, District students to be transported to the non-public school. Transportation to the pickup point is each parent's responsibility.

Students with disabilities shall receive transportation services as identified on their IEP.

Transportation requires voter approval if it is for distances not authorized by state law, that is, less than two (2) miles for K through 8, and three (3) miles for 9 through 12. Such transportation becomes an expense to the taxpayers of the District, and must have annual voter approval.

Administration and ResponsibilitySuperintendent's Responsibility

The responsibility for administering the transportation program rests with the Superintendent of Schools, and the administration should adhere to all applicable laws, regulations, and policies established by federal, state, and local authorities. This responsibility is, in part, delegated to the director of transportation (Assistant Superintendent) who reports to the Superintendent or his/her designee.

(Continued)

SUBJECT: TRANSPORTATION PROGRAM (Cont'd.)

- a) Arranging transportation for special trips, such as outdoor education, recreational programs, educational trips, and others.
- b) Arranging for special transportation for students attending other school districts.
- c) Arranging contracts for all charter bus trips which involve any school group; checking company, driver, and vehicle records to assure safe and professional service.
- d) Assist in preparing transportation contracts and State Education Department reports.
- e) Assisting in school bus driver personnel management and training.
- f) Assisting in the transportation budgeting process.
- g) Keeping accurate records of the number of pupils transported at public expense.
- h) Requiring that regular classroom instruction and pertinent safety regulations as prescribed by law are provided for all pupils in each school.
- i) Providing adequate supervision at bus loading and unloading zones; bus riders should not be permitted to move toward the bus at school loading zones until the bus has been brought to a full stop; pupils should line up and take their turn at entering the bus in an orderly manner.
- j) Requiring that pupil behavior expected in the classroom is practiced on the school bus.
- j) Taking prompt action on all behavior problems.
- k) Enforcing safe traffic regulations on the school site.
- l) Informing pupils so that they ride their assigned school bus and do not board a bus going to any destination other than their home or an assigned activity.

Parents' Responsibility

Parents have an important role to play in the safe and efficient operation of the school's transportation system. If the system is to function effectively, parents must assume an obligation to the program and to the people responsible for its operation. Communications to the parents through the Student Handbook and other correspondence will be on-going.

(Continued)

SUBJECT: TRANSPORTATION PROGRAM (Cont'd.)

Such communications should include a statement on rules that could be sent home, that would promote the observance of safe driving conditions by private automobiles. In addition, the statement should set forth the need for cooperation with school authorities and with bus drivers to promote efficient service for all passengers.

Parents should make sure that their children are at the proper bus stop on time and properly clothed for the weather. Parents must be informed of the need to follow safe loading and unloading procedures at the bus stop. If their child crosses the road, parents should wait on the side of the road that their child will be discharged and walk through the safe crossing procedure with the child. Parents must not supersede the bus driver's directions to children by calling them across the road or in any way distracting children from the bus safety procedures established by this policy.

Parents should insist on the good behavior of their children at bus stops and on the bus so that drivers can concentrate on safely driving the bus. Parents should become familiar with the educational goals and objectives of the Board of Education so they can better understand the cost implication of demands they may make and how these would affect the overall expenditures for education.

Education Law Sections 3602(7) and 3635 et seq.

NOTE: Refer also to Policy #7131 -- Education of Homeless Children and Youth



Franklin Academy and Prattsburgh Central School District

Home of the Vikings

Prattsburgh Central School District

1 Franklin Street

Prattsburgh, NY 14873

Child Safety Zone Study

Final Report



PTSI Senior Management Consultant

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Prattsburgh Central School District

Child Safety Zone Study

Final Report

I. Introduction

The Prattsburgh Central School District contracted with the Pupil Transportation Safety Institute to conduct a Child Safety Zone Study. The Child Safety Transportation Act of 1992 permits school districts to transport pupils for shorter distances than identified in the statutory requirements. This report uses regulatory guidelines found in Part 191 – Child Safety Zones, which was established by the State Education Department in consultation with the NYS Department of Motor Vehicles and the Division of State Police. The guidelines identify hazardous conditions which may be encountered by children who walk to school. Using this criteria, school districts may establish Child Safety Zones to mitigate these hazards and establish state aidable transportation from those zones to schools.

Overview

The district is comprised of 85.6 square miles with a student enrollment of approximately 375 students. Approximately 245 of those students ride the school bus daily to Prattsburgh Central School. The district deploys 6 buses to complete these routes with an average ridership of about 41 passengers per bus. There are approximately 104 students that are ineligible for transportation services based on their proximity to the campus. Approximately 25 students are routed as bus riders but choose not to ride.

The campus is located on State Route 53 on the north side of the village. Most of the village has sidewalks present, and there is a 30 MPH speed limit in the village. Many of the village road intersections have two way or four-way stop signs. There is one flashing red/yellow stop light in the center, or 4-corners, of the village. State Route 53 has a yellow flashing light with a red flashing stop light on Chapel Street.

There are no pedestrian signals in the village of Prattsburgh, but there is a crossing guard to assist pupils walking to and from school at Chapel Street and State Route 53. Crosswalks are present at State Route 53 and Chapel Street, North Main Street at School Street, and South Main Street at Mechanics Street.

There is a student drop-off/pick-up area in the back of the school campus off State Route 53. This allows parents to drop-off and pickup off the highway in a safe location.

Eligibility for pupil transportation in the Prattsburgh Central School District is currently based upon a school board policy approved by the district voters. The policy provides school bus transportation for those pupils living more than the following distances from school:

<u>School</u>	<u>Grade Level</u>	<u>Eligibility Distance</u>
Prattsburgh Elementary	K – 8	2 miles
Prattsburgh High School	9 – 12	3 miles

II. Guidelines for Establishing Child Safety Zones

The guidance established in Part 191 of the NYS Education Department regulations identifies factors for each of the following types of hazards:

- Highways without sidewalks or adequate shoulders
- Highway intersections
- Highway-railroad grade crossings

These factors, each with assigned point values, are added together to determine if a hazardous zone exists. If the total points equal or exceed the values set forth in section 191.4 of the regulation, then the school district may choose to create a Child Safety Zone (CSZ).

The cost of providing transportation, pursuant to the provisions of this regulation, shall be an ordinary contingent expense and shall be included as an item of expense for purposes of determining the transportation quota of such district.

The total number of points required to qualify as a Child Safety Zone and be eligible for transportation is:

Grades K – 8 with one hazard – 12 points

Grades K – 8 with two hazards – 21 points

Grades 9 – 12 with one hazard – 15 points

Grades 9 – 12 with two hazards – 27 points

III. Child Safety Zone Review in Prattsburgh

Potential Safety Zones

Discussions between the PTSI Senior Consultant and school officials identified the following potential Child Safety Zones throughout the school district. PTSI was asked to evaluate the following areas to determine if they qualify as Child Safety Zones:

- A. County Route 74 between County Route 77 and Hotchkiss Road.
- B. North Main Street between Porter Street and Howe Street.
- C. NYS Route 53 in the Hamlet of Wheeler.
- D. County Route 74 between Mechanics Street and Flynn Street.
- E. Fairgrounds Road between Prattsburgh Italy Hill Road and Porter Street.
- F. County Route 7 (Chapel Street).
- G. State Route 53 North of the school campus.

Of the three types of potential hazards, two are present in the Prattsburgh Central School District.

1. Walking along a highway/roadway without adequate sidewalks or adequate shoulders.
2. Pupils crossing uncontrolled intersections.

When the district highways were evaluated, traffic counts were conducted either in the morning or the afternoon, during school route times, and were recorded to establish traffic volumes over a 15-minute period. Traffic counts were conducted between the hours of 6:55 am until 7:55 am, and 2:45 pm until 3:45 pm during school days. Walking distances along hazardous streets were measured using computerized maps.

The following tables from the NYS Education Department guidance, summarize the scoring system used to determine if there is a need for transportation to be approved in Child Safety Zones:

TABLE 1 – Highways without sidewalks or adequate shoulders.

1. Student walks on a sidewalk, shoulder or roadway with a given length:
 - A. Sidewalk or shoulder is greater or equal to 5 feet wide = 0 POINTS
 - B. Shoulder is less than 5 feet wide = *based on 500 foot lengths
 1. 1 POINT for every 500 feet or fraction thereof; examples:
 2. 1 to 500 feet = 1 POINT
 3. 501 feet to 1,000 feet = 2 POINTS
 - C. Roadway with no shoulder:
 1. 1 POINT for every 300 feet or fraction thereof; examples:
 2. 1 to 300 feet = 1 POINT
 3. 301 feet to 600 feet = 2 POINTS
 - D. Roadway with a narrow bridge or overpass:
 1. 1 POINT for every 25 feet or fraction thereof; examples:
 2. 1 to 25 feet = 1 POINT
 3. 26 to 50 feet = 2 POINTS
2. Traffic volume - Student walks on roadway or shoulder less than 5 feet wide with 15-minute traffic volumes:
 - A. Low (L) – less than 50 vehicles = 1 POINT
 - B. Medium (M) – 51 – 100 vehicles = 3 POINTS
 - C. High (H) – more than 100 vehicles = 5 POINTS
3. Traffic Volume - Student walks on roadway or shoulder less than 5 feet wide with a speed limit greater or equal to 40 MPH:
 - A. 40 MPH = 1 POINT
 - B. 45 MPH = 2 POINTS
 - C. 50 MPH = 3 POINTS
 - D. 55 MPH = 4 POINTS

TABLE 2 - Pupils crossing uncontrolled intersections

1. Student crosses highway intersection with the following degree of traffic control:
 - A. All way stop signs, an adult crossing guard, or a pedestrian bridge/underpass within 500 feet of the crossing = 0 Points
 - B. Traffic signal with pedestrian devices = 1 POINT per lane (up to 4 lanes)
 - C. Stop signs, or a traffic signal without pedestrian devices = 2 POINTS per lane (up to 4 lanes)
 - D. No traffic control measures = 3 POINTS per lane (up to 4 lanes)
2. Student walks on a roadway or on a shoulder less than 5 feet wide with 15-minute traffic volumes:
 - A. Low (L) – less than 50 vehicles = 1 POINT
 - B. Medium (M) – 51 – 100 vehicles = 3 POINTS
 - C. High (H) – more than 100 vehicles = 5 POINTS
3. Student walks on a roadway or on a shoulder less than 5 feet wide with a speed limit greater or equal to 40 MPH:
 - A. Less than 40 MPH = 0 POINTS
 - B. 40 MPH = 1 POINT
 - C. 45 MPH = 2 POINTS
 - D. 50 MPH = 3 POINTS
 - E. 55 MPH = 4 POINTS

TABLE 3 – Highway – railroad grade crossings.

1. Student crosses an active railroad crossing during the normal school crossing period:
 - A. 1 or 2 tracks
 1. 0 trains = 0 POINT
 2. 1 train = 5 POINTS
 3. 2 trains = 9 POINTS
 4. 3 or more trains = 13 POINTS

B. 3 or more tracks

1. 0 trains = 0 POINT
2. 1 train = 7 POINTS
3. 2 trains = 11 POINTS
4. 3 or more trains = 15 POINTS

Prattsburgh CSD Site Evaluations:

A. County Route 74 between County Route 77 and Hotchkiss Road.

Hazard - Highways without sidewalks or adequate shoulder	Points
Walking on a Highway with no shoulder for 7,400 feet	24
Traffic Volume Low – 9 vehicles/15 min.	1
Speed Limit 45 mph	2
Meets the point minimum for a K-12 CSZ	Total Points 27

County Route 74 at this location qualifies as a Child Safety Zone for students' grades K – 12, and the section assessed and measured is within the district's walk limit for students K-12.

For the study of this area, I utilized a student bus stop address at 7388 County Route 74 to measure from. That address is 1.8 miles from the school. From that bus stop to the start of the sidewalk on Mechanics Street measured 1.4 miles or 7,400 ft. That 7,400 feet of roadway has no shoulder on the highway, resulting in 1 point of score for every 300 feet. It should be noted that a portion of this distance (about 2,500 ft) is a 55mph speed zone that would award an additional 2 points of score, the balance of the distance to the sidewalk on Mechanics Street is 45 mph. I scored the entire distance as 45 mph because a higher score provides no advantage to the process.

While traffic volume is light, clearly understanding the elements of risk in this area is pivotal to understanding the hazards faced by students. The greatest risk factor is the lack of a suitable shoulder for students to walk on. As a point of interest, a review of the bus routes for this year led me to believe students in this area are currently being bussed.

I would recommend the district consider establishing a Child Safety Zone for this area.

B. North Main Street between Porter Street and Howe Street

Pupils crossing uncontrolled intersections	Points
No traffic control measures	6
Traffic Volume Low – 49 cars/15 min.	1
Speed Limit 30 mph	0
Does not meet the point minimum for a CSZ	Total Points 7

This area does not qualify as a Child Safety Zone. Traffic volumes ranked low, although higher than observations elsewhere, and 30mph speed zones limit eligibility point accumulation. While the crossing provides no traffic control devices, there is a clearly marked crosswalk at the intersection of School Street and North Main Street. I observed motorists yielding to students crossing within the crosswalk at this location. There were 21 students observed walking home from school during my afternoon observation.

Students walking to and from school from further north on North Main Street would have to do so without the presence of sidewalks until they get close to the village. Heading north out of the village on North Main Street, sidewalks cease about .5 of a mile from School Street and highway shoulders begin to narrow, running less than 5ft. wide.

C. NYS Route 53 in the Hamlet of Wheeler

Pupils crossing uncontrolled intersections	Points
No traffic control measures	6
Traffic Volume Low – 48 vehicles/15 mins	1
Speed Limit 45 mph	2
Does not meet the point minimum for a CSZ	Total Points 9

This area does not qualify as a Child Safety Zone, as the traffic volume and speed zones limit eligibility point accumulation.

District Policy #5720 states that students residing on State Route 53 will not cross the highway, and that “all loading and unloading along the aforementioned highways will be accomplished at the pupil’s residence side of the street.” While observing this location, I witnessed a few students walk down Fritz Hill Road and cross State Route 53 to board the bus on Gardner Road. Earlier, that same bus was observed coming southbound on State Route 53 and turning left onto Gardner Road to make it’s first pick up of the morning at #6450 Gardner Road.

I would recommend that the route’s first stop be Fritz Hill Road at State Route 53, and then turn left onto Gardner Road to move the stop at #6450 Gardner Road to stop #2 on the route. This would eliminate the need for those students to cross State Route 53 unprotected. Fritz Hill Road does not line up directly across from Gardner Road, but it’s very close. The students could wait at the corner of Fritz Hill Road, then walk back to the bus after it’s stopped with traffic secured. This would be about 40’, or one bus length.

D. County Route 74 between Mechanics Street and Flynn Road.

Walking along highway with no sidewalk or shoulder	Points
Highway with no shoulder – 632 ft.	2
Traffic Volume Low – 25 vehicles/15 mins.	1
Speed Limit 45 mph	2
Does not meet the point minimum for a CSZ	Total Points 5

While this area doesn’t qualify as a Child Safety Zone for students’ grades K – 12, it was also an area included in my assessment of County Route 74 between County Route 77 and Hotchkiss Road, which did qualify. I based the score for this area on a known bus stop located at #10719 County Route 74. The hazard faced in this area is the lack of a shoulder on the roadway.

“Example” of the entire length of County Route 74 from Mechanics Street to Flynn Road.

Walking along highway with no sidewalk or shoulder	Points
Highway with no shoulder – 3,900 ft.	13
Traffic Volume Low – 25 vehicles/15 mins.	1
Speed Limit 45 mph	2
Meets the point minimum for a CSZ K-12	Total Points 16

I also included an “Example” assessment of the entire length of County Route 74 from Mechanics Street to Flynn Road. Not knowing the current enrollment in this area, I am uncertain if there are other students residing on this section of highway. Including the “Example” allows you to understand the score of that area for students residing closer to Flynn Road.

I would recommend the district consider establishing a Child Safety Zone for this area if there are students currently residing in the example area closer to Flynn Road.

E. Fairgrounds Road between Porter Street and Prattsburgh Italy Hill Road.

Walking along highway with no sidewalk or shoulder	Points
Highway with no shoulder	7
Traffic Volume Low – 7 vehicles/15min	1
Speed Limit 55 mph	4
Meets the point minimum for a CSZ K-8	Total Points 12

Fairgrounds Road at this location qualifies as a Child Safety Zone for students’ grades K – 8, and the section assessed and measured is within the district’s 2-mile walk limit for students K-8.

For the study of this area, I utilized a student address at 10913 Fairgrounds Road to initiate measurement. That address is 2000 feet from the sidewalk on Porter Street and 4,200 feet from the school. That 2,000 feet of roadway has no shoulder on the highway, resulting in 1 point of score for every 300 feet.

I would recommend the district consider establishing a Child Safety Zone for this area, provided the students at that address are in grades K-8.

F. Chapel Street (County Route 7) west of State Route 53

Walking along highway with no sidewalk or shoulder	Points
Highway with no shoulder (2,800 ft based on 6878 CR 7)	9
Traffic Volume Low – 16 vehicles/15min	1
Speed Limit 55 mph	4
Meets the point minimum for a CSZ K-8	Total Points 14

County Route 7 does qualify as a Child Safety Zone for students' grades K – 8, and the section assessed and measured is within the district's 2-mile walk limit for students K-8. While I did my counts in the Chapel Street area of the village, I was focused on assessing County Route 7 at a bus stop address of 6878 County Route 7, also known as Avoca West Creek Prattsburgh Road. The student at this address is grade 10, and for grade levels 9-12, this area would not qualify.

That address is 2,800 feet from the sidewalk on Chapel Street, and .8 of a mile from the school. That 2,800 feet of roadway has no shoulder on the highway, resulting in 1 point of score for every 300 feet.

I am not recommending consideration for a Child Safet Zone in this area as I believe there are no K-8 students currently in that zone.

I observed 28 students walking to school during my morning counts on Chapel Street.

G. State Route 53 north of Campus

Walking along highway with no sidewalk or shoulder	Points
Highway with shoulder = to 5' or greater (2 mi. based on 7170 State Route 53)	0
Traffic Volume Low – 38 vehicles/15min	1
Speed Limit 55 mph - shoulder = > 5'	0
Does not meet the point minimum for a CSZ	Total Points 1

State Route 53 is the main road through Prattsburgh, thus I felt it would be good to include an assessment of that highway. One might think this highway would certainly qualify, but the presence of adequate shoulders on the highway (=> 5') and light traffic volumes gives this section of highway a low score.

Recommendations

1. Consider utilizing a computer routing system. Implementing a computerized routing system would give the district ease of access to the student locations and distance from school. Walk zones could be overlayed on the map with geocoded students and allow the district to know exactly who the students are that reside in the walk zones. It would also provide the district with a clear picture of the routing data such as ridership, miles traveled and distance from a student's residence to the designated bus stop.
2. Consider the addition of painted crosswalks across Mechanics Street at the south side of North Main Street, and across North Main Street at the intersection of Mechanics Street. This would provide an additional level of safety to students walking in that area. These crosswalks would lead to the existing sidewalks in that area.
3. Conduct a review of your bus stops, the students assigned to those bus stops, and their grade levels to ensure eligibility in accordance with the 2-mile and 3-mile limits set in BOE Policy. Clearly understanding how closely you are adhering, or not adhering, to your transportation eligibility policy is important. If these eligibility limits are not closely adhered to, you may want to revisit the BOE Policy and adjust the eligibility to reflect your practices more accurately.
4. I would recommend the district explore a route adjustment to the "Blue" route. Consider making that route's first stop be Fritz Hill Road at State Route 53, and then turn left onto Gardner Road and make the stop at #6450 Gardner Road, which would be stop #2 on the route. This would eliminate the need for those students residing on Fritz Hill Road to cross State Route 53 unprotected. Fritz Hill Road does not line up directly across from Gardner Road, so the bus would have to stop a little short of Fritz Hill Road to make the turn onto Gardner Road. The students could wait at the corner of Fritz Hill Road and then walk back to the bus after it's stopped with traffic secured. This would be about 40 feet, or one bus length.

5. Establishment of Child Safety Zones: I would recommend the district consider establishing a Child Safety Zone for the area of County Route 74 from Hotchkiss Road to County route 77, and for Fairgrounds Road to Porter Street. I'd also recommend the district consider establishing a Child Safety Zone for the area of County Route 74 between Mechanics Street and Flynn Road, if there are students currently residing in the "example" area closer to Flynn Rd.
 - a. I do not believe a bus currently traverses Fairgrounds Road, so that could result in some additional cost.
 - b. The bus on County Route 74 is traversing the entire length from Hotchkiss Road to Mechanics Street and appears to be currently picking up most of those students, so this should result in no additional cost. Some of these students currently appear to be ineligible riders per district BOE Policy.
 - c. It is important to know where all the students are on County Route 74, and who would be included on County Route 74 between Mechanics Street and Flynn Road.

IV. Conclusion

The Prattsburgh community is sparsely populated and very rural. Consequently, every area I assessed rated low for traffic volume, which is good. Much of the traffic was related to the school staff and parents.

The district is also characterized by the following:

- The 30 MPH speed zones throughout the village are an important safety factor for the students walking to and from school.
- There are well defined crosswalks and a crossing guard in the village at State Route 53 near the corner of Chapel Street.
- Most village streets have sidewalks on one or both sides of the roadway. There are no sidewalks present on Allis Street, Pratt Street, and Morgan Street.
- Parents seemed to efficiently use the drop off/ pick up area on the northwest side of the campus.
- The four corners on Main Street and Chapel Street are equipped with a flashing yellow and red stop light. Yellow for north and south traffic on State Route 53 and red for traffic on Chapel Street.

- During my observations I witnessed about 50 students walking to and from school.
- While there are about 104 designated walkers, my observations revealed about 50 students walking. It is estimated that about 50 students are being driven to school or arriving by alternative means.

There are approximately 104 students in the Prattsburgh Central School District that are not eligible for transportation, which is approximately 28% of the student population. This study is an important tool to measure and understand the hazards that may or may not be faced by these walking students. The community has done a great job establishing suitable and safe walkways for their student population, and employing a crossing guard is a huge factor in mitigating risks to their safety. While hazards are always present, this study reflects that some of the hazard areas examined through this study do not rise to the level of establishing a Child Safety Zone, while some do.

We commend the Prattsburgh Central School District for taking the time and resources to assess the walking areas to better understand challenges to safety faced by their walking student population. PTSI is pleased to have assisted the district by conducting this study.

BOARD MEMORANDUM

#3925-24

To: PCS Board of Education

From: K. Bay, Superintendent

Re: Corrective Action Plan for Annual Audit

Each year, we are required to develop a corrective action plan based on the recommendations of our auditing firm. Attached to this memo, you will see a proposed corrective action plan to be considered.

There is a discussion item on the agenda.

Corrective Action Plan: FY 2022-2023

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed.

Category: Internal Control Over Financial Reporting

Condition and Criteria: During the current year, adjusting journal entries, along with footnote disclosures were proposed by the auditors and accepted by the district to properly reflect the financial statements in accordance with generally accepted accounting principles. Some of the adjustment and footnotes were related to recording retirement accruals, capitals project funds and converting to the full accruals method for government-wide financial statement purposes. In addition, a draft of the financial statements was prepared by the auditors.

Auditor's Recommendation: Although auditors may continue to provide such assistance both now and, in the future, under the new pronouncement, the district should continue to review and accept both proposed adjusting journal entries and footnote disclosures, along with the draft financial statements.

Corrective Action: The district has received, reviewed, and approved all journal entries, footnote disclosures and draft financial statements proposed for the current year audit and will continue to review similar information in future years. Further, the district believes it has a thorough understanding of these financial statements and the ability to make informed judgments based on these financial statements.

Category: Compliance and Other Matters (Unassigned Fund Balance)

Conditions and criteria: Prattsburgh Central School District's undesignated fund balance as of June 30, 2022 amounted to \$1,764,305. This amount constitutes approximately 17.3% of the 2021-2022 school budget.

Cause and Effect: The district's unassigned fund balance violated New York State Education Law, which limits school districts from retaining an unassigned fund balance not greater than 4% of the subsequent year's budget.

Auditor's Recommendation: Prattsburgh Central School District's should continue to monitor fund balance throughout the year and continue to review its options with regards to reservation of fund balance.

Corrective Action: Prattsburgh Central School District realizes its unassigned fund balance as of June 30, 2023 was in excess of the NYS mandated 4% level. The district has and will continue to review its options with regards to reservation and designation of fund balance. The district will also annually review their fund balance policy and adjust as necessary.