

# LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

2023

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Non-Instructional/Business Operations

## **SUBJECT: REVENUES**

The District Treasurer will have custody of all District funds in accordance with the provisions of state law. The Treasurer will be authorized and directed by the Board to invest the balances available in various District funds in accordance with regulations set forth in state law.

Education Law Sections 1604(a) and 1723(a)

Adoption Date: 03/27/2023

# LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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## **SUBJECT: DISTRICT INVESTMENTS**

Whenever the District has funds (including operating funds, reserve funds and proceeds of obligations) that exceed those necessary to meet current expenses, the Board shall authorize the District Treasurer to invest such funds in accordance with all applicable laws and regulations and in conformity with the guidelines established by this policy.

### **Objective**

The objectives of this investment policy are four-fold:

- a) Investments shall be made in a manner so as to safeguard the funds of the District; and
- b) Bank deposits shall be made in a manner so as to safeguard the funds of the District.
- c) Investments shall be sufficiently liquid so as to allow funds to be available as needed to meet the obligations of the District.
- d) Funds shall be invested in such a way as to earn the maximum yield possible given the first three investment objectives.

### **Authorization**

The authority to deposit and invest funds is delegated to the Treasurer. These functions shall be performed in accordance with the applicable sections of the General Municipal Law and the Local Finance Law of the State of New York.

The Treasurer may invest funds in the following eligible investments:

- a) Obligations of the State of New York.
- b) Obligations of the United States Government, or any obligations for which principal and interest are fully guaranteed by the United States Government.
- c) Time Deposit Accounts placed in a commercial bank authorized to do business in the State of New York, providing the account is collateralized as required by law. [Banking Law Section 237(2) prohibits a savings bank from accepting a deposit from a local government. This also applies to savings and loan associations.]
- d) Transaction accounts (demand deposits) both interest bearing and non-interest bearing that do not require notice of withdrawal placed in a commercial bank authorized to do business in the State of New York, providing the account is collateralized as required by law.

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## **SUBJECT: DISTRICT INVESTMENTS**

- e) Certificates of Deposits placed in a commercial bank authorized to do business in the State of New York providing the Certificates are collateralized as required by law.
- f) Securities purchased pursuant to a Repurchase Agreement whereby one-party purchases securities from a second party and the second party agrees to repurchase those same securities on a specific future date at an agreed rate of return (the interest rate).

### **Implementation**

Using the policy as a framework, regulations and procedures shall be developed which reflect:

- a) A list of authorized investments;
- b) Procedures including a signed agreement to ensure the District's financial interest in investments;
- c) Standards for written agreements consistent with legal requirements;
- d) Procedures for the monitoring, control, deposit and retention of investments and collateral which shall be done at least once a month;
- e) Standards for security agreements and custodial agreements consistent with legal requirements;
- f) Standards for diversification of investments including diversification as to type of investments, and firms and banks with whom the School District transacts business; and
- g) Standards for qualification of investment agents which transact business with the School District including, at minimum, the Annual Report of the Trading Partner.

This policy shall be reviewed and re-adopted at least annually or whenever new investment legislation becomes law, as staff capabilities change, or whenever external or internal issues warrant modification.

General Municipal Law Section 39  
Education Law Sections 1604-a and 1723(a)  
Local Finance Law Section 165

Adoption Date: 03/27/2023

# LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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## **SUBJECT: ACCEPTANCE OF GIFTS, GRANTS AND BEQUESTS TO THE SCHOOL DISTRICT**

The Board may accept gifts, donations, grants and/or bequests of money, real or personal property, as well as other merchandise which, in the view of the Board, add to the overall welfare of the District, provided that such acceptance is in accordance with existing laws and regulations. Donations to the school are fully tax deductible so long as the gift is used exclusively for public purposes in accordance with USC Section 170(c). However, the Board is not required to accept any gift, grant or bequest and does so at its discretion, basing its judgment on the best interests of the District. Furthermore, the Board will not accept any gift, grant or bequest which constitutes a conflict of interest and/or gives an appearance of impropriety. At the same time, the Board will safeguard the District, the staff and students from commercial exploitation, from special interest groups, and the like.

The Board will not accept any gifts or grants which will place encumbrances on future Boards, or result in unreasonable additional or hidden costs to the District. The Board may, if it deems it necessary, request that gifts of equipment, facilities or any item that requires upkeep and maintenance include funds to carry out such maintenance for the foreseeable life of the donation.

The Board will not formally consider the acceptance of gifts or grants until and unless it receives the offer in writing from the donor/grantor or their attorney/financial advisor. Any such gifts or grants donated to the Board and accepted on behalf of the District must be by official action and resolution passed by Board majority. The Board would prefer the gift or grant to be a general offer rather than a specific one. Consequently, the Board would suggest that the donor/grantor work first with the school administrators in determining the nature of the gift or grant prior to formal consideration for acceptance by the Board. However, the Board, in its discretion, may direct the Superintendent to apply such gift or grant for the benefit of a specific school or school program.

The Board is prohibited, in accordance with the New York State Constitution, from making gifts/charitable contributions with District funds.

Gifts and/or grants of money to the District shall be annually accounted for under the trust and agency account in the bank designated by the Board.

All gifts, grants and/or bequests shall become School District property. A letter of appreciation, signed by the President of the Board and the Superintendent, will be sent to a donor/grantor in recognition of his/her contribution to the District. Letters will be sent in a timely manner and will acknowledge the possible tax deduction available to donors whose gifts qualify under IRS regulations.

Additionally, all business contacts will be informed that gifts exceeding seventy-five dollars (\$75) to District employees will be returned or donated to charity.

New York State Constitution Article 8, Section 1  
Education Law Sections 1709(12), 1709(12-a) and 1718(2)  
General Municipal Law Section 805-a(1)

Adoption Date: 03/27/2023

LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Non-Instructional/Business Operations

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**SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION/PROPERTY TAX EXEMPTIONS**

A tax collection plan giving dates of warrant and other pertinent data shall be prepared annually and submitted for review and consideration by the Assistant Superintendent for Administrative Services to the Board. Tax collection shall occur by mail or by direct payment to the place designated by the Board.

**Senior Citizens**

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or by siblings, one of whom is sixty-five (65) years of age or over, shall be exempt from taxation to the extent of percentage of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board.

The real property tax exemption of real property owned by husband and wife, when one of them is sixty-five (65) years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years of age.

**Disabled Citizens**

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one or more persons with disabilities; or owned by a husband, wife or both, or siblings, at least one of whom has a disability; and whose income, as defined pursuant to law, is limited by reason of such disability shall be exempt from taxation to the extent of percentage of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board. The Board must adopt a resolution allowing such an exemption following a public hearing on this specific issue.

No exemption shall be granted unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an in-patient of a residential health care facility as defined in Public Health Law.

The District may permit a property tax exemption to an otherwise eligible disabled citizen even if a child who attends a public school resides at that address, provided that any such resolution shall condition such exemption upon satisfactory proof that the child was not brought into the residence in whole or in substantial part for the purpose of attending a particular school within the District. The Board must adopt a resolution allowing such an exemption following a public hearing on this specific issue.

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# LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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## **SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION/PROPERTY TAX EXEMPTIONS**

For purposes of this policy, and in accordance with law, a person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working; and who is certified to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) benefits under the federal Social Security Act or is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act, or has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind.

Education Law § 2130  
Public Health Law § 2801  
Real Property Tax Law §§ 458-a, 459-c, 466-c, 466-f,  
466-g, 466-I, 467, 1300-1342

Adoption Date: 03/27/2023

# LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Non-Instructional/Business Operations

## **SUBJECT: SALE AND DISPOSAL OF DISTRICT PROPERTY**

### **Sale of District Property**

Disposed of District property will be according to regulation and with the approval of the Board. However, the responsibility for such sales may be delegated. The net proceeds from the sale of school property shall be deposited in the General Fund.

### **Disposal of District Property**

#### Equipment

District equipment that is obsolete, surplus, or unusable by the District shall be disposed of in such a manner that is advantageous to the District.

In order to sell District equipment, a bona fide public sale must take place with adequate public notice of the sale. It cannot be sold ordinarily to any employee except at a public sale for a reasonable price.

Failure to produce monetary return to the District after reasonable attempts to dispose of unnecessary equipment may result in disposal of equipment in any other appropriate manner, provided authorization is obtained from the Superintendent/designee. There is a general prohibition against giving District equipment away to private citizens. Items can be given to other municipal corporations if the property has no resale value.

#### Textbooks

Textbooks that lose their value to the educational program because of changes in the curriculum or they contain outdated material and/or are in poor condition will be disposed in accordance with 5250R.

Comptroller's Opinions 58-120, 60-662  
Education Law Section 1709(9)(11)

Adoption Date: 03/27/2023

# LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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## **SUBJECT: CORPORATE SPONSORSHIPS**

The Board recognizes the benefits that may be obtained by entering into agreements with a "corporate sponsor." A "corporate sponsor," for the purposes of this policy, is defined in accordance with Commissioner Regulations as "the sponsorship or the underwriting of an activity on school premises which does not involve the commercial promotion of a particular product or service."

Corporate sponsorships may be recommended by the Superintendent and, depending on the dollar value of the corporate contribution, may be subject to approval by the Board in accordance with the District procurement policy. Corporate sponsorships are evaluated on a case by case basis in accordance with the principles established by the Board, as well as applicable laws, rules and regulations.

The Board will carefully consider whether the commercial aspects of a corporate sponsorship are an acceptable influence on students. The Board recognizes and understands its fiduciary responsibility to weigh all considerations and decide whether such arrangements are in the best interests of the children they are obligated to educate, nurture and protect.

Any agreement entered into by the District and a corporate sponsor should be in accordance with the following principles:

- a) Consistency with district academic standards and goals.
- b) Consistency with district non-discrimination policies and age-appropriateness.
- c) No corporate support or activity will be permitted in the District that:
  1. Promotes gambling, illicit drugs, alcohol, tobacco, or firearms;
  2. Promotes hostility, disorder, or violence;
  3. Attacks or demeans any ethnic, racial, religious group or sexual orientation;
  4. Is libelous;
  5. Contains adult content, including nudity, sexual terms and/or images of people in positions or activities that are suggestive or sexual, or provocative images in violation of community standards;
  6. Promotes any specific religion;
  7. Promotes or opposes any political candidate or ballot proposition;

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**SUBJECT: CORPORATE SPONSORSHIPS**

8. Inhibits the functioning of any school; or
9. Is otherwise deemed to be inappropriate for students.
- d) Students shall not be required to view commercial promotional activity, in accordance with Rule 23 of the Commissioner's Regulations.
- e) The collection of personal information from students by corporate sponsors in accordance with the Family Educational Rights and Privacy Act (FERPA) is prohibited.
- f) Sponsorship permitted pursuant to this policy shall not be considered as an endorsement or approval by the Board of any particular group, organization or company, nor of any purposes, programs, activities, products or services of any such group.
- g) To ensure equal opportunity to participate among commercial competitors, solicitations for corporate sponsors should be done in accordance with the District procurement policy.
- h) Any contracts for corporate sponsorship should be limited to one (1) year in duration, or else provide that a successor board may review yearly and terminate at will.
- i) The best interests of the District's students shall always be considered primary to any financial benefit that the District may derive from corporate sponsorship.

8 New York Code of Rules and Regulations (NYCRR) Section 23

NOTE: Refer also to Policies #5410 - Purchasing  
#7250 - Student Privacy, Parental Access to Information, and  
Administration of Certain Physical Examinations to  
Minors

Adoption Date: 03/27/2023

# LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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Students

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## **SUBJECT: CONCUSSION MANAGEMENT**

A concussion is a type of mild traumatic brain injury (MTBI) caused by a bump, blow, or jolt to the head or body that causes the head and brain to move rapidly back and forth. Recovery from concussion and its symptoms will vary. Avoiding re-injury and over-exertion until fully recovered are the cornerstones of proper concussion management. Concussions can impact a student's academic performance as well as their athletic pursuits. As such, the District supports the proper evaluation and management of concussion injuries.

### **Concussion Management Team (CMT)**

The District may establish a Concussion Management Team (CMT) which may be composed of the Athletic Director and/or Director of Physical Education, a school nurse, the school physician, a coach of an interscholastic team and/or physical education teacher, a certified athletic trainer, and other appropriate personnel as designated by the District. If established, the CMT will oversee and implement the District's concussion policy, including the requirement that all school coaches, physical education teachers, school nurses, and certified athletic trainers who work with and/or provide instruction to students engaged in school-sponsored athletic activities complete training relating to MTBIs. Furthermore, every CMT may establish and implement a program which provides information on MTBIs to parents and persons in parental relation throughout each school year.

### **Staff Training/Course of Instruction**

Each school coach, physical education teacher, school nurse, and certified athletic trainer who works with and/or provides instruction to students in school-sponsored athletic activities will complete a training every two years relating to recognizing the symptoms of concussions or MTBIs and monitoring and seeking proper medical treatment for students who suffer from a concussion or MTBI. Since concussion symptoms may manifest themselves in any setting, all staff will be encouraged to take the online training and be alert for students who may display or report concussion symptoms.

Components of the training will include, but not be limited to:

- a) The definition of MTBI;
- b) Signs and symptoms of MTBI;
- c) How MTBIs may occur;

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# LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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## **SUBJECT: CONCUSSION MANAGEMENT**

- d) Practices regarding prevention; and
- e) Guidelines for the return to school and school activities for a student who has suffered an MTBI, even if the injury occurred outside of school.

The training must be completed by means of instruction approved by the New York State Education Department (NYSED) which include, but are not limited to, courses provided online and by teleconference.

Each time a staff member completes this training or a related professional development course, they must forward proof of completion to the CMT or, if a CMT has not been established, a designated District staff member who will enter the information into the District's existing system for tracking completed trainings and professional development courses. The system will notify staff of the need to complete the training as needed.

### **Information to Parents and Students**

The District will include the following information on MTBIs or concussions in any permission or consent form or similar document that may be required from a parent or person in parental relation for a student's participation in interscholastic sports. Similar information will be provided to all students when they sign up for participation in sports and/or through information provided in physical education, health or mental health classes. Information will include:

- a) The definition of MTBI;
- b) Signs and symptoms of MTBI;
- c) How MTBIs may occur;
- d) Practices regarding prevention; and
- e) Guidelines for the return to school and school activities for a student who has suffered an MTBI, even if the injury occurred outside of school.

The District will provide a link on its website to this information on the NYSED's and New York Department of Health's websites.

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# LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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## **SUBJECT: CONCUSSION MANAGEMENT**

### **Identification of Concussion and Removal from Athletic Activities**

The District requires the immediate removal from all athletic activities of any student who has sustained, or is believed to have sustained, a MTBI or concussion. Any student demonstrating signs, symptoms, or behaviors consistent with a concussion while participating in a class, extracurricular activity, or interscholastic athletic activity will be removed from the class, game, or activity and must be evaluated as soon as possible by an appropriate health care professional. This removal must occur based on display of symptoms regardless of whether the injury occurred inside or outside of school. If there is any doubt as to whether the student has sustained a concussion, it will be presumed that the student has been injured until proven otherwise. The District will notify the student's parents and recommend appropriate evaluation and monitoring.

The District may, in collaboration with their School Physician, allow District staff who are appropriately licensed or certified healthcare professionals and credentialed to use validated neurocognitive computerized testing to review and obtain baseline and post-concussion performance data. These tools are not a replacement for a medical evaluation to diagnose a concussion or clear a student to return to activities. The District must seek authorization from the parent or person in parental relation prior to the testing. Additionally, parents or person in parental relation should be given a copy of the results.

### **Return to School Activities and Athletics**

A student will not return to physical activity (including athletics, physical education class, and recess) until they have been symptom-free for at least 24 hours, and have been evaluated and received written and signed authorization from a licensed physician. This written authorization should be sent to the school for review by the District's School Physician. Additionally, the District's School Physician has the final authority to clear students to participate in or return to extracurricular athletic activities. All authorizations will be kept on file in the student's permanent health record. The standards for return to athletic activity will also apply to injuries that occur outside of school. Staff should be aware that students may exhibit concussion symptoms caused by injuries from outside activities and that these visible symptoms also indicate a removal from play.

The District will follow any directives issued by the student's treating physician with regard to limitations and restrictions on school and athletic activities for the student. The District will also develop a coordinated communication plan among appropriate staff to ensure that the private provider's orders for post-concussion management are implemented and followed, and for students to resume participation in athletic activities with the District's School Physician approval. The school nurse will work to ensure that all the necessary staff get the information they need to care for and work with the injured student.

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# LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

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## **SUBJECT: CONCUSSION MANAGEMENT**

The District's School Physician and other licensed healthcare professionals employed by the District also establish a procedure and treatment plan to be utilized by District staff who may respond to students with possible concussions during the school day or at a school-sponsored athletic event.

In accordance with NYSED guidelines, this policy will be both reviewed and updated at least every three years or with updates to guidance. The Superintendent, in consultation with the District's School Physician and other appropriate staff, may develop regulations and protocols for strategies to prevent concussions, the identification of concussions, and procedures for removal from and return to activities or academics.

Education Law § 305(42)  
8 NYCRR §§ 135.4 and 136.5  
Guidelines for Concussion Management in Schools, NYSED Guidance Document, 2022

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