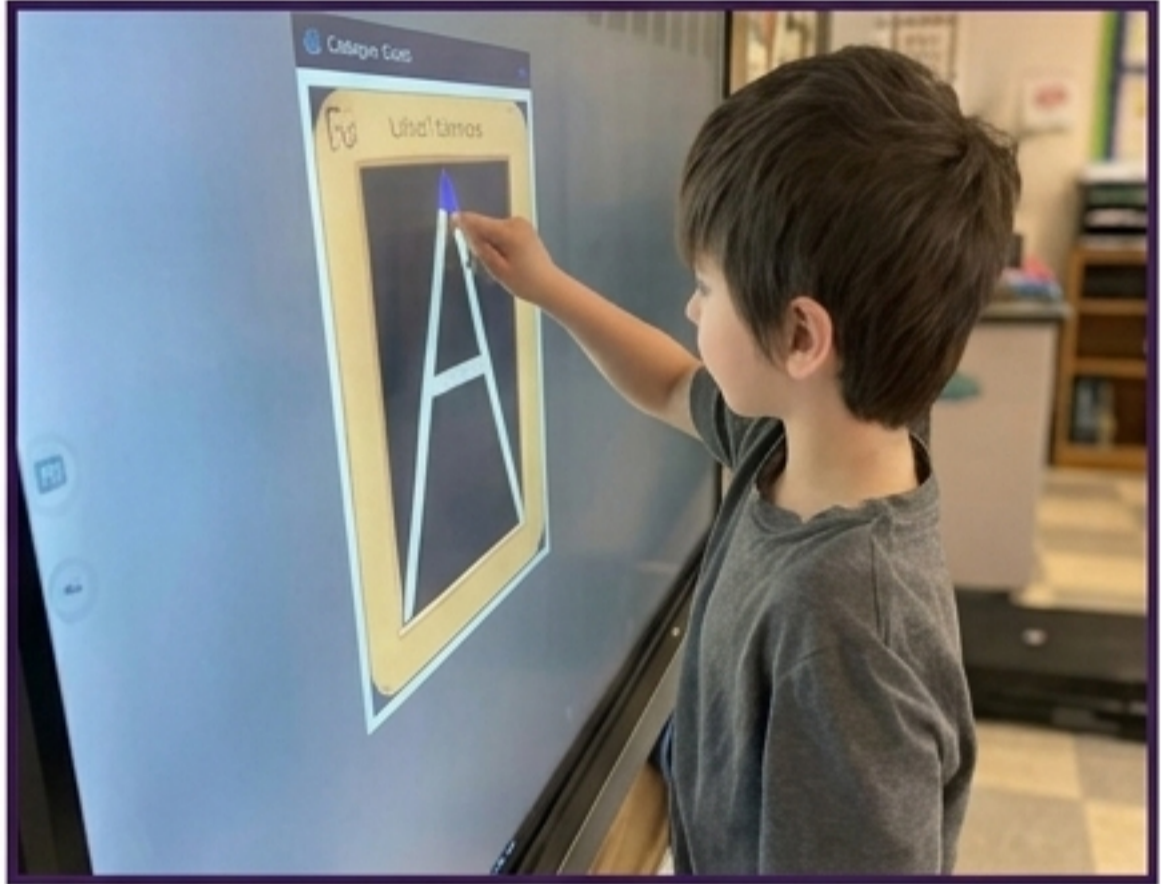


# DUANESBURG CENTRAL SCHOOL DISTRICT

Home of the Eagles



# 2026-2027 PROPOSED BUDGET



FISCAL RESPONSIBILITY



EDUCATIONAL EXCELLENCE



STUDENT SUCCESS



COMMUNITY PARTNERSHIP

- **PUBLIC HEARING:** Tuesday, May 5, 2026
  - **BUDGET VOTE:** Tuesday, May 19, 2026
- DUANESBURG.ORG | (518) 895-2279

PROPOSED EXPENDITURE: \$22,998,000

TAX LEVY INCREASE: 2.90% (BELOW TAX CAP)

SOAR like an eagle

# **2026-2027 BUDGET AT A GLANCE**

**TOTAL PROPOSED EXPENDITURE BUDGET**

**\$22,998,000**

**BUDGET TO BUDGET INCREASE**

**\$2,312,000**

**OR**

**11.18%**

**TAX LEVY INCREASE OVER CURRENT BUDGET**

**\$268,758**

**OR**

**2.90%**

**TAX LEVY**

**\$9,536,232**

**BUDGET EXPENSES SUMMARY REPORT 2026-27**

**ADMINISTRATIVE**

FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 1010	Board of Education	\$48,610.00	\$56,150.00	\$7,540.00	15.51%
A 1040	District Clerk	\$5,900.00	\$5,950.00	\$50.00	0.85%
A 1060	District Meeting	\$500.00	\$750.00	\$250.00	50.00%
A 1240	Chief School Administrator	\$250,710.00	\$253,174.00	\$2,464.00	0.98%
A 1310	Business Administration	\$374,805.00	\$383,729.00	\$8,924.00	2.38%
A 1320	Auditing	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 1345	Purchasing	\$8,027.00	\$8,268.00	\$241.00	3.00%
A 1380	Fiscal Agent Fees	\$9,070.00	\$10,000.00	\$930.00	10.25%
A 1420	Legal	\$40,000.00	\$40,000.00	\$0.00	0.00%
A 1430	Personnel	\$45,000.00	\$43,000.00	-\$2,000.00	-4.44%
A 1460	Records Management	\$1,000.00	\$1,000.00	\$0.00	0.00%
A 1480	Public Information and Services	\$99,758.00	\$102,706.00	\$2,948.00	2.96%
A 1622	School Resource Officer	\$73,143.00	\$109,643.00	\$36,500.00	49.90%
A 1680	Data Processing	\$111,300.00	\$114,639.00	\$3,339.00	3.00%
A 1910	Insurance	\$87,340.00	\$104,808.00	\$17,468.00	20.00%
A 1981	BOCES Administrative	\$100,209.00	\$103,716.00	\$3,507.00	3.50%
A 2010	Curriculum Development and Supervision	\$10,000.00	\$10,000.00	\$0.00	0.00%
A 2020	Supervision-Regular School	\$335,683.00	\$334,800.00	-\$883.00	-0.26%
A 2060	Reasearch, Planning & Evaluation	\$4,000.00	\$4,000.00	\$0.00	0.00%
A 2070	Inservice Training	\$97,550.00	\$100,177.00	\$2,627.00	2.69%
	<b>TOTAL ADMINISTRATIVE</b>	<b>\$1,722,605.00</b>	<b>\$1,806,510.00</b>	<b>\$83,905.00</b>	<b>4.87%</b>

**CAPITAL**

FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 1620	Operations of Plant	\$1,098,264.00	\$1,211,516.00	\$113,252.00	10.31%
A 1621	Maintenance of Plant	\$425,574.00	\$449,946.00	\$24,372.00	5.73%
A 1930	Judgements, Claims & Reimbursements	\$250.00	\$250.00	\$0.00	0.00%
A 1964	Refund on Real Property Taxes	\$1,000.00	\$1,000.00	\$0.00	0.00%
A 9711	Bond for Construction	\$1,550,700.00	\$1,266,400.00	-\$284,300.00	-18.33%
A 9722	Bond for Bus Purchase	\$354,000.00	\$351,100.00	-\$2,900.00	-0.82%
A 9731	Ban for Construction	\$481,667.00	\$2,176,000.00	\$1,694,333.00	351.76%
	<b>TOTAL CAPITAL</b>	<b>\$3,911,455.00</b>	<b>\$5,456,212.00</b>	<b>\$1,544,757.00</b>	<b>39.49%</b>

**PROGRAM**

FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 2110	Teaching Regular School	\$4,637,642.00	\$4,577,253.00	-\$60,389.00	-1.30%
A 2250	Special Education (Students w/Disabilities)	\$2,568,689.00	\$2,895,057.00	\$326,368.00	12.71%
A 2259	English as New Language (ENL)	\$0.00	\$56,253.00	\$56,253.00	0.00%
A 2280	Occupational Education	\$386,164.00	\$399,680.00	\$13,516.00	3.50%
A 2610	School Library & Audiovisual	\$117,543.00	\$118,082.00	\$539.00	0.46%
A 2630	Computer Assisted Instruction	\$636,793.00	\$660,679.00	\$23,886.00	3.75%
A 2805	Attendance Regular School	\$76,822.00	\$79,895.00	\$3,073.00	4.00%
A 2810	Guidance Regular Day	\$189,766.00	\$264,847.00	\$75,081.00	39.57%
A 2815	Health Services	\$140,762.00	\$144,265.00	\$3,503.00	2.49%
A 2820	Psychological Services	\$71,750.00	\$79,920.00	\$8,170.00	11.39%
A 2825	Social Worker Services	\$166,693.00	\$101,839.00	-\$64,854.00	-38.91%
A 2850	CoCurricular Activities	\$75,000.00	\$75,000.00	\$0.00	0.00%
A 2855	Athletics	\$263,206.00	\$262,319.00	-\$887.00	-0.34%
A 5510	District Transportation	\$1,372,409.00	\$1,485,861.00	\$113,452.00	8.27%
A 5530	Transportation Garage	\$71,000.00	\$71,000.00	\$0.00	0.00%
A 9010	Employee Retirement System	\$295,000.00	\$320,000.00	\$25,000.00	8.47%
A 9020	NYS Teacher Retirement System	\$560,000.00	\$575,000.00	\$15,000.00	2.68%
A 9030	Social Security	\$575,000.00	\$590,000.00	\$15,000.00	2.61%
A 9040	Workers Compensation	\$36,600.00	\$36,600.00	\$0.00	0.00%
A 9050	Unemployment Insurance	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 9060	Health Insurance	\$2,721,101.00	\$2,851,728.00	\$130,627.00	4.80%
A 9070	Disability Insurance	\$5,000.00	\$5,000.00	\$0.00	0.00%
A 9901	Transfers for Lunch & Special Aid	\$65,000.00	\$65,000.00	\$0.00	0.00%
A 9950	Transfer to Capital	\$0.00	\$0.00	\$0.00	0.00%
	<b>TOTAL PROGRAM</b>	<b>\$15,051,940.00</b>	<b>\$15,735,278.00</b>	<b>\$683,338.00</b>	<b>4.54%</b>

COMPONENT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
ADMINISTRATIVE	\$1,722,605	\$1,806,510	\$83,905	4.87%
CAPITAL	\$3,911,455	\$5,456,212	\$1,544,757	39.49%
PROGRAM	\$15,051,940	\$15,735,278	\$683,338	4.54%
<b>TOTAL BUDGET</b>	<b>\$20,686,000</b>	<b>\$22,998,000</b>	<b>\$2,312,000</b>	<b>11.18%</b>

**BUDGET EXPENSES SUMMARY REPORT 2026-27**

FUNCTION	CATEGORY	Obj	DESCRIPTION	CURRENT	BUDGETED	ADJUSTMENT	% CHANGE
FUNCTION	SECTION		BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 1010	GeneralSupport		Board of Education	\$48,610.00	\$56,150.00	\$7,540.00	15.51%
A 1040	GeneralSupport		District Clerk	\$5,900.00	\$5,950.00	\$50.00	0.85%
A 1060	GeneralSupport		District Meeting	\$500.00	\$750.00	\$250.00	50.00%
A 1240	GeneralSupport		Chief School Administrator	\$250,710.00	\$253,174.00	\$2,464.00	0.98%
A 1310	GeneralSupport		Business Administration	\$374,805.00	\$383,729.00	\$8,924.00	2.38%
A 1320	GeneralSupport		Auditing	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 1345	GeneralSupport		Purchasing	\$8,027.00	\$8,268.00	\$241.00	3.00%
A 1380	GeneralSupport		Fiscal Agent Fees	\$9,070.00	\$10,000.00	\$930.00	10.25%
A 1420	GeneralSupport		Legal	\$40,000.00	\$40,000.00	\$0.00	0.00%
A 1430	GeneralSupport		Personnel	\$45,000.00	\$43,000.00	-\$2,000.00	-4.44%
A 1460	GeneralSupport		Records Management	\$1,000.00	\$1,000.00	\$0.00	0.00%
A 1480	GeneralSupport		Public Information and Services	\$99,758.00	\$102,706.00	\$2,948.00	2.96%
A 1620	Facilities		Operations of Plant	\$1,098,264.00	\$1,211,516.00	\$113,252.00	10.31%
A 1621	Facilities		Maintenance of Plant	\$425,574.00	\$449,946.00	\$24,372.00	5.73%
A 1622	GeneralSupport		School Resource Officer	\$73,143.00	\$109,643.00	\$36,500.00	49.90%
A 1680	GeneralSupport		Data Processing	\$111,300.00	\$114,639.00	\$3,339.00	3.00%
A 1910	GeneralSupport		Insurance	\$87,340.00	\$104,808.00	\$17,468.00	20.00%
A 1930	GeneralSupport		Judgements, Claims & Reimbursements	\$250.00	\$250.00	\$0.00	0.00%
A 1964	GeneralSupport		Refund on Real Property Taxes	\$1,000.00	\$1,000.00	\$0.00	0.00%
A 1981	GeneralSupport		BOCES Administrative	\$100,209.00	\$103,716.00	\$3,507.00	3.50%
A 2010	Instruction		Curriculum Development and Supervision	\$10,000.00	\$10,000.00	\$0.00	0.00%
A 2020	Instruction		Supervision-Regular School	\$335,683.00	\$334,800.00	-\$883.00	-0.26%
A 2060	Instruction		Research, Planning & Evaluation	\$4,000.00	\$4,000.00	\$0.00	0.00%
A 2070	Instruction		Inservice Training	\$97,550.00	\$100,177.00	\$2,627.00	2.69%
A 2110	Instruction		Teaching Regular School	\$4,637,642.00	\$4,577,253.00	-\$60,389.00	-1.30%
A 2250	Instruction		Special Education (Students w/Disabilities)	\$2,568,689.00	\$2,895,057.00	\$326,368.00	12.71%
A 2259	Instruction		English as New Language (ENL)	\$0.00	\$56,253.00	\$56,253.00	0.00%
A 2280	Instruction		Occupational Education	\$386,164.00	\$399,680.00	\$13,516.00	3.50%
A 2610	Instruction		School Library & Audiovisual	\$117,543.00	\$118,082.00	\$539.00	0.46%
A 2630	Instruction		Computer Assisted Instruction	\$636,793.00	\$660,679.00	\$23,886.00	3.75%
A 2805	Instruction		Attendance Regular School	\$76,822.00	\$79,895.00	\$3,073.00	4.00%
A 2810	Instruction		Guidance Regular Day	\$189,766.00	\$264,847.00	\$75,081.00	39.57%
A 2815	Instruction		Health Services	\$140,762.00	\$144,265.00	\$3,503.00	2.49%
A 2820	Instruction		Psychological Services	\$71,750.00	\$79,920.00	\$8,170.00	11.39%
A 2825	Instruction		Social Worker Services	\$166,693.00	\$101,839.00	-\$64,854.00	-38.91%
A 2850	Instruction		CoCurricular Activities	\$75,000.00	\$75,000.00	\$0.00	0.00%
A 2855	Instruction		Athletics	\$263,206.00	\$262,319.00	-\$887.00	-0.34%
A 5510	Transportation		District Transportation	\$1,372,409.00	\$1,485,861.00	\$113,452.00	8.27%
A 5530	Transportation		Transportation Garage	\$71,000.00	\$71,000.00	\$0.00	0.00%
A 9010	Benefits		Employee Retirement System	\$295,000.00	\$320,000.00	\$25,000.00	8.47%
A 9020	Benefits		NYS Teacher Retirement System	\$560,000.00	\$575,000.00	\$15,000.00	2.68%
A 9030	Benefits		Social Security	\$575,000.00	\$590,000.00	\$15,000.00	2.61%
A 9040	Benefits		Workers Compensation	\$36,600.00	\$36,600.00	\$0.00	0.00%
A 9050	Benefits		Unemployment Insurance	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 9060	Benefits		Health Insurance	\$2,721,101.00	\$2,851,728.00	\$130,627.00	4.80%
A 9070	Benefits		Disability Insurance	\$5,000.00	\$5,000.00	\$0.00	0.00%
A 9711	Debt		Bond for Construction	\$1,550,700.00	\$1,266,400.00	-\$284,300.00	-18.33%
A 9721	Debt		Bond for School Construction	\$0.00	\$0.00	\$0.00	0.00%
A 9722	Debt		Bond for Bus Purchase	\$354,000.00	\$351,100.00	-\$2,900.00	-0.82%
A 9731	Debt		Ban for Construction	\$481,667.00	\$2,176,000.00	\$1,694,333.00	351.76%
A 9770	Debt		Ran Interest	\$0.00	\$0.00	\$0.00	0.00%
A 9901	Transfers		Transfers for Lunch & Special Aid	\$65,000.00	\$65,000.00	\$0.00	0.00%
A 9950	Transfers		Transfer to Capital	\$0.00	\$0.00	\$0.00	0.00%
			<b>TOTAL BUDGET</b>	<b>\$20,686,000.00</b>	<b>\$22,998,000.00</b>	<b>\$2,312,000.00</b>	<b>11.18%</b>

## 2025-2026 BUDGET REVENUE

BUDGETED PRIOR YEAR      February State Aid Run w/Asm bldg aid

PROJECTED REVENUE	CURRENT BUDGET	PROPOSED BUDGET	\$ INCREASE	% INCREASE	% OF REVENUE BUDGET
REAL PROPERTY TAXES	\$9,267,474	\$9,536,232	\$268,758	2.90%	41.47%
PILOTS	\$0	\$16,250	\$16,250	0.00%	0.07%
STATE AID	\$9,681,116	\$11,383,153	\$1,702,037	17.58%	49.50%
OTHER	\$516,000	\$516,000	\$0	0.00%	2.24%
TRANSFERS	\$0	\$0	\$0	0.00%	0.00%
<b>SUBTOTAL</b>	<b>\$19,464,590</b>	<b>\$21,451,635</b>	<b>\$1,987,045</b>	<b>10.21%</b>	<b>93.28%</b>
FUND BALANCE APPROPRIATION	\$1,121,410	\$1,396,365	\$274,955	24.52%	6.07%
RESERVE APPROPRIATION	\$100,000	\$150,000	\$50,000	50.00%	0.65%
<b>REVENUE BUDGET TOTAL</b>	<b>\$20,686,000</b>	<b>\$22,998,000</b>	<b>\$2,312,000</b>	<b>11.18%</b>	<b>101.21%</b>
<b>ACTUAL CURRENT BUDGET</b>	<b>\$20,686,000</b>	<b>\$22,998,000</b>	<b>\$2,312,000</b>	<b>11.18%</b>	<b>100.00%</b>

## 2026-2027 STATE AID PROJECTIONS DUANESBURG CENTRAL SCHOOL DISTRICT

Run Date

PRIOR YEAR RUN BUDGETED PRIOR YEAR

2025-2026

STATE AID RUN NUMBER February State Aid Run w/Asm bldg aid

2/15/2026

**2025-26 BASE YEAR AIDS**

FOUNDATION AID	\$5,448,594
FULL DAY K CONVERSION	\$0
UNIVERSAL PRE-KINDERGARTEN	\$326,640
BOCES	\$837,462
SPECIAL SERVICES	\$0
HIGH COST EXCESS COST	\$119,082
PRIVATE EXCESS COST	\$167,890
HARDWARE & TECHNOLOGY	\$9,740
SOFTWARE , LIBRARY, TEXTBOOK	\$50,295
TRANSPORTATION INCLUDING SUMMER	\$1,379,496
BUILDING + BUILDING REORG INCENTIVE	\$1,668,557
OPERATING REORG INCENTIVE	\$0
CHARTER SCHOOL TRANSITIONAL	\$0
ACADEMIC ENHANCEMENT	\$0
HIGH TAX AID	\$0
SUPPLEMENTAL PUB ACCESS COST	\$0
<b>TOTAL</b>	<b>\$10,007,756</b>

**2026-27 ESTIMATED AIDS**

FOUNDATION AID	\$5,503,079
FULL DAY K CONVERSION	\$0
UNIVERSAL PRE-KINDERGARTEN	\$287,160
BOCES	\$1,039,492
SPECIAL SERVICES	\$0
HIGH COST EXCESS COST	\$212,093
PRIVATE EXCESS COST	\$172,892
HARDWARE & TECHNOLOGY	\$9,468
SOFTWARE , LIBRARY, TEXTBOOK	\$49,336
TRANSPORTATION INCLUDING SUMMER	\$1,320,110
BUILDING + BUILDING REORG INCENTIVE	\$3,076,683
OPERATING REORG INCENTIVE	\$0
CHARTER SCHOOL TRANSITIONAL	\$0
ACADEMIC ENHANCEMENT	\$0
HIGH TAX AID	\$0
SUPPLEMENTAL PUB ACCESS COST	\$0
<b>SUBTOTAL</b>	<b>\$11,670,313</b>

**\$ CHANGE TOTAL 2023-24 MINUS 2022-23** \$1,662,557  
**% CHANGE IN TOTAL STATE AID** 16.61%

**\$ CHANGE W/O BLDG, REORG BLDG AID** \$254,431  
**% CHANGE W/O BLDG, REORG BLDG AID** 3.05%

**\$ CHANGE FOUNDATION AID** \$54,485  
**% CHANGE FOUNDATION AID** 1.00%

5/5/2026

STATE AID FOR 2026-2027 BUDGET	2025-2026	2026-2027	\$ CHANGE	% CHANGE
FOUNDATION AID	\$5,448,594	\$5,503,079	\$54,485	1.00%
UNIVERSAL PRE-KINDERGARTEN	\$326,640	\$287,160	-\$39,480	-12.09%
BOCES	\$837,462	\$1,039,492	\$202,030	24.12%
SPECIAL SERVICES	\$0	\$0	\$0	0.00%
HIGH COST EXCESS COST	\$119,082	\$212,093	\$93,011	78.11%
PRIVATE EXCESS COST	\$167,890	\$172,892	\$5,002	2.98%
HARDWARE & TECHNOLOGY	\$9,740	\$9,468	-\$272	-2.79%
SOFTWARE , LIBRARY, TEXTBOOK	\$50,295	\$49,336	-\$959	-1.91%
TRANSPORTATION INCLUDING SUMMER	\$1,379,496	\$1,320,110	-\$59,386	-4.30%
BUILDING + BUILDING REORG INCENTIVE	\$1,668,557	\$3,076,683	\$1,408,126	84.39%
OPERATING REORG INCENTIVE	\$0	\$0	\$0	0.00%
<b>SUBTOTAL</b>	<b>\$10,007,756</b>	<b>\$11,670,313</b>	<b>\$1,662,557</b>	<b>16.61%</b>
<b>TOTAL GENERAL FUND AID</b>	<b>\$10,007,756</b>	<b>\$11,670,313</b>	<b>\$1,662,557</b>	<b>16.61%</b>
<b>TOTAL GENERAL FUND AID (MINUS PRE-K)</b>	<b>\$9,681,116</b>	<b>\$11,383,153</b>	<b>\$1,702,037</b>	<b>17.58%</b>

STATE AID FOR 2026-2027 BUDGET	2025-2026	2026-2027	\$ CHANGE	% CHANGE
FOUNDATION AID	\$5,448,594	\$5,503,079	\$54,485	1.00%
BOCES	\$837,462	\$1,039,492	\$202,030	24.12%
HIGH COST EXCESS COST	\$119,082	\$212,093	\$93,011	78.11%
PRIVATE EXCESS COST	\$167,890	\$172,892	\$5,002	2.98%
HARDWARE & TECHNOLOGY	\$9,740	\$9,468	-\$272	-2.79%
SOFTWARE , LIBRARY, TEXTBOOK	\$50,295	\$49,336	-\$959	-1.91%
TRANSPORTATION INCLUDING SUMMER	\$1,379,496	\$1,320,110	-\$59,386	-4.30%
BUILDING + BUILDING REORG INCENTIVE	\$1,668,557	\$3,076,683	\$1,408,126	84.39%
<b>TOTAL GENERAL BUDGET STATE AID PROJECTED</b>	<b>\$9,681,116</b>	<b>\$11,383,153</b>	<b>\$1,702,037</b>	<b>17.58%</b>

STATE AID FOR 2026-2027 BUDGET	2025-2026	2026-2027	\$ CHANGE	% CHANGE
FOUNDATION AID	\$5,448,594	\$5,503,079	\$54,485	1.00%
EXPENSED BASED AIDS	\$2,276,993	\$2,418,406	\$141,413	6.21%
EXCESS COST (SWD)	\$286,972	\$384,985	\$98,013	34.15%
BUILDING + BUILDING REORG INCENTIVE	\$1,668,557	\$3,076,683	\$1,408,126	84.39%
<b>TOTAL STATE AID PROJECTED</b>	<b>\$9,681,116</b>	<b>\$11,383,153</b>	<b>\$1,702,037</b>	<b>17.58%</b>

## Maximum 2026–2027 STAR exemption savings

<b>Municipal Name</b>	<b>Class</b>	<b>Basic</b>	<b>Enhanced</b>
Town of Charleston	-	\$517	\$1,141
Town of Duanesburg	-	\$483	\$1,012
Town of Florida	-	\$447	\$1,174
Town of Knox	-	\$485	\$1,083
Town of Princetown	-	\$483	\$1,090
Town of Schoharie	-	\$501	\$1,207
Town of Wright	-	\$519	\$1,207
<b>AVERAGE</b>		<b>\$491</b>	<b>\$1,131</b>

<https://www.tax.ny.gov/pit/property/star/max-savings/school-district/sd42.htm>

# DUANESBURG CENTRAL SCHOOL DISTRICT 2026-2027 PROPOSED BUDGET TAX CAP CALCULATION

## TAX CAP CALCULATION

	2026-2027
Prior Year Tax Levy	\$ 9,267,474
Reserve Offset from Prior Year	+ \$ -
Reserve Amount Including Interest	- \$ -
	\$ 9,267,474
Tax Base Growth Factor	x 1.0060
	<b>\$ 9,323,079</b>
Prior Year PILOTS	+ \$ -
	<b>\$ 9,323,079</b>
<b>Prior Year Exemptions:</b>	
Torts and Judgements	- \$ -
Local Capital Levy Share	- \$ 448,447
<b>Adjusted Prior Year Tax Levy</b>	<b>\$ 8,874,632</b>
Allowable Levy Growth Factor (2% or CPI)	x 1.02
	<b>\$ 9,052,124</b>
Projected PILOTS	- \$ 16,250.00
Available Carryover	+ \$ -
<b>Tax Levy Limit</b>	<b>\$ 9,035,874</b>
<b>Current Year Exemptions:</b>	
Torts and Judgements	
ERS Exemption	+ \$ -
TRS Exemption	+ \$ -
Local Capital Levy Share	+ \$ 503,729
<b>Maximum Allowable Tax Levy</b>	<b>\$ 9,539,603</b>
<b>Allowable Dollar Increase</b>	<b>\$ 272,129</b>
<b>Allowable % Increase</b>	<b>2.936%</b>
<b>Actual Levy</b>	<b>\$9,536,232.00</b>
Actual Levy Percentage Increase	2.90%
Difference Between Tax Levy Limit and Proposed Levy	\$3,371
<b>Actual Dollar Increase</b>	<b>\$268,758</b>

Exclusions	2025-2026	2026-2027
Facilities		
Capital Outlay	+	
Debt Service	+ \$2,032,367	\$3,442,400
Building Leases	+	
	= \$2,032,367	\$3,442,400
Bus Purchases		
Debt	+ \$347,188	\$342,932
Bus Leases	+	
Cash	+	
	= \$347,188	\$342,932
Equipment		
Computers	+	
BOCES Capital	+ \$13,296	\$13,982
Other	+	
	= \$13,296	\$13,982
<b>Total Exemptions</b>	= \$2,392,851	\$3,799,314
Less Aid		
Building Aid	\$1,668,557	\$3,021,233
Transportation Aid for Capital	+ \$251,690	\$250,340
BOCES Capital Aid	\$24,157	\$24,012
Computer Hardware & Tech.	+	
<b>Total Less Aid</b>	= \$1,944,404	\$3,295,585
<b>Total Exemptions</b>	\$2,392,851	\$3,799,314
<b>Total Excluded Aid</b>	- \$1,944,404	\$3,295,585
<b>Capital Local Levy</b>	= \$448,447	\$503,729

## 2026-27 Property Tax Report Card

530101 - Duaneburg Central School District		Budgeted 2025-2026	Proposed Budget 2026-2027	Percent Change
Contact Person: Jeffrey Rivenburg		[A]	[B]	[C]
Telephone Number: (518) 895-2279				
Total Budgeted Amount, Not Including Separate Propositions		\$20,686,000	\$22,998,000	11.18%
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>		\$ 9,267,474	\$ 9,536,232	
B. Tax Levy to Support Library Debt, if Applicable		\$ -	\$ -	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>		\$ -	\$ -	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		\$ -	\$ -	
E. Total Proposed School Year Tax Levy (A + B + C - D)		\$ 9,267,474	\$ 9,536,232	2.90%
F. Permissible Exclusions to the School Tax Levy Limit		\$ 448,447	\$ 503,729	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>		\$ 9,035,874	\$ 9,539,603	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)		\$ 8,819,027	\$ 9,032,503	
I. Difference (G - H) (Negative Value Requires 60% Voter Approval) <sup>2</sup>		\$ 216,847	\$ 507,100	
Public School Enrollment		654	663	1.38%
Change in Consumer Price Index				2.63%

	Actual 2025-2026 (D)	Estimated 2026-2027 (E)
Adjusted Restricted Fund Balance	\$ 4,331,027	\$ 4,443,673
Assigned Appropriated Fund Balance	\$ 1,221,410	\$ 1,546,365
Adjusted Unrestricted Fund Balance	\$ 1,248,007	\$ 919,680
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	6.03%	4.00%

### Schedule of Reserve Funds

Reserve Type	Reserve Name	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-2027 School Year	Reserve Description *
Capital	Capital	\$ 577,827	\$ 581,294	\$ 400,000	Centennial Project: To pay the cost of any object or purpose for which bonds may be issued for capital project.
Capital Reserve 2024	Capital	\$ 1,346,615	\$ 1,354,695	\$ -	To pay the cost of any object or purpose for which bonds may be issued for capital project.
Repair	Repair Reserve	\$ 304,367	\$ 306,193		To pay the cost of repairs to capital improvements or equipment.
Workers' Compensation	Workers Compensation	\$ 87,129	\$ 87,652	\$ -	To pay for Workers Compensation and benefits.
Unemployment Insurance	Unemployment	\$ 209,380	\$ 210,636	\$ -	To pay the cost of reimbursement to the State Unemployment Insurance Fund.
Reserve for Tax Reduction	No Current Reserve				For the gradual use of the proceeds of the sale of school district real property.
Mandatory Reserve for Debt Service	No Current Reserve				To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.
Insurance	Insurance	\$ 112,779	\$ 113,456	\$ -	To pay liability, casualty, and other types of uninsured losses.
Property Loss	Property Loss	\$ 72,211	\$ 72,644	\$ -	To establish and maintain a program of reserves to cover property loss.
Liability	No Current Reserve				To establish and maintain a program of reserves to cover liability claims incurred.
Tax Certiorari	Tax Certiorari	\$ -	\$ -	\$ -	To establish a reserve fund for tax certiorari settlements
Reserve for Insurance Recoveries	No Current Reserve				To account for unexpended proceeds of insurance recoveries at the fiscal year end.
Employee Benefit Accrued Liability	Benefit Reserve	\$ 11,408	\$ 11,476	\$ -	For the payment of accrued 'employee benefits' due to employees upon termination of service.
Retirement Contribution	Retirement Contributions	\$ 1,207,406	\$ 1,214,651	\$ 150,000	To fund employer retirement contributions to the State and Local Employees' Retirement System
TRS Retirement Contribution	TRS Sub Fund	\$ 471,269	\$ 474,096	\$ -	To fund employer retirement contributions to the Teachers' Retirement System
Reserve for Uncollected Taxes	No Current Reserve			\$ -	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.
Other Reserve	No Current Reserve			\$ -	

**2026-27 School District Budget Notice**

<b>School District Budget Notice OVERALL BUDGET PROPOSAL</b>	<b>Budget Adopted for the 2025-26 School Year</b>	<b>Budget Proposed for the 2026-27 School Year</b>	<b>*Contingency Budget for the 2026- 27 School Year</b>										
Total Budgeted Amount, Not Including Separate Propositions	\$20,686,000	\$22,998,000	\$22,872,000										
Increase/Decrease for the School Year		\$ 2,312,000	\$ 2,186,000										
Percentage Increase/Decrease in Proposed Budget		11.18%	10.57%										
Change in Consumer Price Index		2.63%											
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$ 9,267,474	\$ 9,536,232											
B. Levy to Support Library Debt, if applicable	\$ -	\$ -											
C. Levy for Non-Excludable Propositions, if applicable **	\$ -	\$ -											
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ -	\$ -											
E. Total Proposed School Year Tax Levy (A+B+C-D)	\$ 9,267,474	\$ 9,536,232	\$ 9,267,474										
F. Permissible Exclusions to the School Tax Levy Limit	\$ 448,447	\$ 503,729											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 9,035,874	\$ 9,539,603											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)	\$ 8,819,027	\$ 9,032,503											
I. Difference (G - H) (Negative Value Requires 60% Voter Approval - -See Note Below Regarding Separate propositions) **	\$ 216,847	\$ 507,099											
Administrative Component	\$1,722,605	\$1,806,510	\$1,806,510										
Program Component	\$15,051,940	\$15,735,278	\$15,705,278										
Capital Component	\$3,911,455	\$5,456,212	\$5,360,212										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2026-27 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p><i>Contingent budget will focus on reducing increases in new programs, new services, and additional equipment.</i></p>													
<p>** List Separate Propositions that are not included in the Total Budgeted Amount (Tax Levy Associates with educational or transportation propositions are not eligible for exclusion and may affect voter approval requirements)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Description</th> <th style="width: 20%;">Amount</th> </tr> </thead> <tbody> <tr> <td>Proposition to purchase two school buses</td> <td align="right">\$325,000</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>				Description	Amount	Proposition to purchase two school buses	\$325,000						
Description	Amount												
Proposition to purchase two school buses	\$325,000												

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed for the 2025-26 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

The annual budget vote for the fiscal year 2026-27 by the qualified voters of Duanesburg Central School District, Schenectady County, New York, will be held at Duanesburg Transportation Facility in said district on Tuesday, May 19, 2026 between the hours of 1:00pm and 9:00pm, prevailing time in the Duanesburg Elementary School, at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

# 2026-2027 BUDGET HEARING

MAY 05, 2026



# MISSION STATEMENT

Partnering with families and community, Duanesburg Central School will provide a safe, supportive and inclusive environment.

We are committed to cultivating **integrity**, fostering **community** and instilling **pride** to prepare every student for success.



# 2026-2027 BUDGET GOALS & PRIORITIES

## GOALS

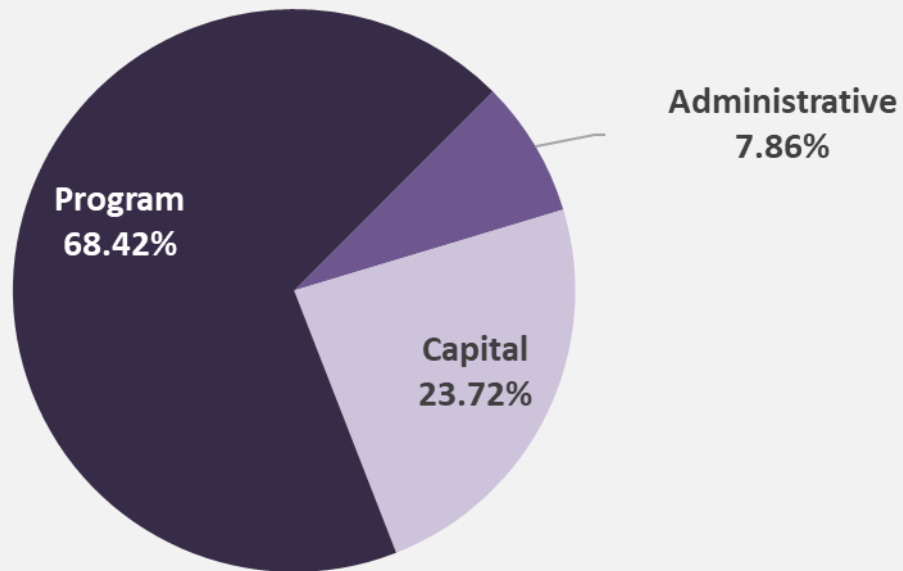
- Maintain core academic and extracurricular programs without spending spikes
- Maintain resources and opportunities for students
- Remain under the Tax Cap while navigating NYS budget uncertainty

## PRIORITIES

*While we are still waiting for the final adoption of the New York State Budget, our district cannot afford to wait to plan for our students. We have developed this 2026-2027 proposal using a conservative, risk-mitigated approach. By basing our revenue projections on the Governor's Executive Budget figures and maintaining our commitment to stay under the local tax cap, we have built a stable plan that protects our core programs even if state aid remains low.*

# BUDGET OVERVIEW

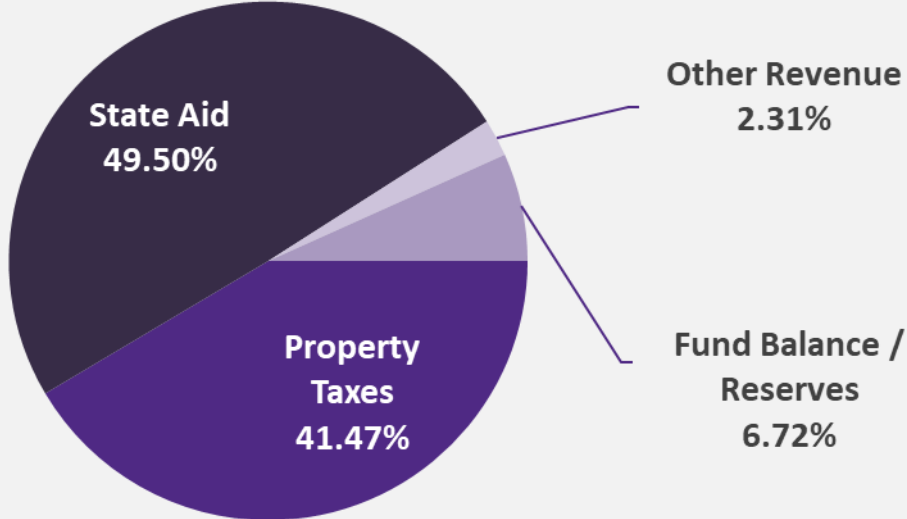
## EXPENSES



**TOTAL PROPOSED EXPENDITURE BUDGET**  
**\$22,998,000**

**BUDGET TO BUDGET INCREASE**  
**\$2,312,000** OR **11.18%**

## REVENUE

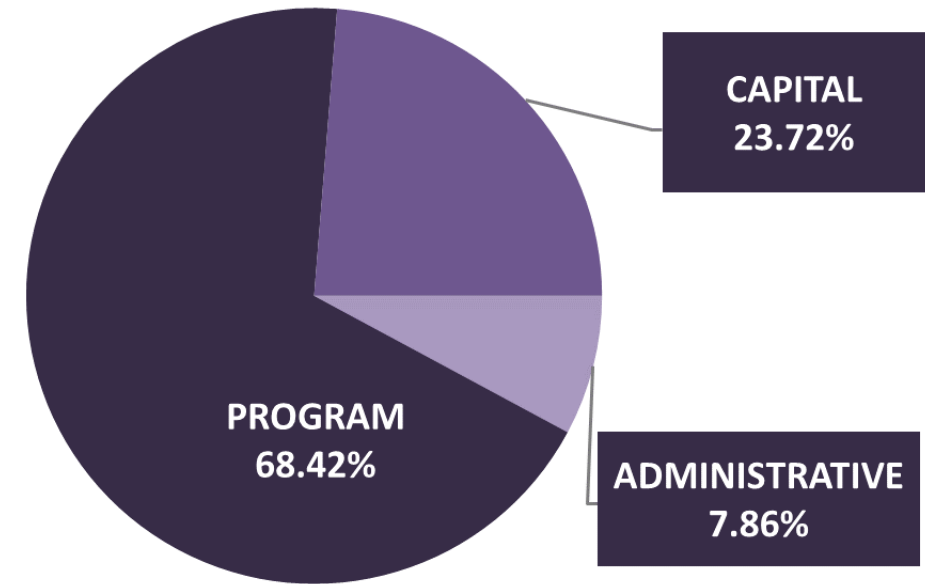


**TAX LEVY**  
**\$9,536,232**

**TAX LEVY INCREASE OVER CURRENT BUDGET**  
**\$268,758** OR **2.90%**

# PROPOSED 2026-2027 – 3 PART BUDGET

COMPONENT	2025-2026	2026-2027	\$ Change	% Change
	Current Budget	Proposed Budget		
ADMINISTRATIVE	\$1,722,605	\$1,806,510	\$83,905	4.87%
CAPITAL	\$3,911,455	\$5,456,212	\$1,544,757	39.49%
PROGRAM	\$15,051,940	\$15,735,278	\$683,338	4.54%
<b>Total</b>	<b>\$20,686,000</b>	<b>\$22,998,000</b>	<b>\$2,312,000</b>	<b>11.18%</b>



# ADMINISTRATIVE

FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 1010	Board of Education	\$48,610.00	\$56,150.00	\$7,540.00	15.51%
A 1040	District Clerk	\$5,900.00	\$5,950.00	\$50.00	0.85%
A 1060	District Meeting	\$500.00	\$750.00	\$250.00	50.00%
A 1240	Chief School Administrator	\$250,710.00	\$253,174.00	\$2,464.00	0.98%
A 1310	Business Administration	\$374,805.00	\$383,729.00	\$8,924.00	2.38%
A 1320	Auditing	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 1345	Purchasing	\$8,027.00	\$8,268.00	\$241.00	3.00%
A 1380	Fiscal Agent Fees	\$9,070.00	\$10,000.00	\$930.00	10.25%
A 1420	Legal	\$40,000.00	\$40,000.00	\$0.00	0.00%
A 1430	Personnel	\$45,000.00	\$43,000.00	-\$2,000.00	-4.44%
A 1460	Records Management	\$1,000.00	\$1,000.00	\$0.00	0.00%
A 1480	Public Information and Services	\$99,758.00	\$102,706.00	\$2,948.00	2.96%
A 1622	School Resource Officer	\$73,143.00	\$109,643.00	\$36,500.00	49.90%
A 1680	Data Processing	\$111,300.00	\$114,639.00	\$3,339.00	3.00%
A 1910	Insurance	\$87,340.00	\$104,808.00	\$17,468.00	20.00%
A 1981	BOCES Administrative	\$100,209.00	\$103,716.00	\$3,507.00	3.50%
A 2010	Curriculum Development and Supervision	\$10,000.00	\$10,000.00	\$0.00	0.00%
A 2020	Supervision-Regular School	\$335,683.00	\$334,800.00	-\$883.00	-0.26%
A 2060	Research, Planning & Evaluation	\$4,000.00	\$4,000.00	\$0.00	0.00%
A 2070	Inservice Training	\$97,550.00	\$100,177.00	\$2,627.00	2.69%
	<b>TOTAL ADMINISTRATIVE</b>	<b>\$1,722,605.00</b>	<b>\$1,806,510.00</b>	<b>\$83,905.00</b>	<b>4.87%</b>

*Includes district administrative, school board operations, finance, human resources, legal and auditing services, property insurance, and administrative costs.*



# CAPITAL

FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 1620	Operations of Plant	\$1,098,264.00	\$1,211,516.00	\$113,252.00	10.31%
A 1621	Maintenance of Plant	\$425,574.00	\$449,946.00	\$24,372.00	5.73%
A 1930	Judgements, Claims & Reimbursements	\$250.00	\$250.00	\$0.00	0.00%
A 1964	Refund on Real Property Taxes	\$1,000.00	\$1,000.00	\$0.00	0.00%
A 9711	Bond for Construction	\$1,550,700.00	\$1,266,400.00	-\$284,300.00	-18.33%
A 9722	Bond for Bus Purchase	\$354,000.00	\$351,100.00	-\$2,900.00	-0.82%
A 9731	Ban for Construction	\$481,667.00	\$2,176,000.00	\$1,694,333.00	351.76%
	<b>TOTAL CAPITAL</b>	<b>\$3,911,455.00</b>	<b>\$5,456,212.00</b>	<b>\$1,544,757.00</b>	<b>39.49%</b>

*Includes facilities maintenance and custodial services, utilities, debt service for buildings and buses, and court-ordered legal costs.*



# PROGRAM

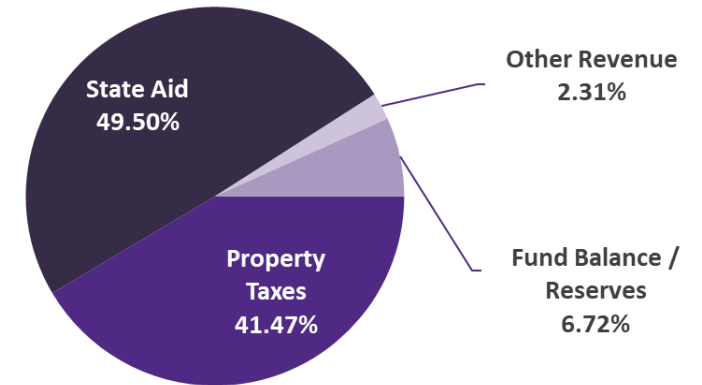
FUNCTION	BUDGET OBJECT	2025-2026	2026-2027	\$ DIFFERENCE	% DIFFERENCE
A 2110	Teaching Regular School	\$4,637,642.00	\$4,577,253.00	-\$60,389.00	-1.30%
A 2250	Special Education (Students w/Disabilities)	\$2,568,689.00	\$2,895,057.00	\$326,368.00	12.71%
A 2259	English as New Language (ENL)	\$0.00	\$56,253.00	\$56,253.00	0.00%
A 2280	Occupational Education	\$386,164.00	\$399,680.00	\$13,516.00	3.50%
A 2610	School Library & Audiovisual	\$117,543.00	\$118,082.00	\$539.00	0.46%
A 2630	Computer Assisted Instruction	\$636,793.00	\$660,679.00	\$23,886.00	3.75%
A 2805	Attendance Regular School	\$76,822.00	\$79,895.00	\$3,073.00	4.00%
A 2810	Guidance Regular Day	\$189,766.00	\$264,847.00	\$75,081.00	39.57%
A 2815	Health Services	\$140,762.00	\$144,265.00	\$3,503.00	2.49%
A 2820	Psychological Services	\$71,750.00	\$79,920.00	\$8,170.00	11.39%
A 2825	Social Worker Services	\$166,693.00	\$101,839.00	-\$64,854.00	-38.91%
A 2850	CoCurricular Activities	\$75,000.00	\$75,000.00	\$0.00	0.00%
A 2855	Athletics	\$263,206.00	\$262,319.00	-\$887.00	-0.34%
A 5510	District Transportation	\$1,372,409.00	\$1,485,861.00	\$113,452.00	8.27%
A 5530	Transportation Garage	\$71,000.00	\$71,000.00	\$0.00	0.00%
A 9010	Employee Retirement System	\$295,000.00	\$320,000.00	\$25,000.00	8.47%
A 9020	NYS Teacher Retirement System	\$560,000.00	\$575,000.00	\$15,000.00	2.68%
A 9030	Social Security	\$575,000.00	\$590,000.00	\$15,000.00	2.61%
A 9040	Workers Compensation	\$36,600.00	\$36,600.00	\$0.00	0.00%
A 9050	Unemployment Insurance	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 9060	Health Insurance	\$2,721,101.00	\$2,851,728.00	\$130,627.00	4.80%
A 9070	Disability Insurance	\$5,000.00	\$5,000.00	\$0.00	0.00%
A 9901	Transfers for Lunch & Special Aid	\$65,000.00	\$65,000.00	\$0.00	0.00%
A 9950	Transfer to Capital	\$0.00	\$0.00	\$0.00	0.00%
	<b>TOTAL PROGRAM</b>	<b>\$15,051,940.00</b>	<b>\$15,735,278.00</b>	<b>\$683,338.00</b>	<b>4.54%</b>

*Includes instruction, special education, and student support services (guidance, health, library). Includes BOCES programs, athletics, textbooks, and daily student transportation.*



# PROPOSED 2026-2026 BUDGETED REVENUE

CATEGORY	2025-2026 BUDGETED	2026-2027 PROPOSED	\$ CHANGE	% CHANGE	% OF BUDGET
Property Taxes	\$ 9,267,474	\$ 9,536,232	\$ 268,758	2.90%	41.47%
State Aid	\$ 9,681,116	\$ 11,383,153	\$ 1,702,037	17.58%	49.50%
Other Revenue	\$ 516,000	\$ 532,250	\$ 16,250	3.15%	2.31%
Fund Balance / Reserves	\$ 1,221,410	\$ 1,546,365	\$ 324,955	26.60%	6.72%
<b>TOTAL</b>	<b>\$ 20,686,000</b>	<b>\$ 22,998,000</b>	<b>\$ 2,312,000</b>	<b>11.18%</b>	<b>100.00%</b>



# STATE AID

STATE AID FOR 2026-2027 BUDGET	2025-2026	2026-2027	\$ CHANGE	% CHANGE
FOUNDATION AID	\$5,448,594	\$5,503,079	\$54,485	1.00%
BOCES	\$837,462	\$1,039,492	\$202,030	24.12%
HIGH COST EXCESS COST	\$119,082	\$212,093	\$93,011	78.11%
PRIVATE EXCESS COST	\$167,890	\$172,892	\$5,002	2.98%
HARDWARE & TECHNOLOGY	\$9,740	\$9,468	-\$272	-2.79%
SOFTWARE , LIBRARY, TEXTBOOK	\$50,295	\$49,336	-\$959	-1.91%
TRANSPORTATION INCLUDING SUMMER	\$1,379,496	\$1,320,110	-\$59,386	-4.30%
BUILDING + BUILDING REORG INCENTIVE	\$1,668,557	\$3,076,683	\$1,408,126	84.39%
<b>TOTAL GENERAL BUDGET STATE AID PROJECTED</b>	<b>\$9,681,116</b>	<b>\$11,383,153</b>	<b>\$1,702,037</b>	<b>17.58%</b>

The New York State Budget is still in development and at the time of this estimation numbers were not finalized with the Governor's office. The State Aid estimation for the district are based on the most recent estimated aid reports from the state in combination with estimated building aid in alignment with assumed debt.



# TAX LEVY



Included here is an estimate based on tax rates and equalization rates for the 2025-2026 tax collection.

Example uses a 2.9% Tax Levy increase this is an estimated amount of increase on homes assessed at the level labeled "Home Full Value".

## Proposed Tax Levy **2.90% or \$268,757**

*Proposed Tax Levy is below the calculated tax cap of 2.93%*

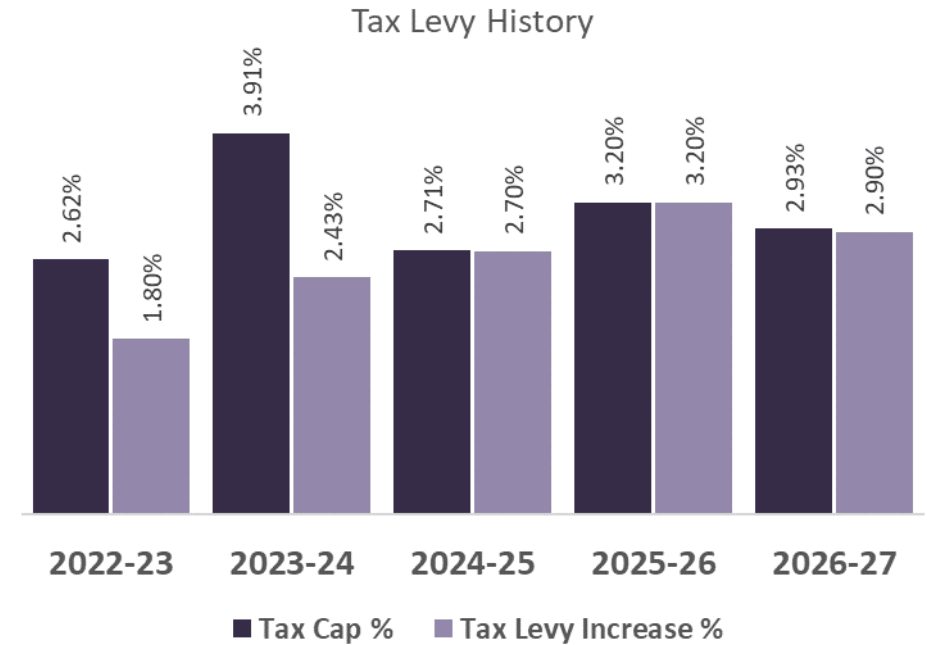
HOME FULL VALUE	CURRENT YEAR SCHOOL TAXES	NEXT YEAR SCHOOL TAXES (ESTIMATED)	MONTHLY INCREASE (ESTIMATED)	ANNUAL INCREASE (ESTIMATED)
\$100,000	\$1,310.61	\$1,348.61	\$3.17	<b>\$38.01</b>
\$200,000	\$2,621.21	\$2,697.23	\$6.33	<b>\$76.02</b>
\$300,000	\$3,931.82	\$4,045.84	\$9.50	<b>\$114.02</b>
\$400,000	\$5,242.42	\$5,394.45	\$12.67	<b>\$152.03</b>

\*APPROXIMATE VALUES USED FOR ESTIMATING PURPOSE ONLY. NOT EXACT.

# TAX LEVY HISTORY

*Duanesburg CSD has consistently kept the tax levy at or below the tax cap.*

School Year	Tax Cap %	Tax Levy Increase %	\$ Increase	Total Tax Levy
2022-23	2.62%	1.80%	\$ 150,945	\$ 8,536,811
2023-24	3.91%	2.43%	\$ 207,444	\$ 8,744,255
2024-25	2.71%	2.70%	\$ 236,094	\$ 8,980,349
2025-26	3.20%	3.20%	\$ 287,125	\$ 9,267,474
2026-27	2.93%	2.90%	\$ 268,758	\$ 9,536,232



# OTHER REVENUE

Other Revenue sources are budgeted estimates that include:

- Interest on investments
- Tuition Sources
- Interest & Penalties on Taxes
- Other BOCES revenues (DL)
- Sale of excess material and equipment
- Insurance recoveries
- Other Loss
- Medicare Part D
- BOCES prior year refunds

OTHER REVENUE	2025-2026	2026-2027		
Revenue Source	Current Enacted Budgeted	Estimated Proposed Budget	\$ Difference	% Difference
PILOTs (Payment in Lieu of Taxes)	\$ -	\$ 16,250.00	\$ 16,250.00	0.00%
Local Revenues	\$ 516,000.00	\$ 516,000.00	\$ -	0.00%
<b>TOTAL OTHER REVENUE</b>	<b>\$ 516,000.00</b>	<b>\$ 532,250.00</b>	<b>\$ 16,250.00</b>	<b>\$ -</b>

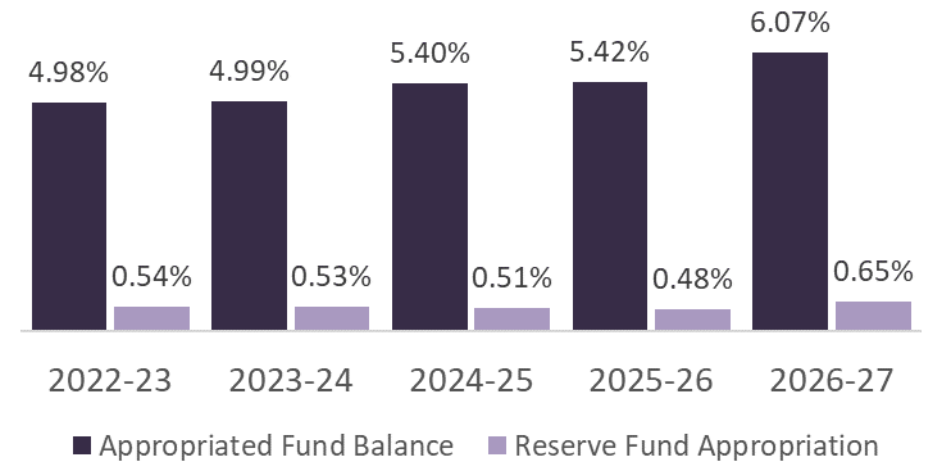


# APPROPRIATED FUND BALANCE & RESERVES

School Year	Appropriated Fund Balance	% of Budget	Appropriated Reserves	% of Budget	Combined % of Budget
2022-23	\$ 925,826	4.98%	\$ 100,000	0.54%	5.52%
2023-24	\$ 947,173	4.99%	\$ 100,000	0.53%	5.52%
2024-25	\$ 1,050,555	5.40%	\$ 100,000	0.51%	5.92%
2025-26	\$ 1,121,410	5.42%	\$ 100,000	0.48%	5.90%
<b>2026-27</b>	<b>\$ 1,396,365</b>	<b>6.07%</b>	<b>\$ 150,000</b>	<b>0.65%</b>	<b>6.72%</b>

Fund Balance & Reserves = \$1,546,365

Appropriated Fund Balance & Reserves



*Duanesburg has historically filled the budget gap due to lack of funding with appropriated fund balance and reserves. The lack of funding is not within the district's control, but within the state's school aid formula.*

# PROPOSED BUDGET SUMMARY

## ■ ADDS

- **School Monitor (HS):** Increase of non-instructional salary for a new position that will serve as In School Suspension / Hall Monitor
- **Special Education Teacher:** Special Education Teacher position to be created for an 8:1:2 class in the elementary school instead of sending students to outplacements.
- **Transportation Efficiency:** Expanded the Transportation budget to restructure a Full-Time Mechanic's Helper/Bus Driver position, addressing both fleet maintenance and route coverage.
- **Maintenance Equipment:** 1 ton pickup truck w/ plow for plowing & field work.  
*(Will Replace older aged 2009 Suburban School Bus used for transportation plowing and errands.)*
- **Part time cleaner to full time:** Establish that the current part time position at the elementary becomes full time. This staff would also clean at the new transportation offices.

## ■ ABSORBS

- Health Insurance increases at 10% utilizing only a 5% increase on health insurance
- Contractual obligations of existing staffing

# BUDGET CHALLENGES

## Benefits

Health Insurance

## Operating Costs

Utilities and fuel  
General Liability Insurance  
Supplies

## Salaries

Increases on salary contracts to remain competitive in region

## State Budget not finalized

State aid numbers are estimated based on latest runs



# WHAT HAPPENS IF THE SCHOOL BUDGET IS DEFEATED?

- Budget revote or Contingency Budget
- Defeated a second time would go to Contingency Budget
- Cuts to be considered including instructional staff, bussing for UPK, Extra-Curricular Clubs, Athletics, and Field Trips
- Tax Levy remains the same as current
- No equipment purchases
- Public use of building by outside groups and organizations must pay a full usage fee to cover all expenses related to usage
- No rental of office equipment

# SCHOOL BUS PURCHASE BOND PROPOSITION

## Blue Bird Vision

65 or 71 Passenger



Proposition to borrow at a maximum of \$325,000 for the purchase of two school buses for replacements.

## Microbird G5

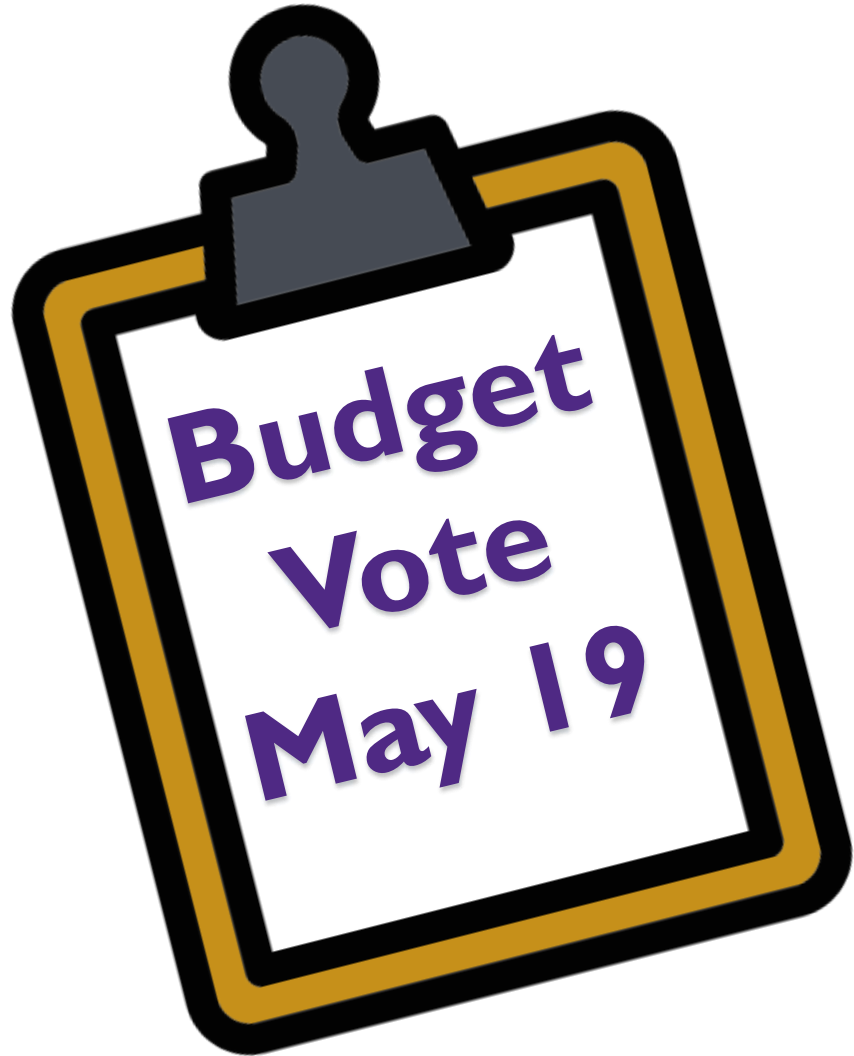
30 Passenger



### Transportation Aid Example Bus Borrowing

Current Transportation Aid	72.2%
Estimated Cost of Bus Borrowing	\$ 295,681.97
Estimated NYS Payments	\$ 213,482.38
Estimated District Cost - 5 years	\$ 82,199.59





## 2026-2027 BUDGET AT A GLANCE

**TOTAL PROPOSED EXPENDITURE BUDGET**

**\$22,998,000**

**BUDGET TO BUDGET INCREASE**

**\$2,312,000**

**OR**

**11.18%**

**TAX LEVY INCREASE OVER CURRENT BUDGET**

**\$268,758**

**OR**

**2.90%**

**TAX LEVY**

**\$9,536,232**



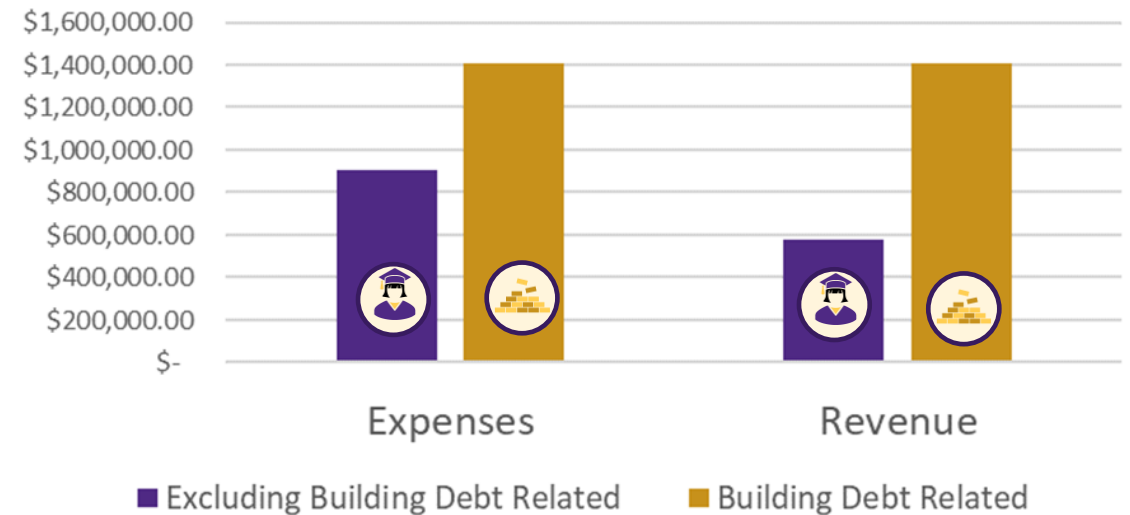
# NOTES



# FUNDING NOTES

- Foundation Aid increasing at 1% or \$54,485 assisted in leaving a gap in funding. This represents a little over 2% of the increase in revenue the district assumes.
- Budget increases not part of Debt Service: \$904,867 or 39.14% of the increase
- State Aid Increases for budget that are not a part of Debt Service (Building Aid) \$293,911 or 17.27% of the State Aid increase

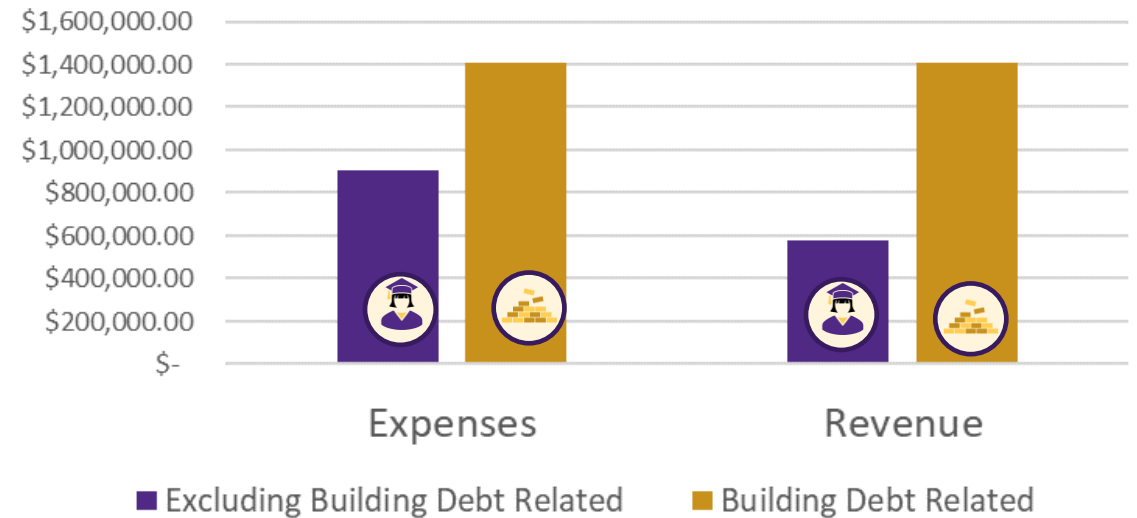
Example of Expenses vs Revenue  
*Considering Building Debt*



# FUNDING NOTES

- Building Debt increases \$1,410,033 while aid to support building debt is estimated at increasing \$1,408,126

Example of Expenses vs Revenue  
*Considering Building Debt*





## WHY MUST WE RENOVATE?

*NYSED Requires Schools to Conduct Building Condition Surveys*

*Ensuring a SAFE Learning Environment.*



Replace Aging Roofs



Update to Code



Improve School Facilities

## CAPITAL PROJECTS

*Required Repairs & Upgrades*



## THE TAX LEVY CAP

*Limits How Much We Can Raise in Local Taxes*

## BUILDING AID

*State Aid Helps Pay for Capital Projects*

*Maturing Bonds Ending*

## IF WE DON'T RENEW THE BONDS



**TAX LEVY CAP GOES DOWN**



Local taxes would need to increase above cap to maintain school buildings without debt.

**OUR PROJECTS ARE**

**79.8%**

**FUNDED BY BUILDING AID**

## ANNUAL PAYMENTS



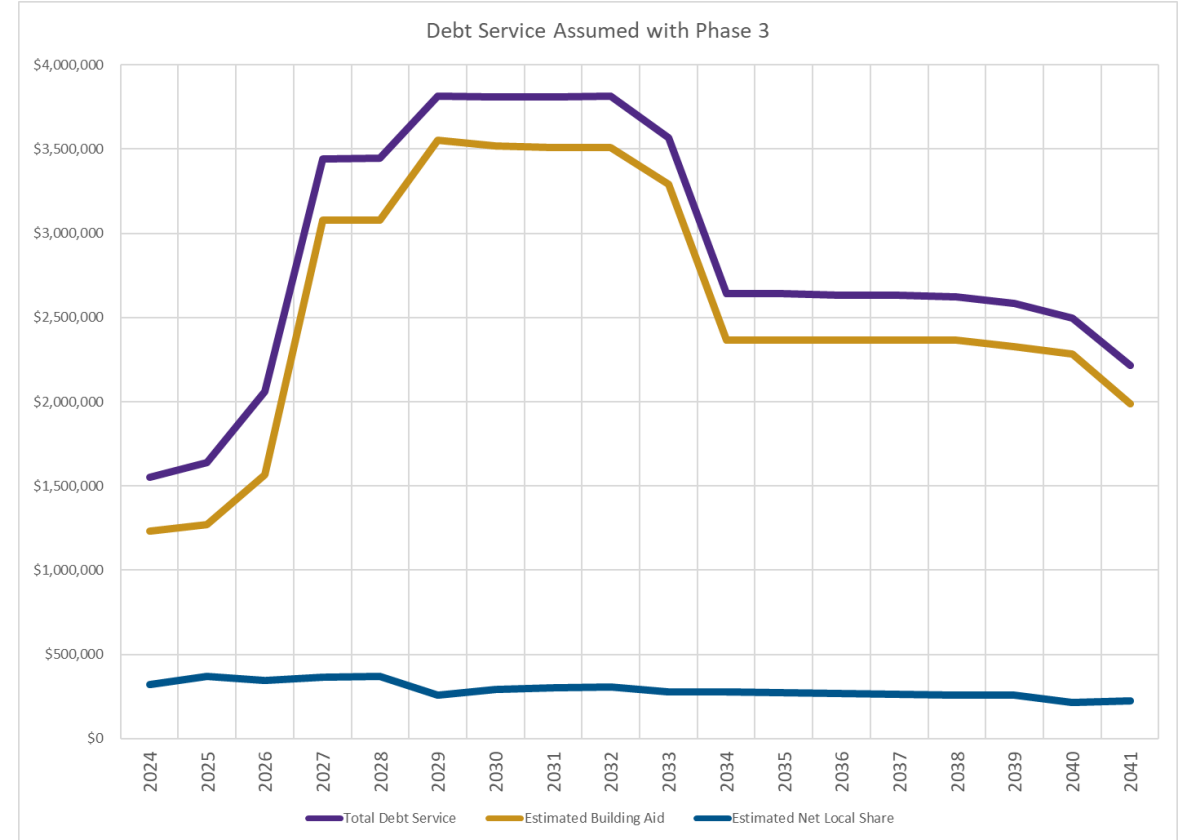
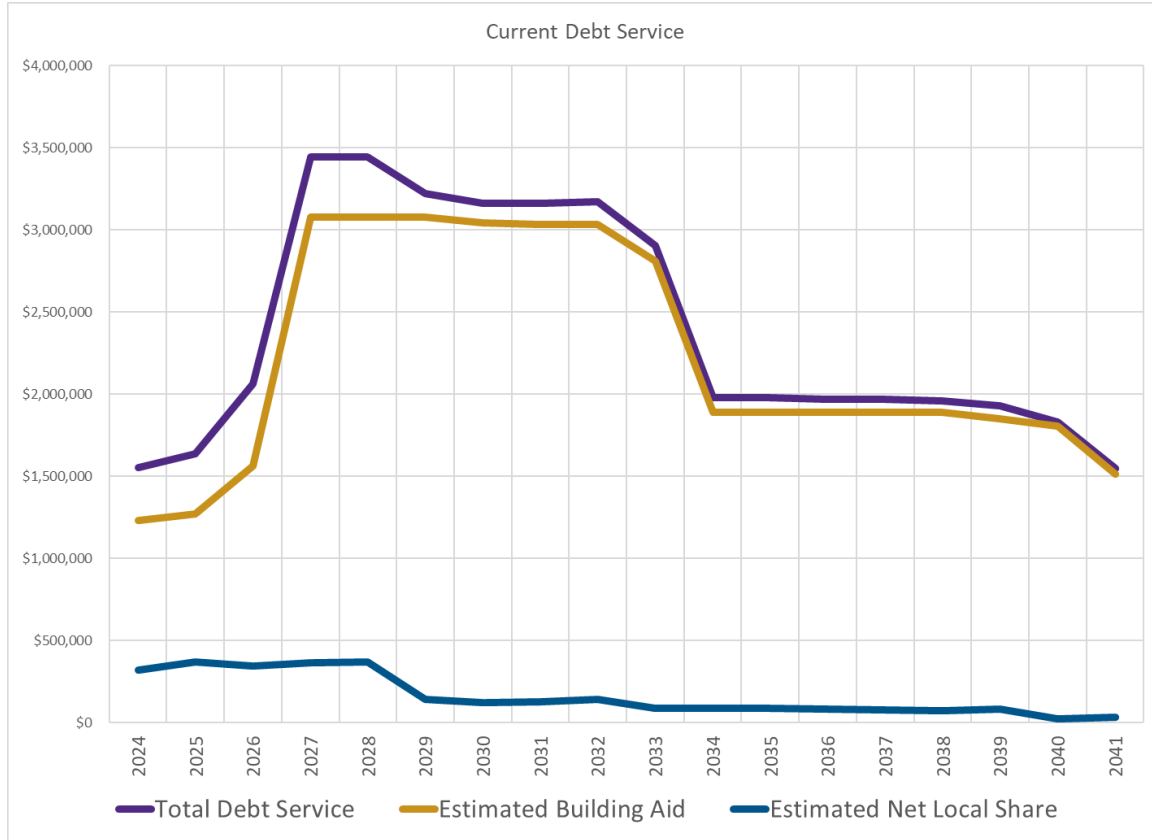
*Building Aid Supports Payments*

## PROJECT COMPLETION



*Facilities Restored & Upgraded*

# SUMMARY OF DEBT FOR APPROVED PROJECTS



# TENTATIVE BUDGET PLANNING SCHEDULE

January 06, 2026	Budget Planning
February 03, 2026	Capital, Tax Cap, State Aid
March 10, 2026	Administrative & Revenue updates
March 24, 2026	Program & Revenue updates
April 21, 2026	Community Budget Presentation & BOE Budget Adoption
<b>May 05, 2026</b>	<b>Public Budget Hearing</b>
May 19, 2026	Budget Vote



# WHAT TO EXPECT AT THE VOTE

- Proposition to approve the 2026-2027 Budget
- Proposition for Bus Purchases including debt
- Two Board of Education positions



# May 19 Budget Vote

@  
Duanesburg Transportation Office  
9225 Duanesburg Rd., Delanson, NY 12053

1pm – 9pm



# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
<b>Administrative Components</b>					
A 1010.160-50-00	BOE Non-Instructional Salaries	960.00	960.00	0.00	0.000%
A 1010.400-50-00	BOE Contr Expense	20,060.00	13,650.00	6,410.00	46.960%
A 1010.450-50-00	BOE Supplies	1,500.00	1,000.00	500.00	50.000%
A 1010.451-50-00	BOE Postage	12,000.00	12,000.00	0.00	0.000%
A 1010.490-50-00	BOE BOCES Services	21,630.00	21,000.00	630.00	3.000%
<b>1010</b>	<b>BOARD OF EDUCATION *</b>	<b>56,150.00</b>	<b>48,610.00</b>	<b>7,540.00</b>	<b>15.511%</b>
A 1040.160-50-00	District Clerk Salary	5,000.00	5,000.00	0.00	0.000%
A 1040.400-50-00	Clerk Cont Expense	450.00	400.00	50.00	12.500%
A 1040.450-50-00	Clerk Supplies	500.00	500.00	0.00	0.000%
<b>1040</b>	<b>DISTRICT CLERK *</b>	<b>5,950.00</b>	<b>5,900.00</b>	<b>50.00</b>	<b>0.847%</b>
A 1060.400-50-00	Dist Mtg Cont Expense	750.00	500.00	250.00	50.000%
<b>1060</b>	<b>DISTRICT MEETING *</b>	<b>750.00</b>	<b>500.00</b>	<b>250.00</b>	<b>50.000%</b>
<b>10</b>	<b>**</b>	<b>62,850.00</b>	<b>55,010.00</b>	<b>7,840.00</b>	<b>14.252%</b>
A 1240.150-20-00	CSA Instructional Salary	186,000.00	185,400.00	600.00	0.324%
A 1240.160-20-00	CSA Non-Instructional Salary	55,424.00	53,810.00	1,614.00	2.999%
A 1240.400-20-00	CSA Cont Expense	10,000.00	10,000.00	0.00	0.000%
A 1240.450-20-00	CSA Supplies	1,000.00	1,000.00	0.00	0.000%
A 1240.490-20-00	CSA BOCES Services	750.00	500.00	250.00	50.000%
<b>1240</b>	<b>CHIEF SCHOOL ADMINISTRATOR *</b>	<b>253,174.00</b>	<b>250,710.00</b>	<b>2,464.00</b>	<b>0.983%</b>
<b>12</b>	<b>**</b>	<b>253,174.00</b>	<b>250,710.00</b>	<b>2,464.00</b>	<b>0.983%</b>
A 1310.150-20-00	Bus Adm Instructional Salary	135,000.00	130,000.00	5,000.00	3.846%
A 1310.160-20-00	Bus Adm Non-Instr Salary	128,106.00	128,106.00	0.00	0.000%
A 1310.400-20-00	Bus Adm Cont Expense	70,892.00	68,495.00	2,397.00	3.500%

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description		2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
A 1310.450-20-00	Bus Adm Supplies		5,000.00	4,944.00	56.00	1.133%
A 1310.490-20-00	Bus Adm BOCES Services		44,731.00	43,260.00	1,471.00	3.400%
<b>1310</b>	<b>BUSINESS ADMINISTRATION</b>	*	<b>383,729.00</b>	<b>374,805.00</b>	<b>8,924.00</b>	<b>2.381%</b>
A 1320.400-20-00	Audit Cont Expense		20,000.00	20,000.00	0.00	0.000%
<b>1320</b>	<b>AUDITING</b>	*	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.000%</b>
A 1345.400-00-00	Purchasing-Contractual		2,704.00	2,625.00	79.00	3.010%
A 1345.490-00-00	Purchasing BOCES		5,564.00	5,402.00	162.00	2.999%
<b>1345</b>	<b>PURCHASING</b>	*	<b>8,268.00</b>	<b>8,027.00</b>	<b>241.00</b>	<b>3.002%</b>
A 1380.400-20-00	Fiscal Agent Fees		10,000.00	9,070.00	930.00	10.254%
<b>1380</b>	<b>FISCAL AGENT FEE</b>	*	<b>10,000.00</b>	<b>9,070.00</b>	<b>930.00</b>	<b>10.254%</b>
<b>13</b>		**	<b>421,997.00</b>	<b>411,902.00</b>	<b>10,095.00</b>	<b>2.451%</b>
A 1420.400-00-00	Legal Contractual Expense		40,000.00	40,000.00	0.00	0.000%
A 1420.490-00-00	Legal BOCES				0.00	<N/A>
<b>1420</b>	<b>LEGAL</b>	*	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.000%</b>
A 1430.150-00-00	Personnel Salary Expenses				0.00	<N/A>
A 1430.400-00-00	Personnel Cont Expense		5,000.00	5,000.00	0.00	0.000%
A 1430.490-00-00	Personnel BOCES		38,000.00	40,000.00	(2,000.00)	(5.000%)
<b>1430</b>	<b>PERSONNEL</b>	*	<b>43,000.00</b>	<b>45,000.00</b>	<b>(2,000.00)</b>	<b>(4.444%)</b>
A 1460.400-00-00	Records Management - Contractual		1,000.00	1,000.00	0.00	0.000%
<b>1460</b>	<b>RECORDS MANAGEMENT OFFICER</b>	*	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.000%</b>
A 1480.400-00-00	Public Info Cont Expense		1,500.00	1,500.00	0.00	0.000%
A 1480.490-00-00	Public Info BOCES		101,206.00	98,258.00	2,948.00	3.000%
<b>1480</b>	<b>PUBLIC INFORMATION &amp; SERVICES</b>	*	<b>102,706.00</b>	<b>99,758.00</b>	<b>2,948.00</b>	<b>2.955%</b>

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description		2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
<b>14</b>		**	<b>186,706.00</b>	<b>185,758.00</b>	<b>948.00</b>	<b>0.510%</b>
A 1622.400-00-00	School Resource Officer (SRO)		109,643.00	73,143.00	36,500.00	49.902%
<b>1622</b>		*	<b>109,643.00</b>	<b>73,143.00</b>	<b>36,500.00</b>	<b>49.902%</b>
A 1680.490-00-00	Data Processing BOCES		114,639.00	111,300.00	3,339.00	3.000%
<b>1680</b>	<b>CENTRAL DATA PROCESSING</b>	*	<b>114,639.00</b>	<b>111,300.00</b>	<b>3,339.00</b>	<b>3.000%</b>
<b>16</b>		**	<b>224,282.00</b>	<b>184,443.00</b>	<b>39,839.00</b>	<b>21.600%</b>
A 1910.400-00-00	Unallocated Insurance		104,808.00	87,340.00	17,468.00	20.000%
<b>1910</b>	<b>UNALLOCATED INSURANCE</b>	*	<b>104,808.00</b>	<b>87,340.00</b>	<b>17,468.00</b>	<b>20.000%</b>
A 1981.490-00-00	Administrative Charge BOCES		103,716.00	100,209.00	3,507.00	3.500%
<b>1981</b>	<b>BOCES ADMINISTRATIVE COSTS</b>	*	<b>103,716.00</b>	<b>100,209.00</b>	<b>3,507.00</b>	<b>3.500%</b>
<b>19</b>		**	<b>208,524.00</b>	<b>187,549.00</b>	<b>20,975.00</b>	<b>11.184%</b>
<b>1</b>		***	<b>1,357,533.00</b>	<b>1,275,372.00</b>	<b>82,161.00</b>	<b>6.442%</b>
A 2010.150-10-00	Curr Devel Instr Salaries		5,000.00	5,000.00	0.00	0.000%
A 2010.150-30-00	Curr Devel Instr Salaries ES		5,000.00	5,000.00	0.00	0.000%
<b>2010</b>	<b>CURRICULUM DEVEL &amp; SUPERVISION</b>	*	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.000%</b>
A 2020.150-10-00	Admin Instr Salaries		128,800.00	122,683.00	6,117.00	4.986%
A 2020.150-30-00	Admin Instr Salaries ES		91,000.00	116,000.00	(25,000.00)	(21.552%)
A 2020.160-10-00	Admin Non-Instr Salaries		55,000.00	42,500.00	12,500.00	29.412%
A 2020.160-30-00	Admin Non-Instr Salaries ES		49,000.00	42,500.00	6,500.00	15.294%
A 2020.161-10-00	Admin Non-Instr Salaries Subs		500.00	1,000.00	(500.00)	(50.000%)

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
A 2020.161-30-00	Admin Non-Instr Salaries Subs ES	500.00	1,000.00	(500.00)	(50.000%)
A 2020.400-10-00	Admin Contr Expense	3,000.00	3,000.00	0.00	0.000%
A 2020.400-30-00	Admin Contr Expense ES	3,000.00	3,000.00	0.00	0.000%
A 2020.450-10-00	Admin Supplies	2,000.00	2,000.00	0.00	0.000%
A 2020.450-30-00	Admin Supplies ES	2,000.00	2,000.00	0.00	0.000%
A 2020.490-00-00	Admin BOCES Services			0.00	<N/A>
<b>2020</b>	<b>SUPERVISION-REGULAR * SCHOOL</b>	<b>334,800.00</b>	<b>335,683.00</b>	<b>(883.00)</b>	<b>(0.263%)</b>
A 2060.490-00-00	Reg Plan BOCES	4,000.00	4,000.00	0.00	0.000%
<b>2060</b>	<b>RESEARCH, PLANNING &amp; * EVALUAT</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.000%</b>
A 2070.400-00-00	Inserv Training Contr Expense	10,000.00	10,000.00	0.00	0.000%
A 2070.490-00-00	Inserv Training BOCES	90,177.00	87,550.00	2,627.00	3.001%
<b>2070</b>	<b>INSERVICE TRAINING- * INSTRUCTION</b>	<b>100,177.00</b>	<b>97,550.00</b>	<b>2,627.00</b>	<b>2.693%</b>
<b>20</b>	<b>**</b>	<b>448,977.00</b>	<b>447,233.00</b>	<b>1,744.00</b>	<b>0.390%</b>
<b>2</b>	<b>***</b>	<b>448,977.00</b>	<b>447,233.00</b>	<b>1,744.00</b>	<b>0.390%</b>
<b>Totals For Administrative Components:</b>		<b>1,806,510.00</b>	<b>1,722,605.00</b>	<b>83,905.00</b>	<b>4.871%</b>
<b>Capital Components</b>					
A 1620.160-00-00	Operations Non-Instr Salary	269,892.00	261,397.00	8,495.00	3.250%
A 1620.161-00-00	Operations Overtime	5,000.00	5,000.00	0.00	0.000%
A 1620.200-10-00	Operations Equipment	76,000.00		76,000.00	<N/A>
A 1620.400-10-00	Operations Cont Expense	130,000.00	130,000.00	0.00	0.000%
A 1620.420-10-00	Phone District	20,000.00	20,000.00	0.00	0.000%
A 1620.421-10-00	Water Rent	11,100.00	9,500.00	1,600.00	16.842%
A 1620.422-00-00	Sewer	74,520.00	72,000.00	2,520.00	3.500%
A 1620.430-10-00	Fuel Oil	116,420.00	107,796.00	8,624.00	8.000%

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
A 1620.430-30-00	Fuel Oil ES	103,238.00	97,394.00	5,844.00	6.000%
A 1620.431-10-00	Electric	122,307.00	117,040.00	5,267.00	4.500%
A 1620.431-30-00	Electric ES	79,350.00	75,933.00	3,417.00	4.500%
A 1620.432-10-00	Propane	700.00	700.00	0.00	0.000%
A 1620.433-10-00	Diesel Fuel	2,000.00	2,000.00	0.00	0.000%
A 1620.450-10-00	Operations Supplies	150,000.00	150,000.00	0.00	0.000%
A 1620.490-00-00	BOCES Services	50,989.00	49,504.00	1,485.00	3.000%
<b>1620</b>	<b>OPERATION OF PLANT *</b>	<b>1,211,516.00</b>	<b>1,098,264.00</b>	<b>113,252.00</b>	<b>10.312%</b>
A 1621.160-00-00	Maint Non-Instr Salaries	349,124.00	327,766.00	21,358.00	6.516%
A 1621.161-00-00	Maint Overtime	14,000.00	14,000.00	0.00	0.000%
A 1621.200-00-00	Maint Equipment	20,000.00	20,000.00	0.00	0.000%
A 1621.400-00-00	Maint Cont Expense	34,822.00	33,808.00	1,014.00	2.999%
A 1621.450-10-00	Maint Supplies	32,000.00	30,000.00	2,000.00	6.667%
<b>1621</b>	<b>MAINTENANCE OF PLANT *</b>	<b>449,946.00</b>	<b>425,574.00</b>	<b>24,372.00</b>	<b>5.727%</b>
<b>16</b>	<b>**</b>	<b>1,661,462.00</b>	<b>1,523,838.00</b>	<b>137,624.00</b>	<b>9.031%</b>
A 1930.400-00-00	Judgements And Claims	250.00	250.00	0.00	0.000%
<b>1930</b>	<b>JUDGMENTS &amp; CLAIMS *</b>	<b>250.00</b>	<b>250.00</b>	<b>0.00</b>	<b>0.000%</b>
A 1964.400-00-00	Refund On Real Property Taxes	1,000.00	1,000.00	0.00	0.000%
<b>1964</b>	<b>REFUND ON REAL PROPERTY TAXES *</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.000%</b>
<b>19</b>	<b>**</b>	<b>1,250.00</b>	<b>1,250.00</b>	<b>0.00</b>	<b>0.000%</b>
<b>1</b>	<b>***</b>	<b>1,662,712.00</b>	<b>1,525,088.00</b>	<b>137,624.00</b>	<b>9.024%</b>
A 5510.210-40-00	Bus Purchases			0.00	<N/A>
<b>5510</b>	<b>DISTRICT TRANSPORTATION *</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>&lt;N/A&gt;</b>

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description		2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
<b>55</b>		**	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>&lt;N/A&gt;</b>
<b>5</b>		***	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>&lt;N/A&gt;</b>
A 9711.600-00-00	Bond Principal - Construction		920,000.00	1,155,000.00	(235,000.00)	(20.346%)
A 9711.700-00-00	Bond Interest - Construction		346,400.00	395,700.00	(49,300.00)	(12.459%)
<b>9711</b>		*	<b>1,266,400.00</b>	<b>1,550,700.00</b>	<b>(284,300.00)</b>	<b>(18.334%)</b>
A 9722.600-00-00	Bond Principal - Bus Purchase		307,000.00	312,000.00	(5,000.00)	(1.603%)
A 9722.700-00-00	Bond Interest - Bus Purchase		44,100.00	42,000.00	2,100.00	5.000%
<b>9722</b>		*	<b>351,100.00</b>	<b>354,000.00</b>	<b>(2,900.00)</b>	<b>(0.819%)</b>
A 9731.600-00-00	BAN Principal - Construction		1,315,000.00	365,000.00	950,000.00	260.274%
A 9731.700-00-00	BAN Interest - Construction		861,000.00	116,667.00	744,333.00	637.998%
<b>9731</b>		*	<b>2,176,000.00</b>	<b>481,667.00</b>	<b>1,694,333.00</b>	<b>351.764%</b>
<b>97</b>		**	<b>3,793,500.00</b>	<b>2,386,367.00</b>	<b>1,407,133.00</b>	<b>58.965%</b>
<b>9</b>		***	<b>3,793,500.00</b>	<b>2,386,367.00</b>	<b>1,407,133.00</b>	<b>58.965%</b>
<b>Totals For Capital Components:</b>			<b>5,456,212.00</b>	<b>3,911,455.00</b>	<b>1,544,757.00</b>	<b>39.493%</b>
<b>Program Components</b>						
A 2110.100-30-00	Teacher Salaries, Pre-Kindergarten		72,627.00	56,060.00	16,567.00	29.552%
A 2110.110-30-00	Teacher Salaries Kindergarten		230,000.00	184,000.00	46,000.00	25.000%
A 2110.120-30-00	Teacher Salaries 1-6		1,453,971.00	1,613,971.00	(160,000.00)	(9.913%)
A 2110.130-10-00	Teacher Salaries 7-12		1,994,870.00	1,928,386.00	66,484.00	3.448%
A 2110.132-10-00	Teacher Assistant Salaries		0.00	56,125.00	(56,125.00)	(100.000%)
A 2110.140-10-00	Teacher Salaries Subs		60,000.00	60,000.00	0.00	0.000%

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
A 2110.140-30-00	Teacher Salaries Subs ES	60,000.00	60,000.00	0.00	0.000%
A 2110.151-00-00	Teacher Salaries Tutoring	8,500.00	8,500.00	0.00	0.000%
A 2110.160-00-00	Non-Instructional Salaries			0.00	<N/A>
A 2110.160-10-00	Non-Instr Salaries	28,500.00		28,500.00	<N/A>
A 2110.160-30-00	Non-Instr Salaries ES	80,000.00	80,000.00	0.00	0.000%
A 2110.161-10-00	Sub Aide Non-Instr Sal	3,500.00	3,500.00	0.00	0.000%
A 2110.161-30-00	Sub Aide Non-Instr Sal ES	3,000.00	3,000.00	0.00	0.000%
A 2110.200-10-00	Equipment HS	10,000.00	10,000.00	0.00	0.000%
A 2110.400-10-00	Contractual Expense	40,000.00	40,000.00	0.00	0.000%
A 2110.400-30-00	Contractual Expense ES	30,000.00	30,000.00	0.00	0.000%
A 2110.401-10-00	Teacher Conferences	5,000.00	5,000.00	0.00	0.000%
A 2110.401-30-00	Teacher Conferences ES	5,000.00	5,000.00	0.00	0.000%
A 2110.450-10-00	General Supplies	50,000.00	55,000.00	(5,000.00)	(9.091%)
A 2110.450-30-01	General Supplies ES	40,000.00	35,000.00	5,000.00	14.286%
A 2110.470-00-00	Tuition - Regular Education	20,000.00	20,000.00	0.00	0.000%
A 2110.480-10-00	Textbooks	18,086.00	25,000.00	(6,914.00)	(27.656%)
A 2110.480-30-00	Textbooks ES	18,087.00	26,300.00	(8,213.00)	(31.228%)
A 2110.490-00-00	Regular Education BOCES	346,112.00	332,800.00	13,312.00	4.000%
<b>2110</b>	<b>TEACHING-REGULAR * SCHOOL</b>	<b>4,577,253.00</b>	<b>4,637,642.00</b>	<b>(60,389.00)</b>	<b>(1.302%)</b>
<b>21</b>	<b>**</b>	<b>4,577,253.00</b>	<b>4,637,642.00</b>	<b>(60,389.00)</b>	<b>(1.302%)</b>
A 2250.150-00-00	Special Education Director	15,000.00	15,000.00	0.00	0.000%
A 2250.150-10-00	Special Education Instr Salary	440,000.00	339,237.00	100,763.00	29.703%
A 2250.150-30-00	Special Education Instr Salary ES	469,032.00	373,226.00	95,806.00	25.670%
A 2250.151-10-00	TA Special Education Instr Salary HS	95,000.00	60,927.00	34,073.00	55.924%
A 2250.151-30-00	TA Special Education Instr Salary ES	93,700.00	62,400.00	31,300.00	50.160%
A 2250.160-00-00	Special Education Clerical Salary District Wide	51,500.00	49,440.00	2,060.00	4.167%
A 2250.160-10-00	Special Education Non-Instr Salary HS	123,157.00	117,854.00	5,303.00	4.500%
A 2250.160-30-00	Special Education Non-Instr	258,463.00	201,400.00	57,063.00	28.333%

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
A 2250.400-00-00	Salary ES				
A 2250.400-00-00	Special Education Cont Expense	154,500.00	154,500.00	0.00	0.000%
A 2250.450-00-00	Special Education Supplies	6,000.00	6,000.00	0.00	0.000%
A 2250.470-00-00	Special Education Tuition	618,705.00	618,705.00	0.00	0.000%
A 2250.490-00-00	Special Education BOCES	570,000.00	570,000.00	0.00	0.000%
<b>2250</b>	<b>PROGRAMS-STUDENTS * W/ DISABIL</b>	<b>2,895,057.00</b>	<b>2,568,689.00</b>	<b>326,368.00</b>	<b>12.706%</b>
A 2259.150-10-00	English New Language (ENL) HS	5,200.00		5,200.00	<N/A>
A 2259.150-30-00	English New Language (ENL) ES	51,053.00		51,053.00	<N/A>
<b>2259</b>	<b>*</b>	<b>56,253.00</b>	<b>0.00</b>	<b>56,253.00</b>	<b>&lt;N/A&gt;</b>
A 2280.490-00-00	Occ Ed BOCES	399,680.00	386,164.00	13,516.00	3.500%
<b>2280</b>	<b>OCCUPATIONAL * EDUCATION</b>	<b>399,680.00</b>	<b>386,164.00</b>	<b>13,516.00</b>	<b>3.500%</b>
<b>22</b>	<b>**</b>	<b>3,350,990.00</b>	<b>2,954,853.00</b>	<b>396,137.00</b>	<b>13.406%</b>
A 2610.150-10-00	Library Instr Salaries	51,525.00	51,284.00	241.00	0.470%
A 2610.450-10-00	Library Supplies	1,000.00	1,500.00	(500.00)	(33.333%)
A 2610.450-30-00	Library Supplies ES	1,000.00	1,500.00	(500.00)	(33.333%)
A 2610.460-10-00	Library/Loan Program	10,000.00	10,000.00	0.00	0.000%
A 2610.460-30-00	Library/Loan Program ES	10,000.00	10,000.00	0.00	0.000%
A 2610.490-00-00	Library Services BOCES	44,557.00	43,259.00	1,298.00	3.001%
<b>2610</b>	<b>SCHOOL LIBRARY &amp; * AUDIOVISUAL</b>	<b>118,082.00</b>	<b>117,543.00</b>	<b>539.00</b>	<b>0.459%</b>
A 2630.160-00-00	Tech Support Non Instr Sal	106,778.00	92,850.00	13,928.00	15.001%
A 2630.220-00-00	Computer Hardware	110,000.00	110,000.00	0.00	0.000%
A 2630.400-00-00	Computer Cont Expense	40,000.00	40,000.00	0.00	0.000%
A 2630.450-00-00	Computer Supplies	42,000.00	42,000.00	0.00	0.000%
A 2630.460-00-00	Computer Software	20,000.00	20,000.00	0.00	0.000%
A 2630.490-00-00	Computer Aided Instr BOCES	341,901.00	331,943.00	9,958.00	3.000%

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description		2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
<b>2630</b>	<b>COMPUTER ASSISTED INSTRUCTION *</b>		<b>660,679.00</b>	<b>636,793.00</b>	<b>23,886.00</b>	<b>3.751%</b>
<b>26</b>	<b>**</b>		<b>778,761.00</b>	<b>754,336.00</b>	<b>24,425.00</b>	<b>3.238%</b>
A 2805.160-10-00	Attendance Non-Instr Salaries HS		30,285.00	29,120.00	1,165.00	4.001%
A 2805.160-30-00	Attendance Non-Instr Salaries ES		49,610.00	47,702.00	1,908.00	4.000%
<b>2805</b>	<b>ATTENDANCE-REGULAR SCHOOL *</b>		<b>79,895.00</b>	<b>76,822.00</b>	<b>3,073.00</b>	<b>4.000%</b>
A 2810.150-10-00	Guidance Instr Salaries		138,000.00	136,633.00	1,367.00	1.000%
A 2810.150-30-00	Guidance Instr Salaries ES		72,300.00		72,300.00	<N/A>
A 2810.160-10-00	Guidance Non-Instr Salaries		43,030.00	41,777.00	1,253.00	2.999%
A 2810.450-00-00	Guidance Supplies		6,000.00	6,000.00	0.00	0.000%
A 2810.490-00-00	Guidance BOCES		5,517.00	5,356.00	161.00	3.006%
<b>2810</b>	<b>GUIDANCE-REGULAR SCHOOL *</b>		<b>264,847.00</b>	<b>189,766.00</b>	<b>75,081.00</b>	<b>39.565%</b>
A 2815.160-10-00	Health Non-Instr Salaries		55,170.00	53,433.00	1,737.00	3.251%
A 2815.160-30-00	Health Non-Instr Salaries ES		56,095.00	54,329.00	1,766.00	3.251%
A 2815.400-10-00	Health Cont Expense		13,500.00	13,500.00	0.00	0.000%
A 2815.400-30-00	Health Cont Expense ES		13,500.00	13,500.00	0.00	0.000%
A 2815.450-10-00	Health Supplies		3,000.00	3,000.00	0.00	0.000%
A 2815.450-30-00	Health Supplies ES		3,000.00	3,000.00	0.00	0.000%
<b>2815</b>	<b>HEALTH SERVICES-REGULAR SCHOOL *</b>		<b>144,265.00</b>	<b>140,762.00</b>	<b>3,503.00</b>	<b>2.489%</b>
A 2820.150-00-00	Psych Instr Salaries		73,920.00	66,000.00	7,920.00	12.000%
A 2820.400-00-00	Psych Cont Expense		2,000.00	2,000.00	0.00	0.000%
A 2820.450-00-00	Psych Supplies/Testing Materials		4,000.00	3,750.00	250.00	6.667%
<b>2820</b>	<b>PSYCHOLOGICAL SRVC-REG SCHOOL *</b>		<b>79,920.00</b>	<b>71,750.00</b>	<b>8,170.00</b>	<b>11.387%</b>
A 2825.150-10-00	Social Work Instr Salaries		101,339.00	68,543.00	32,796.00	47.847%

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
A 2825.150-30-00	Social Work Instr Salaries ES	0.00	97,950.00	(97,950.00)	(100.000%)
A 2825.450-00-00	Social Work Materials & Supplies	500.00	200.00	300.00	150.000%
<b>2825</b>	<b>SOCIAL WORK SRVC- REG SCHOOL *</b>	<b>101,839.00</b>	<b>166,693.00</b>	<b>(64,854.00)</b>	<b>(38.906%)</b>
A 2850.150-00-00	Co-Curr Instr Salaries	75,000.00	75,000.00	0.00	0.000%
<b>2850</b>	<b>CO-CURRICULAR ACTIV- REG SCHL *</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.000%</b>
A 2855.150-10-00	Athletics Instr Salaries	83,941.00	81,299.00	2,642.00	3.250%
A 2855.160-10-00	Athletics Non-Instr Salaries	35,652.00	34,530.00	1,122.00	3.249%
A 2855.200-10-00	Athletics Equipment	20,000.00	20,000.00	0.00	0.000%
A 2855.400-10-00	Athletics Cont Expense	37,860.00	36,757.00	1,103.00	3.001%
A 2855.401-10-00	Athletics Officials - Football		5,824.00	(5,824.00)	(100.000%)
A 2855.402-10-00	Athletics Officials - General	33,386.00	31,796.00	1,590.00	5.001%
A 2855.431-10-00	Athletics Cont Expense - Football	10,000.00	15,000.00	(5,000.00)	(33.333%)
A 2855.450-10-00	Athletics Supplies	23,000.00	20,000.00	3,000.00	15.000%
A 2855.451-00-00	Athletics Uniforms	10,000.00	10,000.00	0.00	0.000%
A 2855.490-10-00	BOCES Athletics Services	8,480.00	8,000.00	480.00	6.000%
<b>2855</b>	<b>INTERSCHOL ATHLETICS * -REG SCHL</b>	<b>262,319.00</b>	<b>263,206.00</b>	<b>(887.00)</b>	<b>(0.337%)</b>
<b>28</b>	<b>**</b>	<b>1,008,085.00</b>	<b>983,999.00</b>	<b>24,086.00</b>	<b>2.448%</b>
<b>2</b>	<b>***</b>	<b>9,715,089.00</b>	<b>9,330,830.00</b>	<b>384,259.00</b>	<b>4.118%</b>
A 5510.150-40-00	Trans. Director Salaries	18,981.00	18,609.00	372.00	1.999%
A 5510.160-40-00	Trans Non-Instr Salaries	933,200.00	844,200.00	89,000.00	10.543%
A 5510.161-40-00	Trans Non-Instr Salaries - Subs	20,000.00	32,400.00	(12,400.00)	(38.272%)
A 5510.162-40-00	Trans Field/Sports Trips	45,000.00	45,000.00	0.00	0.000%
A 5510.163-40-00	Trans Supervisor Salaries	75,000.00	70,000.00	5,000.00	7.143%
A 5510.200-40-00	Trans Equipment	7,000.00		7,000.00	<N/A>
A 5510.400-40-00	Trans Cont Expense	104,000.00	100,000.00	4,000.00	4.000%

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description		2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
A 5510.450-40-00	Trans Supplies		89,760.00	88,000.00	1,760.00	2.000%
A 5510.451-40-00	Trans Gasoline		117,920.00	107,200.00	10,720.00	10.000%
A 5510.452-40-00	Trans Tires		14,000.00	12,000.00	2,000.00	16.667%
A 5510.453-40-00	Trans Oil & Antifreeze		5,000.00	5,000.00	0.00	0.000%
A 5510.455-40-00	Trans Propane		50,000.00	50,000.00	0.00	0.000%
A 5510.490-00-00	Trans Driver Training BOCES		6,000.00		6,000.00	<N/A>
<b>5510</b>	<b>DISTRICT TRANSPORTATION</b>	*	<b>1,485,861.00</b>	<b>1,372,409.00</b>	<b>113,452.00</b>	<b>8.267%</b>
A 5530.400-40-00	Bus Garage Cont Expense		30,000.00	30,000.00	0.00	0.000%
A 5530.422-40-00	Bus Garage Sewer		10,000.00	10,000.00	0.00	0.000%
A 5530.430-40-00	Bus Garage Fuel Oil		12,000.00	12,000.00	0.00	0.000%
A 5530.431-40-00	Bus Garage Electric		16,000.00	16,000.00	0.00	0.000%
A 5530.450-40-00	Bus Garage Supplies		3,000.00	3,000.00	0.00	0.000%
<b>5530</b>	<b>GARAGE BUILDING</b>	*	<b>71,000.00</b>	<b>71,000.00</b>	<b>0.00</b>	<b>0.000%</b>
<b>55</b>		**	<b>1,556,861.00</b>	<b>1,443,409.00</b>	<b>113,452.00</b>	<b>7.860%</b>
<b>5</b>		***	<b>1,556,861.00</b>	<b>1,443,409.00</b>	<b>113,452.00</b>	<b>7.860%</b>
A 9010.800-00-00	Employees Retirement System		320,000.00	295,000.00	25,000.00	8.475%
<b>9010</b>		*	<b>320,000.00</b>	<b>295,000.00</b>	<b>25,000.00</b>	<b>8.475%</b>
A 9020.800-00-00	NYS Teacher Retirement System		575,000.00	560,000.00	15,000.00	2.679%
<b>9020</b>		*	<b>575,000.00</b>	<b>560,000.00</b>	<b>15,000.00</b>	<b>2.679%</b>
A 9030.800-00-00	Social Security		590,000.00	575,000.00	15,000.00	2.609%
<b>9030</b>		*	<b>590,000.00</b>	<b>575,000.00</b>	<b>15,000.00</b>	<b>2.609%</b>
A 9040.800-00-00	Workers Compensation		36,600.00	36,600.00	0.00	0.000%
<b>9040</b>		*	<b>36,600.00</b>	<b>36,600.00</b>	<b>0.00</b>	<b>0.000%</b>

# Duanesburg Central School District

## Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
A 9050.800-00-00	Unemployment Insurance	20,000.00	20,000.00	0.00	0.000%
<b>9050</b>	*	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.000%</b>
A 9060.150-00-00	Health Insurance Buy Back	52,000.00	52,000.00	0.00	0.000%
A 9060.800-00-00	Health Insurance	2,753,288.00	2,622,661.00	130,627.00	4.981%
A 9060.801-00-00	Dental Insurance	44,440.00	44,440.00	0.00	0.000%
A 9060.804-00-00	Flexible Benefits Plan	2,000.00	2,000.00	0.00	0.000%
<b>9060</b>	*	<b>2,851,728.00</b>	<b>2,721,101.00</b>	<b>130,627.00</b>	<b>4.801%</b>
A 9070.800-00-00	Disability Insurance- Administration	5,000.00	5,000.00	0.00	0.000%
<b>9070</b>	<b>UNION WELFARE BENEFITS</b> *	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.000%</b>
A 9089.150-00-00	OTHER BENEFITS - RETIREMENT PAYOUT			0.00	<N/A>
A 9089.800-00-00	OTHER BENEFITS - RETIREMENT PAYOUT			0.00	<N/A>
<b>9089</b>	<b>OTHER</b> *	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>&lt;N/A&gt;</b>
<b>90</b>	<b>EMPLOYEE BENEFITS</b> **	<b>4,398,328.00</b>	<b>4,212,701.00</b>	<b>185,627.00</b>	<b>4.406%</b>
A 9901.930-00-00	Transfer To Lunch Fund	35,000.00	35,000.00	0.00	0.000%
A 9901.950-00-00	Transfer To Special Aid Fund	30,000.00	30,000.00	0.00	0.000%
<b>9901</b>	<b>INTERFUND TRANSFERS</b> *	<b>65,000.00</b>	<b>65,000.00</b>	<b>0.00</b>	<b>0.000%</b>
<b>99</b>	**	<b>65,000.00</b>	<b>65,000.00</b>	<b>0.00</b>	<b>0.000%</b>
<b>9</b>	***	<b>4,463,328.00</b>	<b>4,277,701.00</b>	<b>185,627.00</b>	<b>4.339%</b>
<b>Totals For Program Components:</b>		<b>15,735,278.00</b>	<b>15,051,940.00</b>	<b>683,338.00</b>	<b>4.540%</b>
<b>Grand Totals:</b>		<b>22,998,000.00</b>	<b>20,686,000.00</b>	<b>2,312,000.00</b>	<b>11.177%</b>

### Component Percentage Analysis

**Duanesburg Central School District**

**Budgeting Appropriation Status Report For 2026-2027 General Fund Budget (Detail) Component Analysis**



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change	Percent Change
Administrative		7.855%	8.327%	<N/A>	4.871%
Capital		23.725%	18.909%	<N/A>	39.493%
Program		68.420%	72.764%	<N/A>	4.540%
	Totals:	100.000%	100.000%	<N/A>	<N/A>

# Exemption Summary

Duanesburg Central School

SWIS: 013200 (Knox)

Decription	Number of Exemptions	Exemption Amount
AG 10 YEAR (AG 1)	1	20,000.00
AG LND 305 (AG L)	6	286,850.00
AGED - ALL (AGED)	2	114,100.00
RPTL S480- (RPTL)	2	44,240.00
STAR B	10	114,000.00
STAR Check (STAR)	6	0.00
STAR EN	6	190,700.00
VETCOM CTS (VETC)	2	0.00
VETDIS CTS (VETD)	2	0.00
VETWAR CTS (VETW)	3	0.00
<b>Total:</b>	<b>40</b>	<b>769,890.00</b>

SWIS: 272400 (Charleston)

Decription	Number of Exemptions	Exemption Amount
AG. D CO (AG.)	1	15,897.00
SOLAR ENEG (SOLA)	1	12,600.00
STAR B	17	334,390.00
STAR Check (STAR)	7	0.00
STAR EN	13	645,550.00
<b>Total:</b>	<b>39</b>	<b>1,008,437.00</b>

SWIS: 272600 (Florida)

Decription	Number of Exemptions	Exemption Amount
AG. D CO (AG.)	1	90,361.00
STAR B	2	50,700.00
STAR Check (STAR)	2	0.00
STAR EN	2	145,500.00
<b>Total:</b>	<b>7</b>	<b>286,561.00</b>

SWIS: 422001 (Village of Delanson)

Decription	Number of Exemptions	Exemption Amount
AGED (AGED)	1	14,150.00
Land Banks (Land)	1	4,000.00
STAR B	40	274,800.00
STAR Check (STAR)	29	0.00

## Exemption Summary

Duaneburg Central School

STAR EN	12	231,070.00
<b>Total:</b>	<b>83</b>	<b>524,020.00</b>

### SWIS: 422089 (Duaneburg)

Description	Number of Exemptions	Exemption Amount
AGED (AGED)	28	449,832.00
AGRI CEILS (AGRI)	64	859,528.00
AGRIC DIST (AGRI)	4	44,583.00
CLERGY (CLER)	4	6,000.00
FOREST LD (FORE)	1	9,040.00
NON-PROFIT (NON-)	1	85,000.00
RPTL 466-a (RPTL)	8	0.00
SILO (SILO)	1	18,700.00
SOLAR WIND (SOLA)	1	266,198.00
STAR B	551	3,785,370.00
STAR Check (STAR)	436	0.00
STAR EN	291	5,699,215.00
VETCOM CTS (VETC)	4	0.00
VETDIS CTS (VETD)	3	0.00
VETWAR CTS (VETW)	2	0.00
<b>Total:</b>	<b>1399</b>	<b>11,223,466.00</b>

### SWIS: 422600 (Princetown)

Description	Number of Exemptions	Exemption Amount
AG CEIL IN (AG C)	1	10,770.00
STAR B	1	7,180.00
STAR EN	2	41,200.00
<b>Total:</b>	<b>4</b>	<b>59,150.00</b>

### SWIS: 434289 (Schoharie)

Description	Number of Exemptions	Exemption Amount
AG DISTRIC (AG D)	3	49,222.00
STAR B	1	19,200.00
<b>Total:</b>	<b>4</b>	<b>68,422.00</b>

# Exemption Summary

Duanesburg Central School

SWIS: 435000 (Wright)

Decription	Number of Exemptions	Exemption Amount
AG DISTRIC (AG D)	4	105,729.00
STAR B	13	193,050.00
STAR Check (STAR)	8	0.00
STAR EN	3	127,860.00
<b>Total:</b>	<b>28</b>	<b>426,639.00</b>
	<b>1604</b>	<b>14,366,585.00</b>

**DUANESBURG CENTRAL SCHOOL DISTRICT  
ADMINISTRATIVE SALARY DISCLOSURE  
2026-2027**

<b>TITLE</b>	<b>SALARY</b>	<b>EMPLOYEE BENEFITS</b>	<b>OTHER REMUNERATION</b>	<b>TOTAL</b>
Superintendent of Schools	\$ 183,600.00	\$ 43,743.61	\$ 4,140.00	\$ 231,483.61
Assistant Superintendent of Management Services	\$ 139,925.00	\$ 25,636.40	\$ 8,100.00	\$ 173,661.40

## **DUANESBURG CSD - NEW YORK STATE REPORT CARD [2024 - 25]**

The New York State Report Card plays a critical role in the Board of Regents' ongoing efforts to promote educational equity and improve outcomes for all students. By offering valuable insights into school and district performance, the report card helps guide instructional improvements and enhances services for students. It provides essential public information on staff, students, and key performance metrics, in accordance with the Every Student Succeeds Act (ESSA). At its core, New York State's ESSA plan is designed to create interconnected strategies that support districts and schools, ensuring every student has the opportunity to succeed. New York State is committed to fostering a culture of continuous improvement, where data from the report card is integrated with local data elements to support decisions and actions to address challenges and celebrate progress. This commitment ensures that all students—regardless of their background, location, or circumstances—are given the tools and resources to thrive.

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### **2025-26 ACCOUNTABILITY STATUS AND SUPPORT MODEL BASED ON 2024-25 DATA**

For information about how 2025-26 accountability statuses and support models were determined, see [Understanding the New York State Accountability System under the Every Student Succeeds Act \(ESSA\) for 2025-26 Accountability Statuses Based on 2024-25 Results](#).

## **LOCAL SUPPORT AND IMPROVEMENT**

## MEASURES OF INTERIM PROGRESS AND LONG-TERM GOALS

### ELEMENTARY/MIDDLE WEIGHTED MEASURES OF INTERIM PROGRESS (MIPS) & LONG-TERM GOALS (LTGS)

Subgroup	Subject	Weighted Average Index	State MIP	State LTG
All Students	ELA	142.9	123.3	136.1
	Math	150.9	127.4	139.5
Asian or Native Hawaiian/Other Pacific Islander	ELA	–	–	–
	Math	–	–	–
Hispanic or Latino	ELA	160.7	107.5	122.9
	Math	160.7	105.6	121.4
Multiracial	ELA	–	–	–
	Math	–	–	–
White	ELA	141.1	123.7	136.4
	Math	149.6	134.7	145.6
English Language Learner	ELA	–	–	–
	Math	–	–	–
Students with Disabilities	ELA	94	68.9	90.7
	Math	90.5	72.5	93.8
Economically Disadvantaged	ELA	126.7	110	125
	Math	136.6	110	125

### SECONDARY WEIGHTED MEASURES OF INTERIM PROGRESS (MIPS) & LONG-TERM GOALS (LTGS)

Subgroup	Subject	Weighted Average Index	State MIP	State LTG
All Students	ELA	174.5	134.9	148.3
	Math	125.5	64.6	87.2
Asian or Native Hawaiian/Other Pacific Islander	ELA	–	–	–
	Math	–	–	–
Hispanic or Latino	ELA	–	–	–
	Math	–	–	–
Multiracial	ELA	–	–	–
	Math	–	–	–
White	ELA	178	170.2	177.6
	Math	126	74.7	95.6
Students with Disabilities	ELA	103.8	75.4	98.7
	Math	61.5	29.3	57.8
Economically Disadvantaged	ELA	135.3	103.2	121.8
	Math	64.7	51.2	76

### SECONDARY GRADUATION RATE MEASURES OF INTERIM PROGRESS (MIPS) & LONG-TERM GOALS (LTGS)

Subgroup	Cohort	Number In Cohort	Grad Rate	State MIP	State LTG
All Students	4-Year	76	94.7%	87.5%	88.8%
	5-Year	54	98.1%	89.4%	90.5%
	6-Year	62	93.5%	88.9%	90.3%
Asian or Native Hawaiian/Other Pacific Islander	4-Year	2	–	–	–
	5-Year	1	–	–	–
	6-Year	–	–	–	–
Black or African American	4-Year	1	–	–	–
	5-Year	1	–	–	–
	6-Year	1	–	–	–
Hispanic or Latino	4-Year	2	–	–	–
	5-Year	2	–	–	–
	6-Year	–	–	–	–
Multiracial	4-Year	–	–	–	–
	5-Year	3	–	–	–
	6-Year	1	–	–	–
White	4-Year	71	94.4%	91.7%	92.3%
	5-Year	47	100%	92.9%	93.4%
	6-Year	60	93.3%	93.1%	93.7%
Students with Disabilities	4-Year	9	–	–	–
	5-Year	8	–	–	–
	6-Year	11	–	–	–
Economically Disadvantaged	4-Year	19	–	–	–
	5-Year	15	–	–	–
	6-Year	13	–	–	–

### ELL PROGRESS TARGET & LONG-TERM GOAL (LTG)

Subgroup	Number of ELLs	Benchmark	Progress Rate	Success Ratio	State Target	State LTG
English Language Learner	1	–	–	–	–	–

**SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2024-25)**

The link below provides a list of all Local Education Agencies and public schools that received Section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (1.13 megabytes)

For information on the use of Title I School Improvement funds, see:

- 2024-25 Title I School Improvement Grant 1003 (Basic)
- 2024-25 Title I School Improvement Grant 1003 (Coaching for Excellence)
- 2024-25 Title I School Improvement Grant 1003 (Targeted Support)
- 2024-25 Title I School Improvement Grant 1003 (Resource Allocation Review)
- 2025 Title I School Improvement Grant 1003 (Planning)
- 2025 Title I School Improvement Grant 1003 (Supplemental Support)
- 2020-24 NYSIP-PLC Phase III

**ELEMENTARY/MIDDLE CORE SUBJECT PERFORMANCE**

See the Office of Accountability School and District Resources and Data website for cut points.

Subgroup	Subject	Cohort	Index
All Students	ELA	255	154.7
	Math	255	163.3
	Science	88	113.1
	Combined	598	152.3
Asian or Native Hawaiian/Other Pacific Islander	ELA	1	—
	Math	1	—
	Science	1	—
	Combined	3	—
Hispanic or Latino	ELA	13	173.1
	Math	13	173.1
	Science	2	—
	Combined	28	175
Multiracial	ELA	2	—
	Math	2	—
	Science	0	—
	Combined	4	—
White	ELA	239	152.9
	Math	239	162.1
	Science	85	110
	Combined	563	150.4
English Language Learner	ELA	3	—
	Math	3	—
	Science	0	—
	Combined	6	—
Students with Disabilities	ELA	42	94
	Math	41	92.7
	Science	12	91.7
	Combined	95	93.2
Economically Disadvantaged	ELA	84	129.8
	Math	81	145.1
	Science	27	105.6
	Combined	192	132.8

**ELEMENTARY/MIDDLE WEIGHTED AVERAGE PERFORMANCE**

Subgroup	Subject	Cohort	Index
All Students	ELA	276	142.9
	Math	276	150.9
	Science	91	109.3
	Combined	643	141.6
Asian or Native Hawaiian/Other Pacific Islander	ELA	1	—
	Math	1	—
	Science	1	—
	Combined	3	—
Hispanic or Latino	ELA	14	160.7
	Math	14	160.7
	Science	2	—
	Combined	30	163.3
Multiracial	ELA	2	—
	Math	2	—
	Science	0	—
	Combined	4	—
White	ELA	259	141.1
	Math	259	149.6
	Science	88	106.3
	Combined	606	139.7
English Language Learner	ELA	3	—
	Math	3	—
	Science	0	—
	Combined	6	—
Students with Disabilities	ELA	42	94
	Math	42	90.5
	Science	12	91.7
	Combined	96	92.2
Economically Disadvantaged	ELA	86	126.7
	Math	86	136.6
	Science	27	105.6
	Combined	199	128.1

**ELEMENTARY/MIDDLE GROWTH**

Subgroup	Number of SGPs	Sum of SGPs	Index
All Students	409	19,061	46.6
Asian or Native Hawaiian/Other Pacific Islander	2	—	—
Hispanic or Latino	22	1,108	50.4
Multiracial	2	—	—
White	383	17,733	46.3
English Language Learner	2	—	—
Students with Disabilities	63	3,197	50.7
Economically Disadvantaged	128	6,151	48.1

**ELEMENTARY/MIDDLE ENGLISH LANGUAGE PROFICIENCY**

Subgroup	Number of ELLs	Benchmark	Progress Rate	Success Ratio
All Students	1	—	—	—
Hispanic or Latino	1	—	—	—
English Language Learner	1	—	—	—

**ELEMENTARY/MIDDLE ATTENDANCE**

See the Office of Accountability School and District Resources and Data website for cut points.

Subgroup	Students Enrolled	Level 1 (85% Or Less)	Level 2 (85.1%-90.0%)	Level 3 (90.1-95.0%)	Level 4 (95.1-100.0%)	Attendance Index
All Students	395	30	31	125	209	203.4
Asian or Native Hawaiian/Other Pacific Islander	1	—	—	—	—	—
Black or African American	2	—	—	—	—	—
Hispanic or Latino	20	0	2	4	14	225
Multiracial	6	—	—	—	—	—
White	366	29	29	119	189	202
English Language Learner	4	—	—	—	—	—
Students with Disabilities	55	8	3	16	28	190.9
Economically Disadvantaged	135	25	16	45	49	169.3

**ELEMENTARY/MIDDLE ELA PARTICIPATION RATE**

Subgroup	Tested 95% In Current Year	Current Year Enrollment	Current Year Participation Rate
All Students	X	297	87.2%
Asian or Native Hawaiian/Other Pacific Islander	—	1	—
Black or African American	—	1	—
Hispanic or Latino	—	15	—
Multiracial	—	2	—
White	X	278	87.1%
English Language Learner	—	2	—
Students with Disabilities	✓	44	95.5%
Economically Disadvantaged	X	96	90.6%

**ELEMENTARY/MIDDLE MATHEMATICS PARTICIPATION RATE**

Subgroup	Tested 95% In Current Year	Current Year Enrollment	Current Year Participation Rate
All Students	X	297	87.2%
Asian or Native Hawaiian/Other Pacific Islander	—	1	—
Black or African American	—	1	—
Hispanic or Latino	—	15	—
Multiracial	—	2	—
White	X	278	87.1%
English Language Learner	—	2	—
Students with Disabilities	X	44	93.2%
Economically Disadvantaged	X	96	87.5%

**SECONDARY CORE SUBJECT PERFORMANCE**

See the Office of Accountability School and District Resources and Data website for cut points.

Subgroup	Subject	Cohort	Index	Combined Index
All Students	ELA	52	177.9	167
	Math	52	127.9	
	Science	51	204.9	
	Social Studies	51	171.6	
Asian or Native Hawaiian/Other Pacific Islander	ELA	1	—	—
	Math	1	—	
	Science	1	—	
	Social Studies	1	—	
Hispanic or Latino	ELA	1	—	—
	Math	1	—	
	Science	1	—	
	Social Studies	1	—	
Multiracial	ELA	1	—	—
	Math	1	—	
	Science	1	—	
	Social Studies	1	—	
White	ELA	49	181.6	170.6
	Math	49	128.6	
	Science	48	209.4	
	Social Studies	48	178.1	
Students with Disabilities	ELA	12	112.5	108.3
	Math	12	66.7	
	Science	11	150	
	Social Studies	11	122.7	
Economically Disadvantaged	ELA	16	143.8	126.8
	Math	16	68.8	
	Science	15	190	
	Social Studies	16	125	

**SECONDARY WEIGHTED AVERAGE PERFORMANCE**

Subgroup	Subject	Cohort	Index	Combined Index
All Students	ELA	53	174.5	162.5
	Math	53	125.5	
	Science	53	197.2	
	Social Studies	53	165.1	
Asian or Native Hawaiian/Other Pacific Islander	ELA	1	—	—
	Math	1	—	
	Science	1	—	
	Social Studies	1	—	
Hispanic or Latino	ELA	1	—	—
	Math	1	—	
	Science	1	—	
	Social Studies	1	—	
Multiracial	ELA	1	—	—
	Math	1	—	
	Science	1	—	
	Social Studies	1	—	
White	ELA	50	178	165.6
	Math	50	126	
	Science	50	201	
	Social Studies	50	171	
Students with Disabilities	ELA	13	103.8	95.7
	Math	13	61.5	
	Science	13	126.9	
	Social Studies	13	103.8	
Economically Disadvantaged	ELA	17	135.3	117
	Math	17	64.7	
	Science	17	167.6	
	Social Studies	17	117.6	

**SECONDARY GRADUATION RATE**

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate	Average Grad Rate
All Students	4-year	76	72	94.7%	95.4%
	5-year	54	53	98.1%	
	6-year	62	58	93.5%	
Asian or Native Hawaiian/Other Pacific Islander	4-year	2	—	—	—
	5-year	1	—	—	
	6-year	0	—	—	
Black or African American	4-year	1	—	—	—
	5-year	1	—	—	
	6-year	1	—	—	
Hispanic or Latino	4-year	2	—	—	—
	5-year	2	—	—	
	6-year	0	—	—	
Multiracial	4-year	0	—	—	—
	5-year	3	—	—	
	6-year	1	—	—	
White	4-year	71	67	94.4%	95.9%
	5-year	47	47	100%	
	6-year	60	56	93.3%	
Students with Disabilities	4-year	9	—	—	—
	5-year	8	—	—	
	6-year	11	—	—	
Economically Disadvantaged	4-year	19	—	—	—
	5-year	15	—	—	
	6-year	13	—	—	

**SECONDARY ATTENDANCE**

See the Office of Accountability School and District Resources and Data website for cut points.

Subgroup	Students Enrolled	Level 1 (85% Or Less)	Level 2 (85.1%-90.0%)	Level 3 (90.1-95.0%)	Level 4 (95.1-100.0%)	Attendance Index
All Students	192	24	19	70	79	185.7
Asian or Native Hawaiian/Other Pacific Islander	3	—	—	—	—	—
Black or African American	1	—	—	—	—	—
Hispanic or Latino	6	—	—	—	—	—
Multiracial	2	—	—	—	—	—
White	180	24	17	67	72	183.9
Students with Disabilities	32	7	2	12	11	167.2
Economically Disadvantaged	64	16	7	24	17	152.3

**SECONDARY COLLEGE, CAREER, AND CIVIC READINESS**

Subgroup	Cohort Count	Annual Biliteracy	2.0 Weight	1.5 Weight	1.0 Weight	0.5 Weight	0.0 Weight	Index
All Students	56	0	44	2	6	0	4	173.2
Asian or Native Hawaiian/Other Pacific Islander	1	0	—	—	—	—	—	—
Hispanic or Latino	1	0	—	—	—	—	—	—
Multiracial	1	0	—	—	—	—	—	—
White	53	0	42	2	5	0	4	173.6
Students with Disabilities	13	0	—	—	—	—	—	—
Economically Disadvantaged	18	0	—	—	—	—	—	—

**SECONDARY ELA PARTICIPATION RATE**

Subgroup	Tested 95% In Current Year	Current Year 12th Grade Enrollment	Current Year Participation Rate
All Students	✓	51	100%
Asian or Native Hawaiian/Other Pacific Islander	—	1	—
Hispanic or Latino	—	1	—
Multiracial	—	1	—
White	✓	48	100%
Students with Disabilities	—	11	—
Economically Disadvantaged	—	16	—

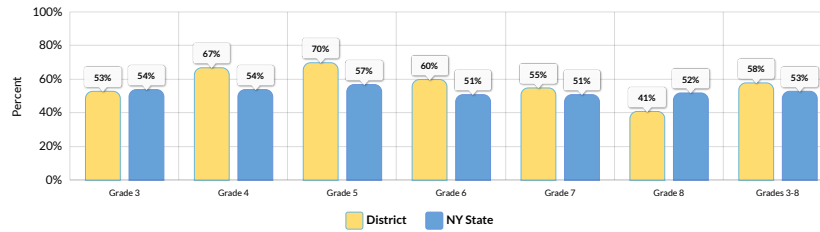
**SECONDARY MATHEMATICS PARTICIPATION RATE**

Subgroup	Tested 95% In Current Year	Current Year 12th Grade Enrollment	Current Year Participation Rate
All Students	✓	51	100%
Asian or Native Hawaiian/Other Pacific Islander	—	1	—
Hispanic or Latino	—	1	—
Multiracial	—	1	—
White	✓	48	100%
Students with Disabilities	—	11	—
Economically Disadvantaged	—	16	—

**GRADES 3-8 ENGLISH LANGUAGE ARTS RESULTS (2024-25)**

**SUMMARY RESULTS**

Percent Scoring Proficient by Grade

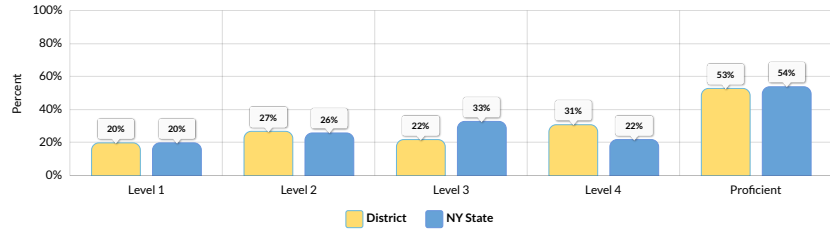


Grade	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Grade 3	46		1	2%	45	98%	9	20%	12	27%	10	22%	14	31%	24	53%
Grade 4	49		1	2%	48	98%	6	13%	10	21%	20	42%	12	25%	32	67%
Grade 5	55		9	16%	46	84%	3	7%	11	24%	19	41%	13	28%	32	70%
Grade 6	44		9	20%	35	80%	4	11%	10	29%	15	43%	6	17%	21	60%
Grade 7	57		4	7%	53	93%	9	17%	15	28%	20	38%	9	17%	29	55%
Grade 8	47		15	32%	32	68%	7	22%	12	38%	11	34%	2	6%	13	41%
Grades 3-8	298		39	13%	259	87%	38	15%	70	27%	95	37%	56	22%	151	58%

See report card Glossary and Guide for criteria used to include students in this table, as well as business rules for suppressions (displayed as "—" dash).

### GRADE 3 ELA RESULTS

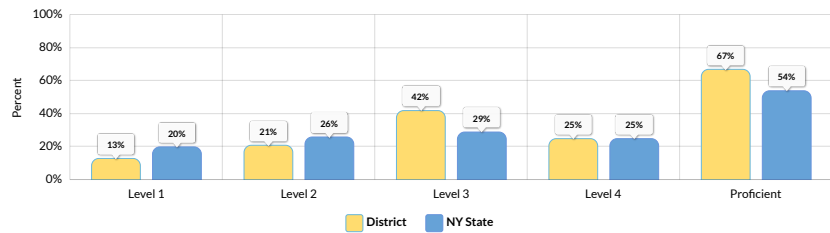
Percent Scoring at Levels for All Students



Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	46	100%	1	2%	45	98%	9	20%	12	27%	10	22%	14	31%	24	53%
Female	23	100%	1	4%	22	96%	7	32%	5	23%	5	23%	5	23%	10	45%
Male	23	100%	0	0%	23	100%	2	9%	7	30%	5	22%	9	39%	14	61%
General Education Students	37	100%	1	3%	36	97%	5	14%	9	25%	9	25%	13	36%	22	61%
Students with Disabilities	9	100%	0	0%	9	100%	4	44%	3	33%	1	11%	1	11%	2	22%
Black or African American	1	100%	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-
Hispanic or Latino	3	100%	1	33%	2	67%	-	-	-	-	-	-	-	-	-	-
White	41	100%	0	0%	41	100%	-	-	-	-	-	-	-	-	-	-
Multiracial	1	100%	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-
Small Group Total: Race & Ethnicity	46	100%	1	2%	45	98%	9	20%	12	27%	10	22%	14	31%	24	53%
Economically Disadvantaged	17	100%	0	0%	17	100%	3	18%	6	35%	3	18%	5	29%	8	47%
Not Economically Disadvantaged	29	100%	1	3%	28	97%	6	21%	6	21%	7	25%	9	32%	16	57%
English Language Learner	1	100%	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-
Non-English Language Learner	45	100%	1	2%	44	98%	-	-	-	-	-	-	-	-	-	-
In Foster Care	1	100%	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-
Not in Foster Care	45	100%	1	2%	44	98%	-	-	-	-	-	-	-	-	-	-
Not Homeless	46	100%	1	2%	45	98%	9	20%	12	27%	10	22%	14	31%	24	53%
Not Migrant	46	100%	1	2%	45	98%	9	20%	12	27%	10	22%	14	31%	24	53%
Parent Not in Armed Forces	46	100%	1	2%	45	98%	9	20%	12	27%	10	22%	14	31%	24	53%

### GRADE 4 ELA RESULTS

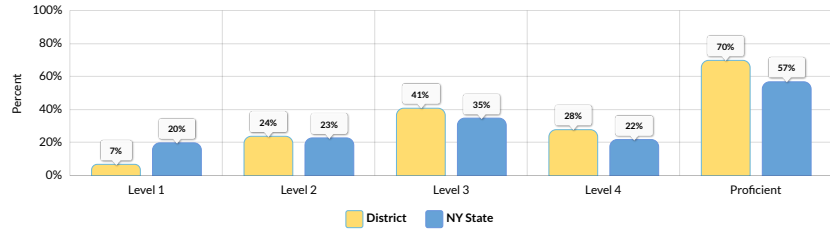
Percent Scoring at Levels for All Students



Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	49	100%	1	2%	48	98%	6	13%	10	21%	20	42%	12	25%	32	67%
Female	20	100%	0	0%	20	100%	3	15%	2	10%	7	35%	8	40%	15	75%
Male	29	100%	1	3%	28	97%	3	11%	8	29%	13	46%	4	14%	17	61%
General Education Students	45	100%	1	2%	44	98%	-	-	-	-	-	-	-	-	-	-
Students with Disabilities	4	100%	0	0%	4	100%	-	-	-	-	-	-	-	-	-	-
Hispanic or Latino	7	100%	0	0%	7	100%	-	-	-	-	-	-	-	-	-	-
White	41	100%	1	2%	40	98%	5	13%	9	23%	17	43%	9	23%	26	65%
Multiracial	1	100%	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-
Small Group Total: Race & Ethnicity	8	100%	0	0%	8	100%	1	13%	1	13%	3	38%	3	38%	6	75%
Economically Disadvantaged	19	100%	0	0%	19	100%	5	26%	5	26%	5	26%	4	21%	9	47%
Not Economically Disadvantaged	30	100%	1	3%	29	97%	1	3%	5	17%	15	52%	8	28%	23	79%
English Language Learner	1	100%	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-
Non-English Language Learner	48	100%	1	2%	47	98%	-	-	-	-	-	-	-	-	-	-
Not in Foster Care	49	100%	1	2%	48	98%	6	13%	10	21%	20	42%	12	25%	32	67%
Homeless	1	100%	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-
Not Homeless	48	100%	1	2%	47	98%	-	-	-	-	-	-	-	-	-	-
Migrant	1	100%	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-
Not Migrant	48	100%	1	2%	47	98%	-	-	-	-	-	-	-	-	-	-
Parent Not in Armed Forces	49	100%	1	2%	48	98%	6	13%	10	21%	20	42%	12	25%	32	67%

**GRADE 5 ELA RESULTS**

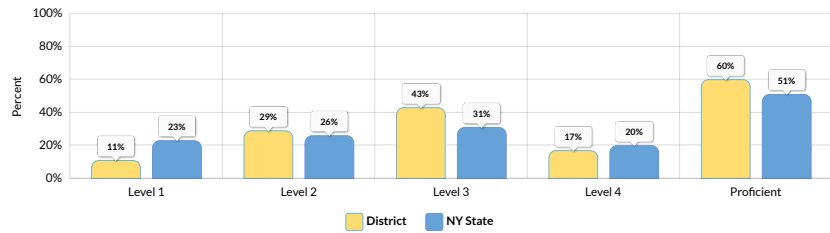
Percent Scoring at Levels for All Students



Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	55	9	16%	46	84%	3	7%	11	24%	19	41%	13	28%	32	70%	
Female	30	6	20%	24	80%	0	0%	5	21%	10	42%	9	38%	19	79%	
Male	25	3	12%	22	88%	3	14%	6	27%	9	41%	4	18%	13	59%	
General Education Students	48	9	19%	39	81%	2	5%	8	21%	16	41%	13	33%	29	74%	
Students with Disabilities	7	0	0%	7	100%	1	14%	3	43%	3	43%	0	0%	3	43%	
Asian or Native Hawaiian/Other Pacific Islander	1	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-	
Hispanic or Latino	1	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-	
White	53	9	17%	44	83%	-	-	-	-	-	-	-	-	-	-	
Small Group Total: Race & Ethnicity	55	9	16%	46	84%	3	7%	11	24%	19	41%	13	28%	32	70%	
Economically Disadvantaged	17	1	6%	16	94%	2	13%	3	19%	8	50%	3	19%	11	69%	
Not Economically Disadvantaged	38	8	21%	30	79%	1	3%	8	27%	11	37%	10	33%	21	70%	
Non-English Language Learner	55	9	16%	46	84%	3	7%	11	24%	19	41%	13	28%	32	70%	
In Foster Care	1	1	100%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	
Not in Foster Care	54	8	15%	46	85%	3	7%	11	24%	19	41%	13	28%	32	70%	
Homeless	1	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-	
Not Homeless	54	9	17%	45	83%	-	-	-	-	-	-	-	-	-	-	
Migrant	1	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-	
Not Migrant	54	9	17%	45	83%	-	-	-	-	-	-	-	-	-	-	
Parent Not in Armed Forces	55	9	16%	46	84%	3	7%	11	24%	19	41%	13	28%	32	70%	

**GRADE 6 ELA RESULTS**

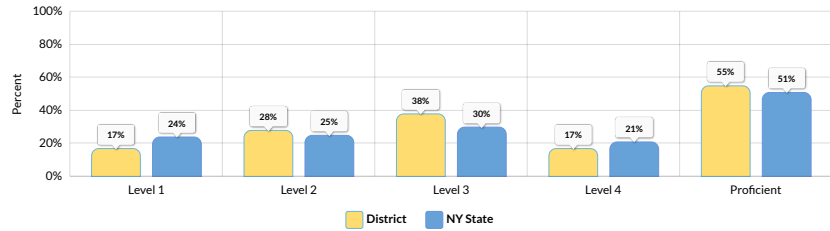
Percent Scoring at Levels for All Students



Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	44	9	20%	35	80%	4	11%	10	29%	15	43%	6	17%	21	60%	
Female	17	6	35%	11	65%	2	18%	5	45%	3	27%	1	9%	4	36%	
Male	27	3	11%	24	89%	2	8%	5	21%	12	50%	5	21%	17	71%	
General Education Students	34	8	24%	26	76%	2	8%	7	27%	11	42%	6	23%	17	65%	
Students with Disabilities	10	1	10%	9	90%	2	22%	3	33%	4	44%	0	0%	4	44%	
Hispanic or Latino	2	1	50%	1	50%	-	-	-	-	-	-	-	-	-	-	
White	42	8	19%	34	81%	-	-	-	-	-	-	-	-	-	-	
Small Group Total: Race & Ethnicity	44	9	20%	35	80%	4	11%	10	29%	15	43%	6	17%	21	60%	
Economically Disadvantaged	15	4	27%	11	73%	1	9%	5	45%	4	36%	1	9%	5	45%	
Not Economically Disadvantaged	29	5	17%	24	83%	3	13%	5	21%	11	46%	5	21%	16	67%	
Non-English Language Learner	44	9	20%	35	80%	4	11%	10	29%	15	43%	6	17%	21	60%	
Not in Foster Care	44	9	20%	35	80%	4	11%	10	29%	15	43%	6	17%	21	60%	
Not Homeless	44	9	20%	35	80%	4	11%	10	29%	15	43%	6	17%	21	60%	
Not Migrant	44	9	20%	35	80%	4	11%	10	29%	15	43%	6	17%	21	60%	
Parent Not in Armed Forces	44	9	20%	35	80%	4	11%	10	29%	15	43%	6	17%	21	60%	

**GRADE 7 ELA RESULTS**

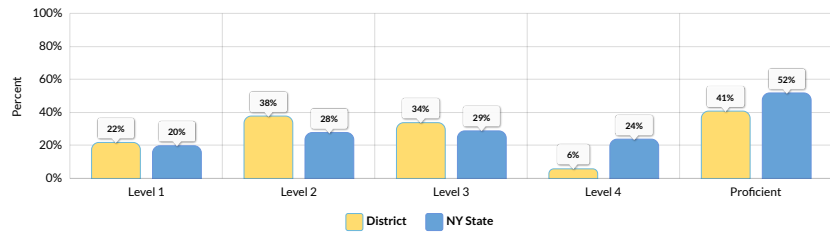
Percent Scoring at Levels for All Students



Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	57	4	7%	53	93%	9	17%	15	28%	20	38%	9	17%	29	55%	
Female	33	3	9%	30	91%	6	20%	8	27%	11	37%	5	17%	16	53%	
Male	24	1	4%	23	96%	3	13%	7	30%	9	39%	4	17%	13	57%	
General Education Students	49	4	8%	45	92%	7	16%	11	24%	19	42%	8	18%	27	60%	
Students with Disabilities	8	0	0%	8	100%	2	25%	4	50%	1	13%	1	13%	2	25%	
Hispanic or Latino	1	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-	
White	56	4	7%	52	93%	-	-	-	-	-	-	-	-	-	-	
Small Group Total: Race & Ethnicity	57	4	7%	53	93%	9	17%	15	28%	20	38%	9	17%	29	55%	
Economically Disadvantaged	13	0	0%	13	100%	5	38%	4	31%	4	31%	0	0%	4	31%	
Not Economically Disadvantaged	44	4	9%	40	91%	4	10%	11	28%	16	40%	9	23%	25	63%	
Non-English Language Learner	57	4	7%	53	93%	9	17%	15	28%	20	38%	9	17%	29	55%	
Not in Foster Care	57	4	7%	53	93%	9	17%	15	28%	20	38%	9	17%	29	55%	
Homeless	1	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-	
Not Homeless	56	4	7%	52	93%	-	-	-	-	-	-	-	-	-	-	
Not Migrant	57	4	7%	53	93%	9	17%	15	28%	20	38%	9	17%	29	55%	
Parent Not in Armed Forces	57	4	7%	53	93%	9	17%	15	28%	20	38%	9	17%	29	55%	

**GRADE 8 ELA RESULTS**

Percent Scoring at Levels for All Students

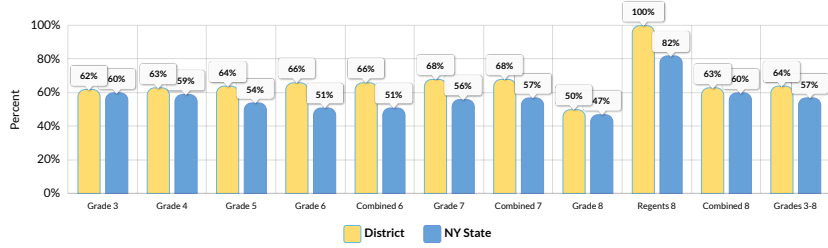


Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	47	15	32%	32	68%	7	22%	12	38%	11	34%	2	6%	13	41%	
Female	13	2	15%	11	85%	2	18%	3	27%	4	36%	2	18%	6	55%	
Male	34	13	38%	21	62%	5	24%	9	43%	7	33%	0	0%	7	33%	
General Education Students	41	14	34%	27	66%	3	11%	11	41%	11	41%	2	7%	13	48%	
Students with Disabilities	6	1	17%	5	83%	4	80%	1	20%	0	0%	0	0%	0	0%	
Hispanic or Latino	1	0	0%	1	100%	-	-	-	-	-	-	-	-	-	-	
White	46	15	33%	31	67%	-	-	-	-	-	-	-	-	-	-	
Small Group Total: Race & Ethnicity	47	15	32%	32	68%	7	22%	12	38%	11	34%	2	6%	13	41%	
Economically Disadvantaged	16	5	31%	11	69%	4	36%	5	45%	2	18%	0	0%	2	18%	
Not Economically Disadvantaged	31	10	32%	21	68%	3	14%	7	33%	9	43%	2	10%	11	52%	
Non-English Language Learner	47	15	32%	32	68%	7	22%	12	38%	11	34%	2	6%	13	41%	
Not in Foster Care	47	15	32%	32	68%	7	22%	12	38%	11	34%	2	6%	13	41%	
Not Homeless	47	15	32%	32	68%	7	22%	12	38%	11	34%	2	6%	13	41%	
Not Migrant	47	15	32%	32	68%	7	22%	12	38%	11	34%	2	6%	13	41%	
Parent Not in Armed Forces	47	15	32%	32	68%	7	22%	12	38%	11	34%	2	6%	13	41%	

GRADES 3-8 MATHEMATICS RESULTS (2024-25)

SUMMARY RESULTS

Percent Scoring Proficient by Grade

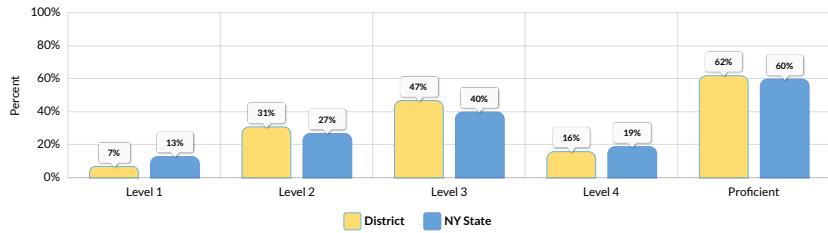


Grade	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4 & Above		Proficient (Levels 3 & Above)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Grade 3	46		1	2%	45	98%	3	7%	14	31%	21	47%	7	16%	28	62%
Grade 4	49		0	0%	49	100%	2	4%	16	33%	21	43%	10	20%	31	63%
Grade 5	55		10	18%	45	82%	7	16%	9	20%	24	53%	5	11%	29	64%
Grade 6	44		9	20%	35	80%	4	11%	8	23%	21	60%	2	6%	23	66%
Combined 6	44		9	20%	35	80%	4	11%	8	23%	21	60%	2	6%	23	66%
Grade 7	57		4	7%	53	93%	3	6%	14	26%	21	40%	15	28%	36	68%
Combined 7	57		4	7%	53	93%	3	6%	14	26%	21	40%	15	28%	36	68%
Grade 8	47		23	49%	24	51%	4	17%	8	33%	10	42%	2	8%	12	50%
Regents 8	—		—	—	8	17%	0	0%	0	0%	1	13%	7	88%	8	100%
Combined 8	47		15	32%	32	68%	4	13%	8	25%	11	34%	9	28%	20	63%
Grades 3-8	298		39	13%	259	87%	23	9%	69	27%	119	46%	48	19%	167	64%

See report card Glossary and Guide for criteria used to include students in this table, as well as business rules for suppressions (displayed as "--" dash).

GRADE 3 MATH RESULTS

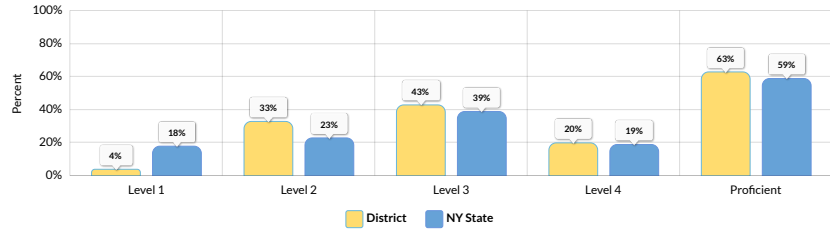
Percent Scoring at Levels for All Students



Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	46		1	2%	45	98%	3	7%	14	31%	21	47%	7	16%	28	62%
Female	23		1	4%	22	96%	3	14%	9	41%	8	36%	2	9%	10	45%
Male	23		0	0%	23	100%	0	0%	5	22%	13	57%	5	22%	18	78%
General Education Students	37		1	3%	36	97%	2	6%	9	25%	18	50%	7	19%	25	69%
Students with Disabilities	9		0	0%	9	100%	1	11%	5	56%	3	33%	0	0%	3	33%
Black or African American	1		0	0%	1	100%	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	3		1	33%	2	67%	—	—	—	—	—	—	—	—	—	—
White	41		0	0%	41	100%	—	—	—	—	—	—	—	—	—	—
Multiracial	1		0	0%	1	100%	—	—	—	—	—	—	—	—	—	—
Small Group Total: Race & Ethnicity	46		1	2%	45	98%	3	7%	14	31%	21	47%	7	16%	28	62%
Economically Disadvantaged	17		0	0%	17	100%	2	12%	5	29%	9	53%	1	6%	10	59%
Not Economically Disadvantaged	29		1	3%	28	97%	1	4%	9	32%	12	43%	6	21%	18	64%
English Language Learner	1		0	0%	1	100%	—	—	—	—	—	—	—	—	—	—
Non-English Language Learner	45		1	2%	44	98%	—	—	—	—	—	—	—	—	—	—
In Foster Care	1		0	0%	1	100%	—	—	—	—	—	—	—	—	—	—
Not in Foster Care	45		1	2%	44	98%	—	—	—	—	—	—	—	—	—	—
Not Homeless	46		1	2%	45	98%	3	7%	14	31%	21	47%	7	16%	28	62%
Not Migrant	46		1	2%	45	98%	3	7%	14	31%	21	47%	7	16%	28	62%
Parent Not in Armed Forces	46		1	2%	45	98%	3	7%	14	31%	21	47%	7	16%	28	62%

### GRADE 4 MATH RESULTS

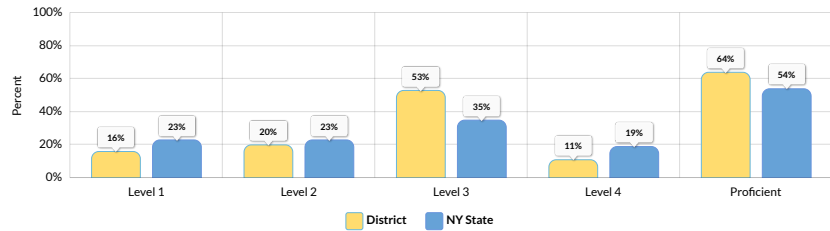
Percent Scoring at Levels for All Students



Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	49	0%	0	0%	49	100%	2	4%	16	33%	21	43%	10	20%	31	63%
Female	20	0%	0	0%	20	100%	1	5%	6	30%	11	55%	2	10%	13	65%
Male	29	0%	0	0%	29	100%	1	3%	10	34%	10	34%	8	28%	18	62%
General Education Students	45	0%	0	0%	45	100%	--	--	--	--	--	--	--	--	--	--
Students with Disabilities	4	0%	0	0%	4	100%	--	--	--	--	--	--	--	--	--	--
Hispanic or Latino	7	0%	0	0%	7	100%	--	--	--	--	--	--	--	--	--	--
White	41	0%	0	0%	41	100%	2	5%	15	37%	16	39%	8	20%	24	59%
Multiracial	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--
Small Group Total: Race & Ethnicity	8	0%	0	0%	8	100%	0	0%	1	13%	5	63%	2	25%	7	88%
Economically Disadvantaged	19	0%	0	0%	19	100%	0	0%	9	47%	8	42%	2	11%	10	53%
Not Economically Disadvantaged	30	0%	0	0%	30	100%	2	7%	7	23%	13	43%	8	27%	21	70%
English Language Learner	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--
Non-English Language Learner	48	0%	0	0%	48	100%	--	--	--	--	--	--	--	--	--	--
Not in Foster Care	49	0%	0	0%	49	100%	2	4%	16	33%	21	43%	10	20%	31	63%
Homeless	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--
Not Homeless	48	0%	0	0%	48	100%	--	--	--	--	--	--	--	--	--	--
Migrant	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--
Not Migrant	48	0%	0	0%	48	100%	--	--	--	--	--	--	--	--	--	--
Parent Not in Armed Forces	49	0%	0	0%	49	100%	2	4%	16	33%	21	43%	10	20%	31	63%

### GRADE 5 MATH RESULTS

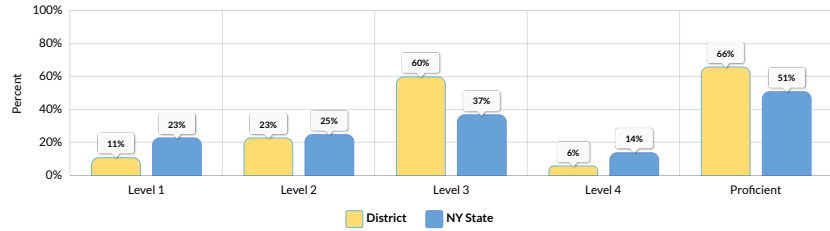
Percent Scoring at Levels for All Students



Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	55	10%	10	18%	45	82%	7	16%	9	20%	24	53%	5	11%	29	64%
Female	30	6%	6	20%	24	80%	4	17%	3	13%	14	58%	3	13%	17	71%
Male	25	4%	4	16%	21	84%	3	14%	6	29%	10	48%	2	10%	12	57%
General Education Students	48	10%	10	21%	38	79%	4	11%	5	13%	24	63%	5	13%	29	76%
Students with Disabilities	7	0%	0	0%	7	100%	3	43%	4	57%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--
Hispanic or Latino	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--
White	53	10%	10	19%	43	81%	--	--	--	--	--	--	--	--	--	--
Small Group Total: Race & Ethnicity	55	10%	10	18%	45	82%	7	16%	9	20%	24	53%	5	11%	29	64%
Economically Disadvantaged	17	2%	2	12%	15	88%	4	27%	3	20%	6	40%	2	13%	8	53%
Not Economically Disadvantaged	38	8%	8	21%	30	79%	3	10%	6	20%	18	60%	3	10%	21	70%
Non-English Language Learner	55	10%	10	18%	45	82%	7	16%	9	20%	24	53%	5	11%	29	64%
In Foster Care	1	1%	1	100%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not in Foster Care	54	9%	9	17%	45	83%	7	16%	9	20%	24	53%	5	11%	29	64%
Homeless	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--
Not Homeless	54	10%	10	19%	44	81%	--	--	--	--	--	--	--	--	--	--
Migrant	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--
Not Migrant	54	10%	10	19%	44	81%	--	--	--	--	--	--	--	--	--	--
Parent Not in Armed Forces	55	10%	10	18%	45	82%	7	16%	9	20%	24	53%	5	11%	29	64%

### GRADE 6 MATH RESULTS

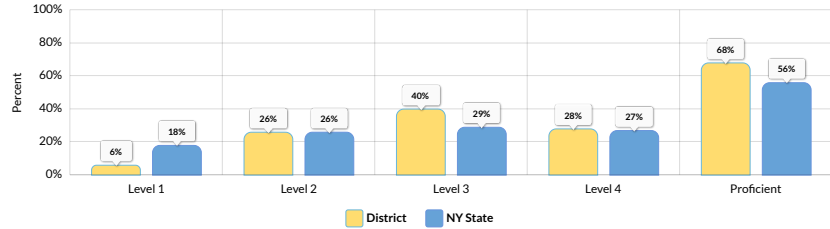
Percent Scoring at Levels for All Students



Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	44	9	20%	35	80%	4	11%	8	23%	21	60%	2	6%	23	66%	
Female	17	6	35%	11	65%	3	27%	4	36%	4	36%	0	0%	4	36%	
Male	27	3	11%	24	89%	1	4%	4	17%	17	71%	2	8%	19	79%	
General Education Students	34	8	24%	26	76%	1	4%	5	19%	18	69%	2	8%	20	77%	
Students with Disabilities	10	1	10%	9	90%	3	33%	3	33%	3	33%	0	0%	3	33%	
Hispanic or Latino	2	1	50%	1	50%	--	--	--	--	--	--	--	--	--	--	
White	42	8	19%	34	81%	--	--	--	--	--	--	--	--	--	--	
Small Group Total: Race & Ethnicity	44	9	20%	35	80%	4	11%	8	23%	21	60%	2	6%	23	66%	
Economically Disadvantaged	15	4	27%	11	73%	3	27%	3	27%	5	45%	0	0%	5	45%	
Not Economically Disadvantaged	29	5	17%	24	83%	1	4%	5	21%	16	67%	2	8%	18	75%	
Non-English Language Learner	44	9	20%	35	80%	4	11%	8	23%	21	60%	2	6%	23	66%	
Not in Foster Care	44	9	20%	35	80%	4	11%	8	23%	21	60%	2	6%	23	66%	
Not Homeless	44	9	20%	35	80%	4	11%	8	23%	21	60%	2	6%	23	66%	
Not Migrant	44	9	20%	35	80%	4	11%	8	23%	21	60%	2	6%	23	66%	
Parent Not in Armed Forces	44	9	20%	35	80%	4	11%	8	23%	21	60%	2	6%	23	66%	

### GRADE 7 MATH RESULTS

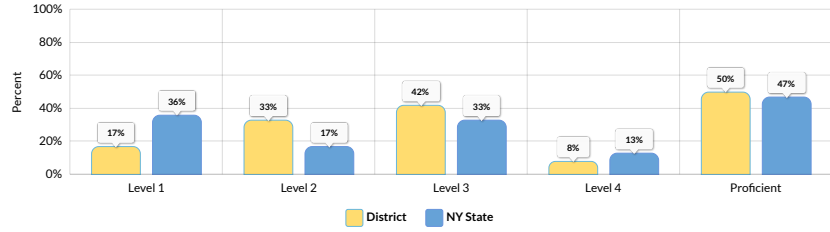
Percent Scoring at Levels for All Students



Subgroup	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	57	4	7%	53	93%	3	6%	14	26%	21	40%	15	28%	36	68%	
Female	33	3	9%	30	91%	1	3%	10	33%	12	40%	7	23%	19	63%	
Male	24	1	4%	23	96%	2	9%	4	17%	9	39%	8	35%	17	74%	
General Education Students	49	4	8%	45	92%	1	2%	10	22%	19	42%	15	33%	34	76%	
Students with Disabilities	8	0	0%	8	100%	2	25%	4	50%	2	25%	0	0%	2	25%	
Hispanic or Latino	1	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--	
White	56	4	7%	52	93%	--	--	--	--	--	--	--	--	--	--	
Small Group Total: Race & Ethnicity	57	4	7%	53	93%	3	6%	14	26%	21	40%	15	28%	36	68%	
Economically Disadvantaged	13	0	0%	13	100%	1	8%	4	31%	6	46%	2	15%	8	62%	
Not Economically Disadvantaged	44	4	9%	40	91%	2	5%	10	25%	15	38%	13	33%	28	70%	
Non-English Language Learner	57	4	7%	53	93%	3	6%	14	26%	21	40%	15	28%	36	68%	
Not in Foster Care	57	4	7%	53	93%	3	6%	14	26%	21	40%	15	28%	36	68%	
Homeless	1	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--	
Not Homeless	56	4	7%	52	93%	--	--	--	--	--	--	--	--	--	--	
Not Migrant	57	4	7%	53	93%	3	6%	14	26%	21	40%	15	28%	36	68%	
Parent Not in Armed Forces	57	4	7%	53	93%	3	6%	14	26%	21	40%	15	28%	36	68%	

### GRADE 8 MATH RESULTS

Percent Scoring at Levels for All Students

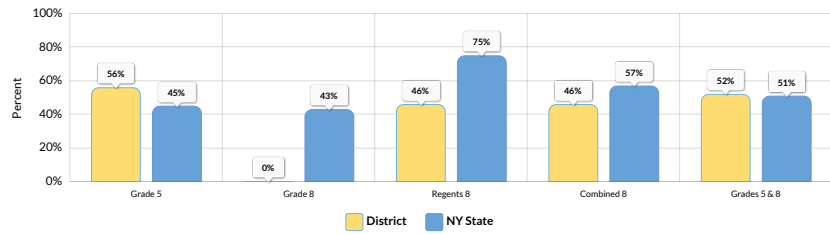


Subgroup	Total	Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	47	23	49%	24	51%	4	17%	8	33%	10	42%	2	8%	12	50%
Female	13	6	46%	7	54%	2	29%	2	29%	2	29%	1	14%	3	43%
Male	34	17	50%	17	50%	2	12%	6	35%	8	47%	1	6%	9	53%
General Education Students	41	21	51%	20	49%	—	—	—	—	—	—	—	—	—	—
Students with Disabilities	6	2	33%	4	67%	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	1	1	100%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
White	46	22	48%	24	52%	4	17%	8	33%	10	42%	2	8%	12	50%
Economically Disadvantaged	16	7	44%	9	56%	2	22%	3	33%	2	22%	2	22%	4	44%
Not Economically Disadvantaged	31	16	52%	15	48%	2	13%	5	33%	8	53%	0	0%	8	53%
Non-English Language Learner	47	23	49%	24	51%	4	17%	8	33%	10	42%	2	8%	12	50%
Not in Foster Care	47	23	49%	24	51%	4	17%	8	33%	10	42%	2	8%	12	50%
Not Homeless	47	23	49%	24	51%	4	17%	8	33%	10	42%	2	8%	12	50%
Not Migrant	47	23	49%	24	51%	4	17%	8	33%	10	42%	2	8%	12	50%
Parent Not in Armed Forces	47	23	49%	24	51%	4	17%	8	33%	10	42%	2	8%	12	50%

### GRADES 5 & 8 SCIENCE RESULTS (2024-25)

#### SUMMARY RESULTS

Percent Scoring Proficient by Grade



Grade	Total	Not Tested		Tested		Level 1		Level 2		Level 3		Level 4 & Above		Proficient (Levels 3 & Above)	
	#	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Grade 5	55	7	13%	48	87%	2	4%	19	40%	24	50%	3	6%	27	56%
Grade 8	47	47	100%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Regents 8	—	—	—	41	87%	12	29%	10	24%	13	32%	6	15%	19	46%
Combined 8	47	6	13%	41	87%	12	29%	10	24%	13	32%	6	15%	19	46%
Grades 5 & 8	102	13	13%	89	87%	14	16%	29	33%	37	42%	9	10%	46	52%

See report card Glossary and Guide for criteria used to include students in this table, as well as business rules for suppressions (displayed as "--" dash).

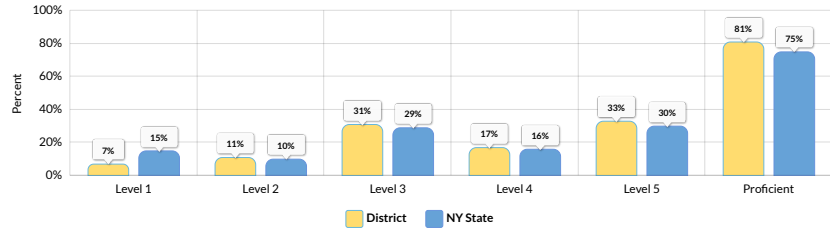


**ANNUAL REGENTS EXAMINATIONS (2024 - 25)**

Annual Regents examination results are those administered in August, January, and June of the reporting year.

**ANNUAL REGENTS EXAMINATION IN ELA (2024-25)**

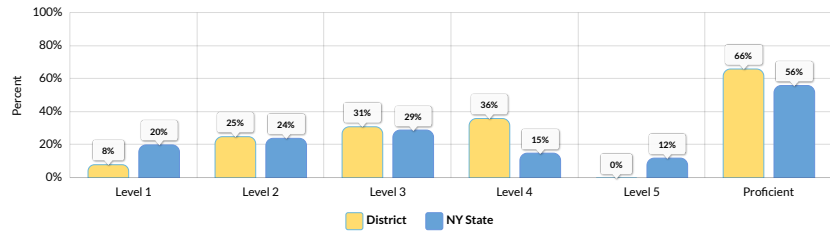
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Level 5		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%
All Students	54	4	7%	6	11%	17	31%	9	17%	18	33%	44	81%
Female	20	3	15%	3	15%	2	10%	3	15%	9	45%	14	70%
Male	34	1	3%	3	9%	15	44%	6	18%	9	26%	30	88%
General Education Students	46	2	4%	2	4%	15	33%	9	20%	18	39%	42	91%
Students with Disabilities	8	2	25%	4	50%	2	25%	0	0%	0	0%	2	25%
Asian or Native Hawaiian/Other Pacific Islander	1	-	-	-	-	-	-	-	-	-	-	-	-
Hispanic or Latino	6	-	-	-	-	-	-	-	-	-	-	-	-
White	47	3	6%	6	13%	12	26%	9	19%	17	36%	38	81%
Small Group Total: Race & Ethnicity	7	1	14%	0	0%	5	71%	0	0%	1	14%	6	86%
Economically Disadvantaged	19	3	16%	4	21%	7	37%	0	0%	5	26%	12	63%
Not Economically Disadvantaged	35	1	3%	2	6%	10	29%	9	26%	13	37%	32	91%
Non-English Language Learner	54	4	7%	6	11%	17	31%	9	17%	18	33%	44	81%
Not in Foster Care	54	4	7%	6	11%	17	31%	9	17%	18	33%	44	81%
Homeless	1	-	-	-	-	-	-	-	-	-	-	-	-
Not Homeless	53	-	-	-	-	-	-	-	-	-	-	-	-
Not Migrant	54	4	7%	6	11%	17	31%	9	17%	18	33%	44	81%
Parent Not in Armed Forces	54	4	7%	6	11%	17	31%	9	17%	18	33%	44	81%

**ANNUAL REGENTS EXAMINATION IN ALGEBRA I (2024-25)**

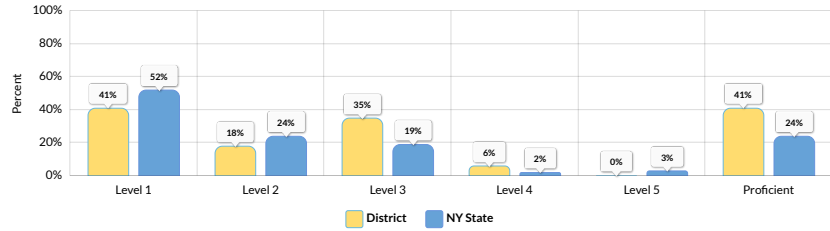
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Level 5		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%
All Students	59	5	8%	15	25%	18	31%	21	36%	0	0%	39	66%
Female	26	3	12%	7	27%	7	27%	9	35%	0	0%	16	62%
Male	33	2	6%	8	24%	11	33%	12	36%	0	0%	23	70%
General Education Students	44	0	0%	12	27%	13	30%	19	43%	0	0%	32	73%
Students with Disabilities	15	5	33%	3	20%	5	33%	2	13%	0	0%	7	47%
Black or African American	1	-	-	-	-	-	-	-	-	-	-	-	-
Hispanic or Latino	2	-	-	-	-	-	-	-	-	-	-	-	-
White	56	-	-	-	-	-	-	-	-	-	-	-	-
Small Group Total: Race & Ethnicity	59	5	8%	15	25%	18	31%	21	36%	0	0%	39	66%
Economically Disadvantaged	21	3	14%	9	43%	6	29%	3	14%	0	0%	9	43%
Not Economically Disadvantaged	38	2	5%	6	16%	12	32%	18	47%	0	0%	30	79%
Non-English Language Learner	59	5	8%	15	25%	18	31%	21	36%	0	0%	39	66%
Not in Foster Care	59	5	8%	15	25%	18	31%	21	36%	0	0%	39	66%
Homeless	2	-	-	-	-	-	-	-	-	-	-	-	-
Not Homeless	57	-	-	-	-	-	-	-	-	-	-	-	-
Not Migrant	59	5	8%	15	25%	18	31%	21	36%	0	0%	39	66%
Parent Not in Armed Forces	59	5	8%	15	25%	18	31%	21	36%	0	0%	39	66%

ANNUAL REGENTS EXAMINATION IN GEOMETRY (AUGUST 2024 & JANUARY 2025)

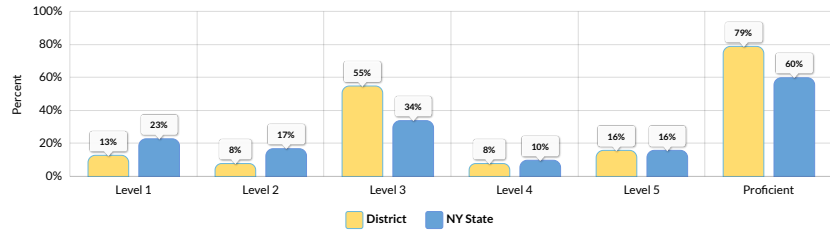
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Level 5		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%
All Students	17	7	41%	3	18%	6	35%	1	6%	0	0%	7	41%
Female	5	2	40%	1	20%	2	40%	0	0%	0	0%	2	40%
Male	12	5	42%	2	17%	4	33%	1	8%	0	0%	5	42%
General Education Students	15	—	—	—	—	—	—	—	—	—	—	—	—
Students with Disabilities	2	—	—	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	3	—	—	—	—	—	—	—	—	—	—	—	—
White	14	—	—	—	—	—	—	—	—	—	—	—	—
Small Group Total: Race & Ethnicity	17	7	41%	3	18%	6	35%	1	6%	0	0%	7	41%
Economically Disadvantaged	6	5	83%	0	0%	1	17%	0	0%	0	0%	1	17%
Not Economically Disadvantaged	11	2	18%	3	27%	5	45%	1	9%	0	0%	6	55%
Non-English Language Learner	17	7	41%	3	18%	6	35%	1	6%	0	0%	7	41%
Not in Foster Care	17	7	41%	3	18%	6	35%	1	6%	0	0%	7	41%
Homeless	1	—	—	—	—	—	—	—	—	—	—	—	—
Not Homeless	16	—	—	—	—	—	—	—	—	—	—	—	—
Not Migrant	17	7	41%	3	18%	6	35%	1	6%	0	0%	7	41%
Parent Not in Armed Forces	17	7	41%	3	18%	6	35%	1	6%	0	0%	7	41%

ANNUAL REGENTS EXAMINATION IN GEOMETRY (NEW) (JUNE 2025)

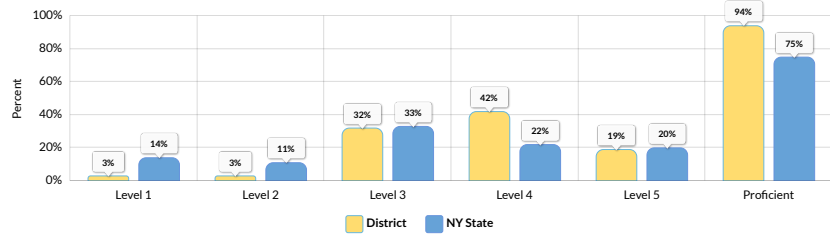
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Level 5		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%
All Students	38	5	13%	3	8%	21	55%	3	8%	6	16%	30	79%
Female	19	2	11%	1	5%	8	42%	3	16%	5	26%	16	84%
Male	19	3	16%	2	11%	13	68%	0	0%	1	5%	14	74%
General Education Students	34	—	—	—	—	—	—	—	—	—	—	—	—
Students with Disabilities	4	—	—	—	—	—	—	—	—	—	—	—	—
Asian or Native Hawaiian/Other Pacific Islander	1	—	—	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	1	—	—	—	—	—	—	—	—	—	—	—	—
White	36	—	—	—	—	—	—	—	—	—	—	—	—
Small Group Total: Race & Ethnicity	38	5	13%	3	8%	21	55%	3	8%	6	16%	30	79%
Economically Disadvantaged	12	4	33%	2	17%	6	50%	0	0%	0	0%	6	50%
Not Economically Disadvantaged	26	1	4%	1	4%	15	58%	3	12%	6	23%	24	92%
Non-English Language Learner	38	5	13%	3	8%	21	55%	3	8%	6	16%	30	79%
Not in Foster Care	38	5	13%	3	8%	21	55%	3	8%	6	16%	30	79%
Not Homeless	38	5	13%	3	8%	21	55%	3	8%	6	16%	30	79%
Not Migrant	38	5	13%	3	8%	21	55%	3	8%	6	16%	30	79%
Parent Not in Armed Forces	38	5	13%	3	8%	21	55%	3	8%	6	16%	30	79%

ANNUAL REGENTS EXAMINATION IN ALGEBRA II (2024-25)

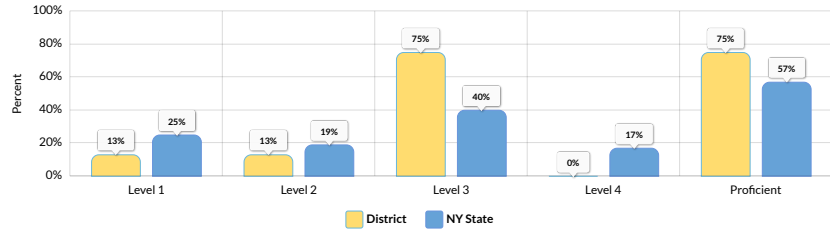
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Level 5		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%
All Students	31	1	3%	1	3%	10	32%	13	42%	6	19%	29	94%
Female	17	1	6%	0	0%	1	6%	9	53%	6	35%	16	94%
Male	14	0	0%	1	7%	9	64%	4	29%	0	0%	13	93%
General Education Students	30	-	-	-	-	-	-	-	-	-	-	-	-
Students with Disabilities	1	-	-	-	-	-	-	-	-	-	-	-	-
Asian or Native Hawaiian/Other Pacific Islander	1	-	-	-	-	-	-	-	-	-	-	-	-
Hispanic or Latino	1	-	-	-	-	-	-	-	-	-	-	-	-
White	28	-	-	-	-	-	-	-	-	-	-	-	-
Multiracial	1	-	-	-	-	-	-	-	-	-	-	-	-
Small Group Total: Race & Ethnicity	31	1	3%	1	3%	10	32%	13	42%	6	19%	29	94%
Economically Disadvantaged	6	1	17%	0	0%	3	50%	0	0%	2	33%	5	83%
Not Economically Disadvantaged	25	0	0%	1	4%	7	28%	13	52%	4	16%	24	96%
Non-English Language Learner	31	1	3%	1	3%	10	32%	13	42%	6	19%	29	94%
Not in Foster Care	31	1	3%	1	3%	10	32%	13	42%	6	19%	29	94%
Homeless	1	-	-	-	-	-	-	-	-	-	-	-	-
Not Homeless	30	-	-	-	-	-	-	-	-	-	-	-	-
Not Migrant	31	1	3%	1	3%	10	32%	13	42%	6	19%	29	94%
Parent Not in Armed Forces	31	1	3%	1	3%	10	32%	13	42%	6	19%	29	94%

ANNUAL REGENTS EXAMINATION IN LIVING ENVIRONMENT (2024-25)

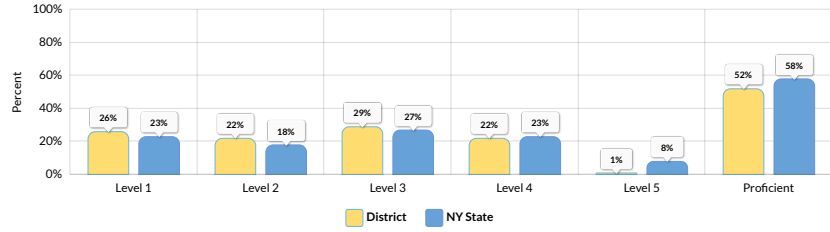
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
		#	%	#	%	#	%	#	%	#	%
All Students	8	1	13%	1	13%	6	75%	0	0%	6	75%
Female	1	-	-	-	-	-	-	-	-	-	-
Male	7	-	-	-	-	-	-	-	-	-	-
Small Group Total: Gender	8	1	13%	1	13%	6	75%	0	0%	6	75%
General Education Students	4	-	-	-	-	-	-	-	-	-	-
Students with Disabilities	4	-	-	-	-	-	-	-	-	-	-
White	8	1	13%	1	13%	6	75%	0	0%	6	75%
Economically Disadvantaged	3	-	-	-	-	-	-	-	-	-	-
Not Economically Disadvantaged	5	-	-	-	-	-	-	-	-	-	-
Non-English Language Learner	8	1	13%	1	13%	6	75%	0	0%	6	75%
Not in Foster Care	8	1	13%	1	13%	6	75%	0	0%	6	75%
Not Homeless	8	1	13%	1	13%	6	75%	0	0%	6	75%
Not Migrant	8	1	13%	1	13%	6	75%	0	0%	6	75%
Parent Not in Armed Forces	8	1	13%	1	13%	6	75%	0	0%	6	75%

ANNUAL REGENTS EXAMINATION IN LIFE SCIENCE: BIOLOGY (JUNE 2025)

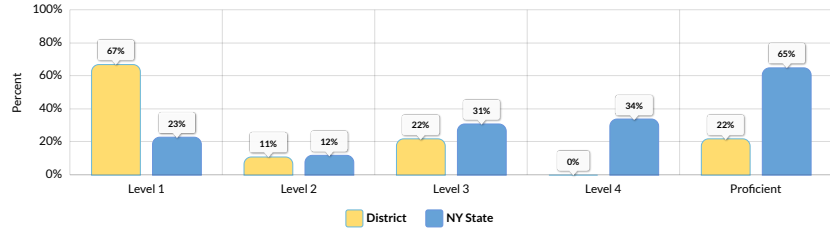
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Level 5		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%
All Students	86	22	26%	19	22%	25	29%	19	22%	1	1%	45	52%
Female	34	10	29%	4	12%	10	29%	9	26%	1	3%	20	59%
Male	52	12	23%	15	29%	15	29%	10	19%	0	0%	25	48%
General Education Students	71	15	21%	15	21%	23	32%	17	24%	1	1%	41	58%
Students with Disabilities	15	7	47%	4	27%	2	13%	2	13%	0	0%	4	27%
Black or African American	1	--	--	--	--	--	--	--	--	--	--	--	--
Hispanic or Latino	2	--	--	--	--	--	--	--	--	--	--	--	--
White	83	--	--	--	--	--	--	--	--	--	--	--	--
Small Group Total: Race & Ethnicity	86	22	26%	19	22%	25	29%	19	22%	1	1%	45	52%
Economically Disadvantaged	31	12	39%	9	29%	5	16%	5	16%	0	0%	10	32%
Not Economically Disadvantaged	55	10	18%	10	18%	20	36%	14	25%	1	2%	35	64%
Non-English Language Learner	86	22	26%	19	22%	25	29%	19	22%	1	1%	45	52%
Not in Foster Care	86	22	26%	19	22%	25	29%	19	22%	1	1%	45	52%
Homeless	1	--	--	--	--	--	--	--	--	--	--	--	--
Not Homeless	85	--	--	--	--	--	--	--	--	--	--	--	--
Not Migrant	86	22	26%	19	22%	25	29%	19	22%	1	1%	45	52%
Parent Not in Armed Forces	86	22	26%	19	22%	25	29%	19	22%	1	1%	45	52%

ANNUAL REGENTS EXAMINATION IN PHYSICAL SETTING/EARTH SCIENCE (2024-25)

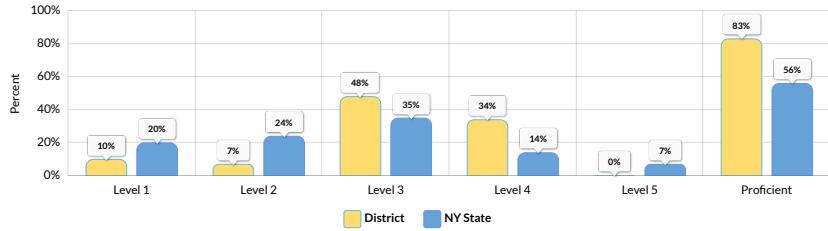
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
		#	%	#	%	#	%	#	%	#	%
All Students	9	6	67%	1	11%	2	22%	0	0%	2	22%
Female	4	--	--	--	--	--	--	--	--	--	--
Male	5	--	--	--	--	--	--	--	--	--	--
Small Group Total: Gender	9	6	67%	1	11%	2	22%	0	0%	2	22%
General Education Students	5	--	--	--	--	--	--	--	--	--	--
Students with Disabilities	4	--	--	--	--	--	--	--	--	--	--
Hispanic or Latino	2	--	--	--	--	--	--	--	--	--	--
White	7	--	--	--	--	--	--	--	--	--	--
Small Group Total: Race & Ethnicity	9	6	67%	1	11%	2	22%	0	0%	2	22%
Economically Disadvantaged	4	--	--	--	--	--	--	--	--	--	--
Not Economically Disadvantaged	5	--	--	--	--	--	--	--	--	--	--
Non-English Language Learner	9	6	67%	1	11%	2	22%	0	0%	2	22%
Not in Foster Care	9	6	67%	1	11%	2	22%	0	0%	2	22%
Homeless	1	--	--	--	--	--	--	--	--	--	--
Not Homeless	8	--	--	--	--	--	--	--	--	--	--
Not Migrant	9	6	67%	1	11%	2	22%	0	0%	2	22%
Parent Not in Armed Forces	9	6	67%	1	11%	2	22%	0	0%	2	22%

ANNUAL REGENTS EXAMINATION IN EARTH AND SPACE SCIENCES (JUNE 2025)

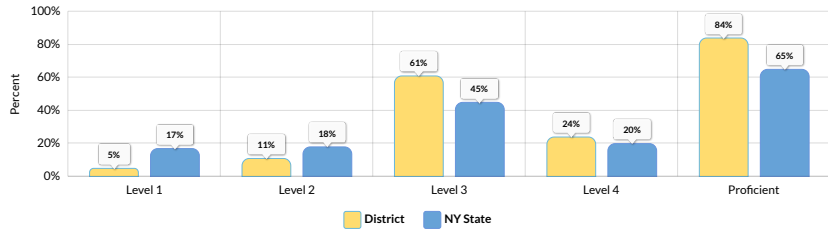
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Level 5		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%
All Students	29	3	10%	2	7%	14	48%	10	34%	0	0%	24	83%
Female	11	0	0%	1	9%	6	55%	4	36%	0	0%	10	91%
Male	18	3	17%	1	6%	8	44%	6	33%	0	0%	14	78%
General Education Students	25	-	-	-	-	-	-	-	-	-	-	-	-
Students with Disabilities	4	-	-	-	-	-	-	-	-	-	-	-	-
White	29	3	10%	2	7%	14	48%	10	34%	0	0%	24	83%
Economically Disadvantaged	11	2	18%	0	0%	7	64%	2	18%	0	0%	9	82%
Not Economically Disadvantaged	18	1	6%	2	11%	7	39%	8	44%	0	0%	15	83%
Non-English Language Learner	29	3	10%	2	7%	14	48%	10	34%	0	0%	24	83%
Not in Foster Care	29	3	10%	2	7%	14	48%	10	34%	0	0%	24	83%
Not Homeless	29	3	10%	2	7%	14	48%	10	34%	0	0%	24	83%
Not Migrant	29	3	10%	2	7%	14	48%	10	34%	0	0%	24	83%
Parent Not in Armed Forces	29	3	10%	2	7%	14	48%	10	34%	0	0%	24	83%

ANNUAL REGENTS EXAMINATION IN PHYSICAL SETTING/CHEMISTRY (2024-25)

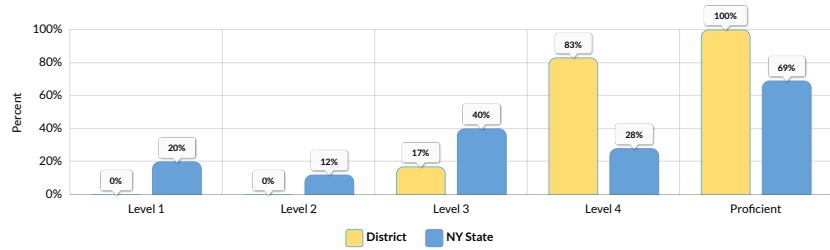
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
		#	%	#	%	#	%	#	%	#	%
All Students	38	2	5%	4	11%	23	61%	9	24%	32	84%
Female	26	1	4%	3	12%	16	62%	6	23%	22	85%
Male	12	1	8%	1	8%	7	58%	3	25%	10	83%
General Education Students	37	-	-	-	-	-	-	-	-	-	-
Students with Disabilities	1	-	-	-	-	-	-	-	-	-	-
Asian or Native Hawaiian/Other Pacific Islander	2	-	-	-	-	-	-	-	-	-	-
Hispanic or Latino	1	-	-	-	-	-	-	-	-	-	-
White	33	2	6%	3	9%	20	61%	8	24%	28	85%
Multiracial	2	-	-	-	-	-	-	-	-	-	-
Small Group Total: Race & Ethnicity	5	0	0%	1	20%	3	60%	1	20%	4	80%
Economically Disadvantaged	6	1	17%	2	33%	3	50%	0	0%	3	50%
Not Economically Disadvantaged	32	1	3%	2	6%	20	63%	9	28%	29	91%
Non-English Language Learner	38	2	5%	4	11%	23	61%	9	24%	32	84%
Not in Foster Care	38	2	5%	4	11%	23	61%	9	24%	32	84%
Homeless	1	-	-	-	-	-	-	-	-	-	-
Not Homeless	37	-	-	-	-	-	-	-	-	-	-
Not Migrant	38	2	5%	4	11%	23	61%	9	24%	32	84%
Parent Not in Armed Forces	38	2	5%	4	11%	23	61%	9	24%	32	84%

ANNUAL REGENTS EXAMINATION IN PHYSICAL SETTING/PHYSICS (2024-25)

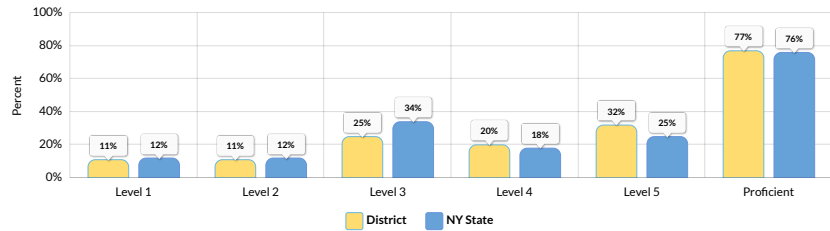
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
		#	%	#	%	#	%	#	%	#	%
All Students	6	0	0%	0	0%	1	17%	5	83%	6	100%
Male	6	0	0%	0	0%	1	17%	5	83%	6	100%
General Education Students	5	—	—	—	—	—	—	—	—	—	—
Students with Disabilities	1	—	—	—	—	—	—	—	—	—	—
White	6	0	0%	0	0%	1	17%	5	83%	6	100%
Not Economically Disadvantaged	6	0	0%	0	0%	1	17%	5	83%	6	100%
Non-English Language Learner	6	0	0%	0	0%	1	17%	5	83%	6	100%
Not in Foster Care	6	0	0%	0	0%	1	17%	5	83%	6	100%
Not Homeless	6	0	0%	0	0%	1	17%	5	83%	6	100%
Not Migrant	6	0	0%	0	0%	1	17%	5	83%	6	100%
Parent Not in Armed Forces	6	0	0%	0	0%	1	17%	5	83%	6	100%

ANNUAL REGENTS EXAMINATION IN GLOBAL HISTORY & GEOGRAPHY II (2024-25)

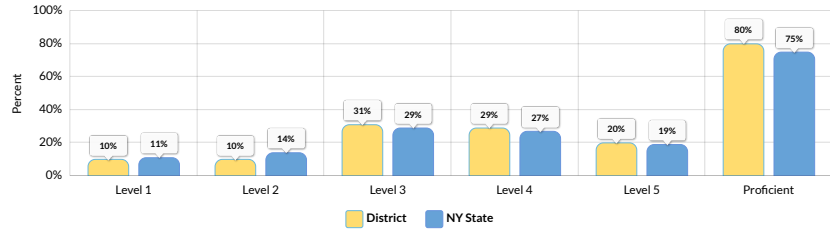
Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Level 5		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%
All Students	44	5	11%	5	11%	11	25%	9	20%	14	32%	34	77%
Female	23	3	13%	2	9%	4	17%	4	17%	10	43%	18	78%
Male	21	2	10%	3	14%	7	33%	5	24%	4	19%	16	76%
General Education Students	34	1	3%	2	6%	8	24%	9	26%	14	41%	31	91%
Students with Disabilities	10	4	40%	3	30%	3	30%	0	0%	0	0%	3	30%
Asian or Native Hawaiian/Other Pacific Islander	1	—	—	—	—	—	—	—	—	—	—	—	—
White	42	—	—	—	—	—	—	—	—	—	—	—	—
Multiracial	1	—	—	—	—	—	—	—	—	—	—	—	—
Small Group Total: Race & Ethnicity	44	5	11%	5	11%	11	25%	9	20%	14	32%	34	77%
Economically Disadvantaged	15	2	13%	4	27%	3	20%	4	27%	2	13%	9	60%
Not Economically Disadvantaged	29	3	10%	1	3%	8	28%	5	17%	12	41%	25	86%
Non-English Language Learner	44	5	11%	5	11%	11	25%	9	20%	14	32%	34	77%
Not in Foster Care	44	5	11%	5	11%	11	25%	9	20%	14	32%	34	77%
Not Homeless	44	5	11%	5	11%	11	25%	9	20%	14	32%	34	77%
Not Migrant	44	5	11%	5	11%	11	25%	9	20%	14	32%	34	77%
Parent Not in Armed Forces	44	5	11%	5	11%	11	25%	9	20%	14	32%	34	77%

ANNUAL REGENTS EXAMINATION IN U.S. HISTORY & GOVERNMENT (2024-25)

Percent Scoring at Levels for All Students



Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Level 5		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%
All Students	49	5	10%	5	10%	15	31%	14	29%	10	20%	39	80%
Female	18	2	11%	1	6%	6	33%	5	28%	4	22%	15	83%
Male	31	3	10%	4	13%	9	29%	9	29%	6	19%	24	77%
General Education Students	42	2	5%	3	7%	13	31%	14	33%	10	24%	37	88%
Students with Disabilities	7	3	43%	2	29%	2	29%	0	0%	0	0%	2	29%
Hispanic or Latino	6	0	0%	2	33%	3	50%	0	0%	1	17%	4	67%
White	43	5	12%	3	7%	12	28%	14	33%	9	21%	35	81%
Economically Disadvantaged	16	1	6%	4	25%	8	50%	1	6%	2	13%	11	69%
Not Economically Disadvantaged	33	4	12%	1	3%	7	21%	13	39%	8	24%	28	85%
Non-English Language Learner	49	5	10%	5	10%	15	31%	14	29%	10	20%	39	80%
Not in Foster Care	49	5	10%	5	10%	15	31%	14	29%	10	20%	39	80%
Homeless	1	—	—	—	—	—	—	—	—	—	—	—	—
Not Homeless	48	—	—	—	—	—	—	—	—	—	—	—	—
Not Migrant	49	5	10%	5	10%	15	31%	14	29%	10	20%	39	80%
Parent Not in Armed Forces	49	5	10%	5	10%	15	31%	14	29%	10	20%	39	80%

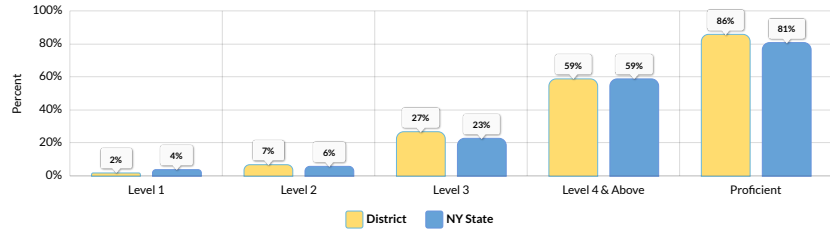
**TOTAL COHORT REGENTS EXAMINATION RESULTS**

A High School Cohort consists of all students reported with a first date of entry into Grade 9 anywhere as of a reporting year (July 1 - June 30). Ungraded students not reported with a first date of entry into Grade 9 are included in the cohort of the reporting year in which they turn 17 years of age. Results are reported four years after these students first enter grade 9.

Due to COVID-19 and changes to New York State testing requirements, Regents examinations in June 2020 through January 2022 were canceled, with the exception of the June 2021 Regents Examinations in ELA, Algebra I, Living Environment, and Physical Setting/Earth Science. The U.S. History & Government examination from June 2022 through January 2023 was also canceled.

**2021 TOTAL COHORT REGENTS IN ELA**

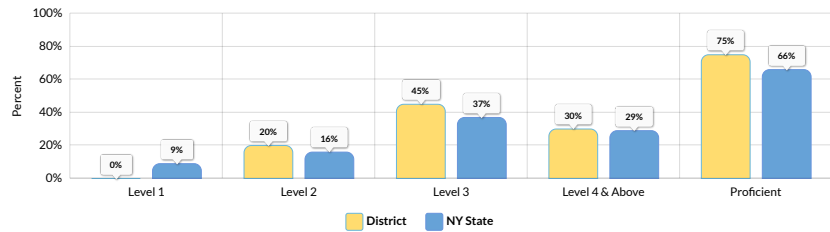
Percent Scoring at Levels for All Students



Subgroup	Cohort	Not Tested		Tested		Level 1		Level 2		Level 3		Level 4 & Above		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	56	3	5%	53	95%	1	2%	4	7%	15	27%	33	59%	48	86%
Female	27	1	4%	26	96%	1	4%	3	11%	2	7%	20	74%	22	81%
Male	29	2	7%	27	93%	0	0%	1	3%	13	45%	13	45%	26	90%
General Education Students	43	1	2%	42	98%	0	0%	1	2%	11	26%	30	70%	41	95%
Students with Disabilities	13	2	15%	11	85%	1	8%	3	23%	4	31%	3	23%	7	54%
Asian or Native Hawaiian/Other Pacific Islander	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
White	53	3	—	50	—	—	—	—	—	—	—	—	—	—	—
Multiracial	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
Small Group Total: Race & Ethnicity	56	3	5%	53	95%	1	2%	4	7%	15	27%	33	59%	48	86%
Economically Disadvantaged	18	2	11%	16	89%	1	6%	1	6%	7	39%	7	39%	14	78%
Not Economically Disadvantaged	38	1	3%	37	97%	0	0%	3	8%	8	21%	26	68%	34	89%
Non-English Language Learner	56	3	5%	53	95%	1	2%	4	7%	15	27%	33	59%	48	86%
Not in Foster Care	56	3	5%	53	95%	1	2%	4	7%	15	27%	33	59%	48	86%
Not Homeless	56	3	5%	53	95%	1	2%	4	7%	15	27%	33	59%	48	86%
Not Migrant	56	3	5%	53	95%	1	2%	4	7%	15	27%	33	59%	48	86%
Parent Not in Armed Forces	56	3	5%	53	95%	1	2%	4	7%	15	27%	33	59%	48	86%

**2021 TOTAL COHORT REGENTS IN MATH**

Percent Scoring at Levels for All Students



Subgroup	Cohort	Not Tested		Tested		Level 1		Level 2		Level 3		Level 4 & Above		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	56	3	5%	53	95%	0	0%	11	20%	25	45%	17	30%	42	75%
Female	27	1	4%	26	96%	0	0%	6	22%	15	56%	5	19%	20	74%
Male	29	2	7%	27	93%	0	0%	5	17%	10	34%	12	41%	22	76%
General Education Students	43	1	2%	42	98%	0	0%	4	9%	22	51%	16	37%	38	88%
Students with Disabilities	13	2	15%	11	85%	0	0%	7	54%	3	23%	1	8%	4	31%
Asian or Native Hawaiian/Other Pacific Islander	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
White	53	3	—	50	—	—	—	—	—	—	—	—	—	—	—
Multiracial	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
Small Group Total: Race & Ethnicity	56	3	5%	53	95%	0	0%	11	20%	25	45%	17	30%	42	75%
Economically Disadvantaged	18	2	11%	16	89%	0	0%	6	33%	9	50%	1	6%	10	56%
Not Economically Disadvantaged	38	1	3%	37	97%	0	0%	5	13%	16	42%	16	42%	32	84%
Non-English Language Learner	56	3	5%	53	95%	0	0%	11	20%	25	45%	17	30%	42	75%
Not in Foster Care	56	3	5%	53	95%	0	0%	11	20%	25	45%	17	30%	42	75%
Not Homeless	56	3	5%	53	95%	0	0%	11	20%	25	45%	17	30%	42	75%
Not Migrant	56	3	5%	53	95%	0	0%	11	20%	25	45%	17	30%	42	75%
Parent Not in Armed Forces	56	3	5%	53	95%	0	0%	11	20%	25	45%	17	30%	42	75%

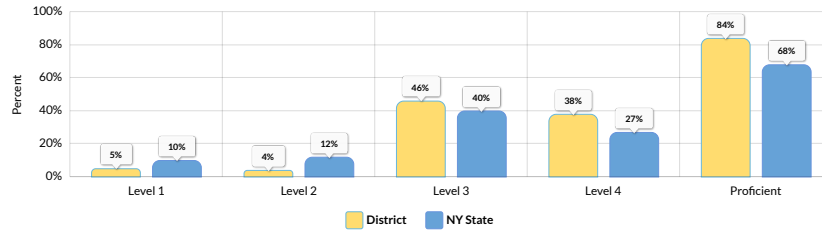
2021 TOTAL COHORT EXEMPTIONS IN MATH

Subgroup	Total Exempt	Exempt, Not Tested		Exempt, Tested	
		#	%	#	%
All Students	5	0	0	5	100
Female	2	0	0	2	100
Male	3	0	0	3	100
General Education Students	5	0	0	5	100
White	5	0	0	5	100
Economically Disadvantaged	1	0	0	1	100
Not Economically Disadvantaged	4	0	0	4	100
Non-English Language Learner	5	0	0	5	100
Not in Foster Care	5	0	0	5	100
Not Homeless	5	0	0	5	100
Not Migrant	5	0	0	5	100
Parent Not in Armed Forces	5	0	0	5	100

See report card Glossary and Guide for criteria used to include students in this table.

2021 TOTAL COHORT REGENTS IN SCIENCE

Percent Scoring at Levels for All Students



Subgroup	Cohort	Not Tested		Tested		Level 1		Level 2		Level 3		Level 4 & Above		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	56	4	7%	52	93%	3	5%	2	4%	26	46%	21	38%	47	84%
Female	27	2	7%	25	93%	1	4%	0	0%	11	41%	13	48%	24	89%
Male	29	2	7%	27	93%	2	7%	2	7%	15	52%	8	28%	23	79%
General Education Students	43	1	2%	42	98%	0	0%	2	5%	20	47%	20	47%	40	93%
Students with Disabilities	13	3	23%	10	77%	3	23%	0	0%	6	46%	1	8%	7	54%
Asian or Native Hawaiian/Other Pacific Islander	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
White	53	4	—	49	—	—	—	—	—	—	—	—	—	—	—
Multiracial	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
Small Group Total: Race & Ethnicity	56	4	7%	52	93%	3	5%	2	4%	26	46%	21	38%	47	84%
Economically Disadvantaged	18	3	17%	15	83%	1	6%	1	6%	10	56%	3	17%	13	72%
Not Economically Disadvantaged	38	1	3%	37	97%	2	5%	1	3%	16	42%	18	47%	34	89%
Non-English Language Learner	56	4	7%	52	93%	3	5%	2	4%	26	46%	21	38%	47	84%
Not in Foster Care	56	4	7%	52	93%	3	5%	2	4%	26	46%	21	38%	47	84%
Not Homeless	56	4	7%	52	93%	3	5%	2	4%	26	46%	21	38%	47	84%
Not Migrant	56	4	7%	52	93%	3	5%	2	4%	26	46%	21	38%	47	84%
Parent Not in Armed Forces	56	4	7%	52	93%	3	5%	2	4%	26	46%	21	38%	47	84%

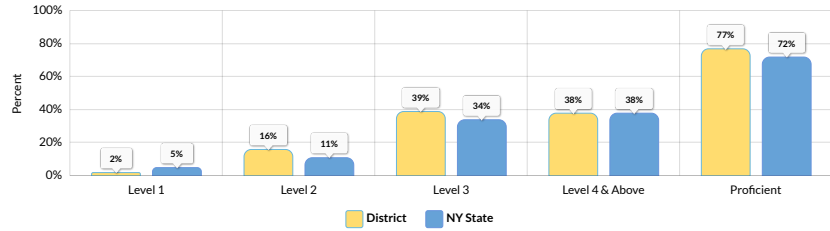
2021 TOTAL COHORT EXEMPTIONS IN SCIENCE

Subgroup	Total Exempt	Exempt, Not Tested		Exempt, Tested	
		#	%	#	%
All Students	2	1	50	1	50
Female	1	1	100	0	0
Male	1	0	0	1	100
General Education Students	1	0	0	1	100
Students with Disabilities	1	1	100	0	0
White	2	1	50	1	50
Economically Disadvantaged	1	1	100	0	0
Not Economically Disadvantaged	1	0	0	1	100
Non-English Language Learner	2	1	50	1	50
Not in Foster Care	2	1	50	1	50
Not Homeless	2	1	50	1	50
Not Migrant	2	1	50	1	50
Parent Not in Armed Forces	2	1	50	1	50

See report card Glossary and Guide for criteria used to include students in this table.

2021 TOTAL COHORT REGENTS IN GLOBAL HISTORY & GEOGRAPHY

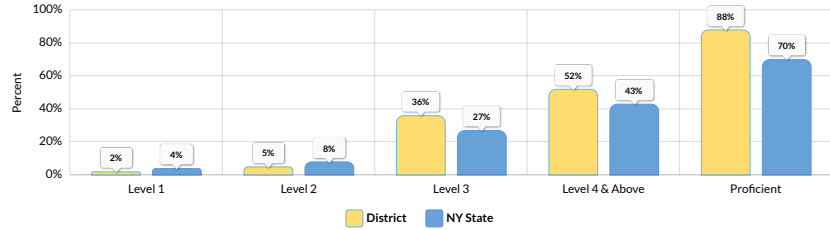
Percent Scoring at Levels for All Students



Subgroup	Cohort	Not Tested		Tested		Level 1		Level 2		Level 3		Level 4 & Above		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	56	3	5%	53	95%	1	2%	9	16%	22	39%	21	38%	43	77%
Female	27	1	4%	26	96%	1	4%	3	11%	10	37%	12	44%	22	81%
Male	29	2	7%	27	93%	0	0%	6	21%	12	41%	9	31%	21	72%
General Education Students	43	1	2%	42	98%	0	0%	5	12%	17	40%	20	47%	37	86%
Students with Disabilities	13	2	15%	11	85%	1	8%	4	31%	5	38%	1	8%	6	46%
Asian or Native Hawaiian/Other Pacific Islander	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
White	53	3	—	50	—	—	—	—	—	—	—	—	—	—	—
Multiracial	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
Small Group Total: Race & Ethnicity	56	3	5%	53	95%	1	2%	9	16%	22	39%	21	38%	43	77%
Economically Disadvantaged	18	2	11%	16	89%	1	6%	2	11%	10	56%	3	17%	13	72%
Not Economically Disadvantaged	38	1	3%	37	97%	0	0%	7	18%	12	32%	18	47%	30	79%
Non-English Language Learner	56	3	5%	53	95%	1	2%	9	16%	22	39%	21	38%	43	77%
Not in Foster Care	56	3	5%	53	95%	1	2%	9	16%	22	39%	21	38%	43	77%
Not Homeless	56	3	5%	53	95%	1	2%	9	16%	22	39%	21	38%	43	77%
Not Migrant	56	3	5%	53	95%	1	2%	9	16%	22	39%	21	38%	43	77%
Parent Not in Armed Forces	56	3	5%	53	95%	1	2%	9	16%	22	39%	21	38%	43	77%

2021 TOTAL COHORT REGENTS IN U.S. HISTORY & GOVERNMENT

Percent Scoring at Levels for All Students



Subgroup	Cohort	Not Tested		Tested		Level 1		Level 2		Level 3		Level 4 & Above		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	56	3	5%	53	95%	1	2%	3	5%	20	36%	29	52%	49	88%
Female	27	1	4%	26	96%	1	4%	1	4%	9	33%	15	56%	24	89%
Male	29	2	7%	27	93%	0	0%	2	7%	11	38%	14	48%	25	86%
General Education Students	43	1	2%	42	98%	1	2%	1	2%	14	33%	26	60%	40	93%
Students with Disabilities	13	2	15%	11	85%	0	0%	2	15%	6	46%	3	23%	9	69%
Asian or Native Hawaiian/Other Pacific Islander	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
Hispanic or Latino	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
White	53	3	—	50	—	—	—	—	—	—	—	—	—	—	—
Multiracial	1	0	—	1	—	—	—	—	—	—	—	—	—	—	—
Small Group Total: Race & Ethnicity	56	3	5%	53	95%	1	2%	3	5%	20	36%	29	52%	49	88%
Economically Disadvantaged	18	2	11%	16	89%	0	0%	2	11%	9	50%	5	28%	14	78%
Not Economically Disadvantaged	38	1	3%	37	97%	1	3%	1	3%	11	29%	24	63%	35	92%
Non-English Language Learner	56	3	5%	53	95%	1	2%	3	5%	20	36%	29	52%	49	88%
Not in Foster Care	56	3	5%	53	95%	1	2%	3	5%	20	36%	29	52%	49	88%
Not Homeless	56	3	5%	53	95%	1	2%	3	5%	20	36%	29	52%	49	88%
Not Migrant	56	3	5%	53	95%	1	2%	3	5%	20	36%	29	52%	49	88%
Parent Not in Armed Forces	56	3	5%	53	95%	1	2%	3	5%	20	36%	29	52%	49	88%

**NEW YORK STATE ENGLISH AS A SECOND LANGUAGE ACHIEVEMENT TEST (2024-25)**

New York State English as a Second Language Achievement Tests (NYSESLAT) are administered in grades K through 12 to all English Language Learners (ELLs). ELLs are students who, by reason of foreign birth or ancestry, speak or understand a language other than English and speak or understand little or no English, and require support to become proficient in English and are identified pursuant to Section 154.3 of Commissioner's Regulations.

Grade	Total		Not Tested		Tested		Entering		Emerging		Transitioning		Expanding		Commanding (Proficient)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Grade 2	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--
Grade 3	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--
Grade 4	1	0%	0	0%	1	100%	--	--	--	--	--	--	--	--	--	--

**NEW YORK STATE ALTERNATE ASSESSMENT (2024-25)**

New York State Alternate Assessments (NYSAA) are administered to ungraded students with severe cognitive disabilities whose ages are equivalent to graded students in grades 3 through 8 and high school level.

Grade/Subject	Total		Not Tested		Tested		Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Secondary-Level ELA	6	83%	5	83%	1	17%	--	--	--	--	--	--	--	--	--	--
Secondary-Level Math	6	17%	5	83%	1	17%	--	--	--	--	--	--	--	--	--	--
Secondary-Level Science	6	17%	5	83%	1	17%	--	--	--	--	--	--	--	--	--	--

See report card Glossary and Guide for criteria used to include students in this table.

**NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2024)**

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

**NEW YORK STATE NAEP GRADE 4**

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	41%	28%	22%	9%	28%	36%	29%	8%
Students with Disabilities	73%	18%	8%	1%	63%	28%	7%	2%
American Indian/Alaska Native	*	*	*	*	*	*	*	*
Asian/Pacific Islander	26%	25%	30%	19%	14%	26%	40%	20%
Black	55%	29%	13%	3%	44%	39%	15%	2%
Hispanic	51%	27%	16%	6%	39%	38%	20%	3%
White	32%	31%	26%	11%	19%	35%	36%	10%
Two or more races	39%	23%	25%	14%	12%	40%	33%	14%
English Language Learners	79%	17%	3%	0%	59%	29%	12%	1%
Economically Disadvantaged	52%	28%	16%	5%	39%	37%	20%	3%

\*There are not sufficient data for this subgroup.

Group values may not sum to 100% due to rounding.

**NEW YORK STATE NAEP GRADE 8**

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35%	34%	26%	5%	42%	31%	18%	8%
Students with Disabilities	65%	25%	10%	1%	73%	19%	6%	2%
American Indian/Alaska Native	*	*	*	*	*	*	*	*
Asian/Pacific Islander	17%	32%	38%	13%	19%	24%	30%	27%
Black	42%	37%	19%	2%	56%	28%	13%	2%
Hispanic	47%	32%	19%	2%	59%	29%	10%	2%
White	28%	36%	30%	7%	29%	36%	25%	10%
Two or more races	*	*	*	*	45%	32%	17%	6%
English Language Learners	85%	10%	4%	1%	83%	13%	4%	1%
Economically Disadvantaged	44%	34%	19%	3%	54%	29%	14%	4%

\*There are not sufficient data for this subgroup.

Group values may not sum to 100% due to rounding.

**NEW YORK STATE NAEP PARTICIPATION RATES**

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	89%	89%	79%	81%
Students with Disabilities	85%	91%	87%	93%
English Language Learners	83%	84%	78%	90%

**NATIONAL NAEP GRADE 4**

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	41%	29%	22%	8%	24%	31%	31%	9%
Students with Disabilities	72%	18%	8%	1%	53%	31%	13%	3%
American Indian/Alaska Native	59%	26%	13%	3%	43%	37%	18%	2%
Asian/Pacific Islander	23%	26%	31%	20%	12%	24%	39%	25%
Black	57%	27%	13%	3%	41%	40%	17%	2%
Hispanic	52%	27%	16%	4%	34%	39%	23%	4%
White	30%	31%	28%	11%	14%	35%	39%	12%
Two or more races	37%	24%	24%	10%	20%	36%	33%	11%
English Language Learners	71%	21%	7%	1%	48%	36%	14%	2%
Economically Disadvantaged	53%	28%	16%	4%	35%	40%	22%	3%

Group values may not sum to 100% due to rounding.

**NATIONAL NAEP GRADE 8**

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34%	37%	25%	4%	41%	32%	19%	8%
Students with Disabilities	67%	25%	8%	1%	75%	18%	5%	2%
American Indian/Alaska Native	45%	38%	16%	1%	60%	29%	9%	3%
Asian/Pacific Islander	17%	30%	40%	13%	18%	26%	28%	29%
Black	48%	36%	15%	1%	63%	27%	8%	2%
Hispanic	45%	36%	17%	1%	55%	30%	12%	2%
White	25%	39%	32%	5%	28%	36%	27%	10%
Two or more races	30%	36%	30%	4%	38%	33%	20%	9%
English Language Learners	71%	25%	5%	0%	77%	18%	4%	1%
Economically Disadvantaged	46%	37%	16%	1%	55%	31%	12%	3%

Group values may not sum to 100% due to rounding.

**NATIONAL NAEP PARTICIPATION RATES**

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	92%	92%	88%	89%
Students with Disabilities	89%	90%	89%	90%
English Language Learners	92%	93%	91%	92%

**ELEMENTARY/MIDDLE CHRONIC ABSENTEEISM**

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	395	61	15.4%
Asian or Native Hawaiian/Other Pacific Islander	1	—	—
Black or African American	2	—	—
Hispanic or Latino	20	2	10%
Multiracial	6	—	—
White	366	58	15.8%
English Language Learner	4	—	—
Students with Disabilities	55	11	20%
Economically Disadvantaged	135	41	30.4%

**SECONDARY CHRONIC ABSENTEEISM**

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	193	43	22.3%
Asian or Native Hawaiian/Other Pacific Islander	3	—	—
Black or African American	1	—	—
Hispanic or Latino	6	—	—
Multiracial	2	—	—
White	181	41	22.7%
Students with Disabilities	32	9	28.1%
Economically Disadvantaged	65	23	35.4%

**EXPENDITURES PER PUPIL (2024-25)**

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
This District	646	\$843,376	\$1,306	\$15,006,578	\$23,230	\$15,849,954	\$24,536
Statewide	2,491,686	\$4,873,207,251	\$1,956	\$74,339,056,095	\$29,835	\$79,212,263,346	\$31,791

**STAFF QUALIFICATIONS (2024-25)**

**INEXPERIENCED TEACHERS AND PRINCIPALS**

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	60	5	8%	2	0	0%
STATEWIDE	216,139	40,167	19%	5,052	1,894	37%
STATEWIDE HIGH-POVERTY SCHOOLS	48,544	13,086	27%	1,281	579	45%
STATEWIDE LOW-POVERTY SCHOOLS	62,670	7,956	13%	1,248	354	28%

**TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION**

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	72	4	6%
STATEWIDE	206,221	18,583	9%
STATEWIDE HIGH-POVERTY SCHOOLS	44,067	8,748	20%
STATEWIDE LOW-POVERTY SCHOOLS	60,469	1,308	2%

**TOTAL COHORT GRADUATION RATE (2024-25)**

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

Subgroup	Total Enrolled		GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	56	52	93%	21	38%	25	45%	6	11%	0	0%	2	4%	0	0%	2	4%	
Female	27	25	93%	11	41%	11	41%	3	11%	0	0%	0	0%	0	0%	2	7%	
Male	29	27	93%	10	34%	14	48%	3	10%	0	0%	2	7%	0	0%	0	0%	
Non-binary	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	
General Education Students	43	41	95%	20	47%	21	49%	0	0%	0	0%	0	0%	0	0%	2	5%	
Students with Disabilities	13	11	85%	1	8%	4	31%	6	46%	0	0%	2	15%	0	0%	0	0%	
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	
Asian or Native Hawaiian/Other Pacific Islander	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Black or African American	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	
Hispanic or Latino	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
White	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Multiracial	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economically Disadvantaged	18	16	89%	5	28%	9	50%	2	11%	0	0%	1	6%	0	0%	1	6%	
Not Economically Disadvantaged	38	36	95%	16	42%	16	42%	4	11%	0	0%	1	3%	0	0%	1	3%	
English Language Learner	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	
Non-English Language Learner	56	52	93%	21	38%	25	45%	6	11%	0	0%	2	4%	0	0%	2	4%	
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	
Not in Foster Care	56	52	93%	21	38%	25	45%	6	11%	0	0%	2	4%	0	0%	2	4%	
Homeless	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	
Not Homeless	56	52	93%	21	38%	25	45%	6	11%	0	0%	2	4%	0	0%	2	4%	
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	
Not Migrant	56	52	93%	21	38%	25	45%	6	11%	0	0%	2	4%	0	0%	2	4%	
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	
Parent Not in Armed Forces	56	52	93%	21	38%	25	45%	6	11%	0	0%	2	4%	0	0%	2	4%	

**CIVIL RIGHTS DATA COLLECTION (CRDC) (2020-21)**

Civil Right Data Collection (CRDC) data are reported to the United States Department of Education by districts and include data on measures of school quality, climate, and safety as well as enrollment in preschool programs and accelerated coursework to earn postsecondary credit. For more information, visit the Civil Rights Data Collection, Office for Civil Rights.

CRDC Data (18.04 megabytes)  
CRDC Glossary and Guide

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**AUDITED FINANCIAL STATEMENTS  
AND  
SUPPLEMENTAL SCHEDULES**

**JUNE 30, 2025**

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## **INDEPENDENT AUDITORS' REPORT**

To the President and the Other Members  
of the Board of Education of the  
Duanesburg Central School District  
Delanson, New York

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Duanesburg Central School District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

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

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

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

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of funding progress – changes in total other post-employment benefits liability and related ratios, and schedule of local government's proportionate share of the net pension liability and contributions on pages 4 through 13 and 50 through 54 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 55 through 57 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*WEST & COMPANY CPAs PC*

Gloversville, New York  
October 7, 2025

**DUANESBURG CENTRAL SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

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*The following is a narrative overview and analysis of the financial activities of the Duanesburg Central School District (District) for the fiscal year ended June 30, 2025. This discussion is intended to serve as an introduction to the District's basic financial statements, which immediately follow this section. The basic financial statements have the following components: (1) management's discussion and analysis (MD&A), (2) District-wide financial statements, (3) fund financial statements and (4) notes to the financial statements.*

**FINANCIAL HIGHLIGHTS**

- Net position increased from \$(9,881,849) to \$10,924,524 an increase of \$20,806,373 in the District-wide financial statements.
- As of the close of this fiscal year, the District's governmental funds reported combined fund balances of \$8,756,078, a decrease of \$1,930,366 in comparison with the prior year.
- The District appropriated \$1,221,410 of the fund balance for subsequent year's expenditures. The Board of Education and District Administrators recognize the probability of difficult budget cycles for the next few years. We continue to be conservative in our expenditures and planning while preserving an excellent academic program for our students. Our planning includes understanding and balancing taxpayer burden and the responsible use of our Reserve Funds. This ensures the District's long-term financial viability and ability to respond to emergencies.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

The first two statements are *District-wide* financial statements that provide both short-term and long-term information about the School District's overall financial status.

The remaining statements are *fund financial statements* that focus on individual parts of the School District, reporting the School District's operations in more detail than the District-wide statements.

The *governmental funds statements* tell how basic services such as general and special education were financed in the short-term, as well as what remains for future spending.

*Fiduciary funds* statements provide information about the financial relationships, in which the School District acts solely as a custodian for the benefit of others.

The financial statements also include notes that provide additional information about the financial statements and the balances reported. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the School District's budget for the year.

**Table A-1** summarizes the major features of the School District's financial statements, including the portion of the School District's activities that they cover and the types of information that they contain. The remainder of this overview section highlights the structure and contents of each statement.

**Table A-1** Major Features of the District-wide and Fund Financial Statements.

	<b>Fund Financial Statements</b>		
	<b>District-Wide</b>	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>
Scope	Entire District (except fiduciary funds)	The activities of the School District that are not proprietary or fiduciary, such as instruction, special education and building maintenance	Instances in which the School District administers resources on behalf of someone else, such as scholarships and student activities monies
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary net position</li> <li>• Statement of changes in fiduciary net position</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/deferred outflows of resources/liability/deferred inflows of resources information	All assets, deferred outflows of resources, liabilities and deferred inflows of resources, both financial and capital, short-term and long-term	Generally, assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due or available during the year or soon thereafter; no capital assets or long-term liabilities included	All assets, deferred outflows of resources (if any), liabilities and deferred inflows of resources (if any), both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

### **District-Wide Statements**

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

The two District-wide statements report the School District’s *net position* and how it has changed. Net position – the difference between the School District’s assets, deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the School District’s financial health or *position*.

- Over time, increases or decreases in the School District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- For assessment of the overall health of the School District, additional nonfinancial factors such as changes in the property tax base and the condition of buildings and other facilities should be considered.

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

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

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

## **Fund Financial Statements**

The fund financial statements provide more detailed information about the School District's funds, focusing on its most significant or "major" funds - not the School District as a whole. Funds are accounting devices the School District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (such as repaying its long-term debt) or to show that it is properly using certain revenues (such as federal grants).

The District has two kinds of funds:

- **Governmental Funds:** Most of the School District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets can be readily converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs.

Because this information does not encompass the additional long-term focus of the District-wide statements, additional information following the governmental funds statements explains the relationship (or differences) between them. The governmental fund statements focus primarily on current financial resources and often have a budgetary orientation. Governmental funds include the general fund, special aid fund, school lunch fund, CM miscellaneous special revenue fund, debt service fund and the capital project fund. Required financial statements are the balance sheet and the statement of revenue, expenditures and changes in fund balances.

- **Fiduciary Fund:** The School District is the custodian of assets that belong to others. The School District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The School District excludes these activities from the District-wide financial statements because it cannot use these assets to finance its operations. Fiduciary fund reporting focuses on net position and changes in net position.

# FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Table A-2

## Condensed Statement of Net Position

	<b>Fiscal Year 2025</b>	<b>Fiscal Year 2024</b>	<b>Percentage Change (Incr.;-Decr.)</b>
<b>Assets</b>			
Current and other assets	\$ 10,886,572	\$ 11,969,501	-9.0%
Capital assets - net	33,960,358	29,957,249	13.4%
<b>Total Assets</b>	44,846,930	41,926,750	7.0%
<b>Deferred Outflows of Resources</b>			
Other post-employment benefits	2,372,838	4,596,197	-48.4%
Pensions	2,462,869	2,917,335	-15.6%
<b>Total Deferred Outflows of Resources</b>	4,835,707	7,513,532	-35.6%
<b>Liabilities</b>			
Current liabilities	2,947,805	2,715,179	8.6%
Long-term liabilities	25,468,777	45,230,012	-43.7%
<b>Total Liabilities</b>	28,416,582	47,945,191	-40.7%
<b>Deferred Inflows of Resources</b>			
Other post-employment benefits	9,301,727	8,455,583	10.0%
Pensions	1,039,804	568,833	82.8%
<b>Total Deferred Inflows of Resources</b>	10,341,531	9,024,416	14.6%
<b>Net Position</b>			
Net investment in capital assets	24,881,927	19,813,897	25.6%
Restricted	4,905,914	7,817,779	-37.2%
Unrestricted	(18,863,317)	(35,161,001)	46.4%
<b>Total Net Position</b>	<b>\$ 10,924,524</b>	<b>\$ (7,529,325)</b>	245.1%

## Changes in Net Position

The School District's 2025 revenue was \$21,015,104 (see Table A-3). Real property taxes and New York State aid accounted for the majority of revenue by contributing 42.8% and 44.5%, respectively, of the total revenue raised (see Table A-4). The remainder of revenue came from fees for services, use of money and property, operating grants and other miscellaneous sources.

The total cost of all programs and services totaled \$208,731 for 2025. These expenses are predominantly for the education, supervision and transportation of students. The School District's administrative, occupancy and business activities accounted for 20% of total costs.

Net position increased during the year by \$20,806,373.

**Table A-3**

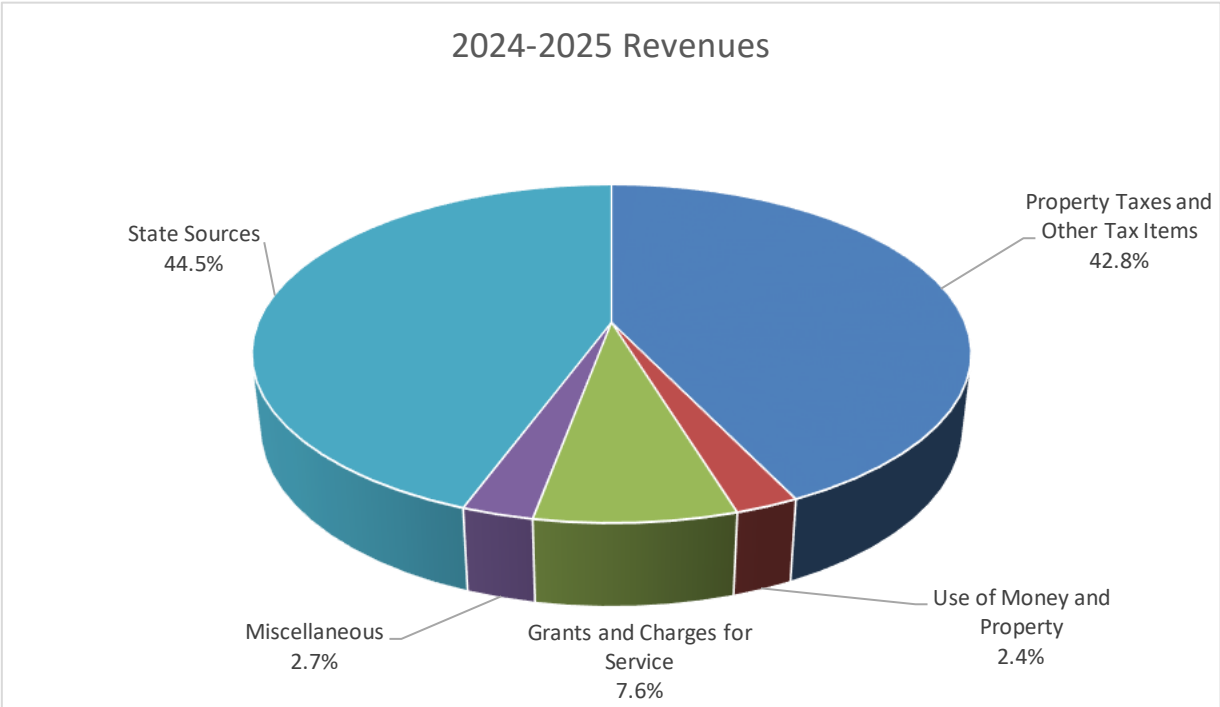
### Changes in Net Position from Operating Results

	<b>Fiscal Year 2025</b>	<b>Fiscal Year 2024</b>	<b>Percentage Change (Incr.;-Decr.)</b>
<b>Revenues</b>			
<b>Program Revenues</b>			
Charges for services	\$ 186,623	\$ 190,653	-2.1%
Operating grants and contributions	1,417,983	1,282,678	10.5%
<b>General Revenues</b>			
Property taxes	8,992,147	8,752,510	2.7%
State formula aid	9,311,159	8,952,350	4.0%
Federal sources	29,591	29,340	0.9%
Use of money and property	422,342	544,793	-22.5%
Sale of property and compensation for loss	86,065	18,539	364.2%
Miscellaneous	569,194	282,422	101.5%
<b>Total Revenues</b>	<b>21,015,104</b>	<b>20,053,285</b>	<b>4.8%</b>
<b>Expenses</b>			
General support	42,121	3,617,486	-98.8%
Instruction	(445,687)	14,799,528	-103.0%
Transportation	(19,926)	1,952,856	-101.0%
Debt service	480,562	522,410	-8.0%
Cost of sales – Lunch Program	151,661	558,901	-72.9%
<b>Total Expenses</b>	<b>208,731</b>	<b>21,451,181</b>	<b>-99.0%</b>
<b>Total Increase (Decrease) in Net Position</b>	<b>\$ 20,806,373</b>	<b>\$ (1,397,896)</b>	<b>1588.4%</b>

### Explanation of Expenses

During the 2024–2025 fiscal year, reported expenses are presented in accordance with applicable laws and accounting standards. However, the General Fund expenditures may appear understated due to a significant reduction in liabilities associated with post-employment benefits, as outlined in GASB Statement No. 75. This reduction is primarily attributable to the District's strategic decision to transition retirees to a Medicare Advantage Plan, replacing the previously offered higher-cost PPO plan. While this change reflects a fiscally responsible approach, it has resulted in the appearance that only \$208,731 was expended, despite actual operational costs being substantially higher during the fiscal year.

**REVENUES – TABLE A-4**



## Governmental Activities

Revenue for the School District's governmental activities totaled \$21,015,104 while total expenses were \$208,731. Net position increased by \$20,806,373.

**Table A-6** presents the cost of several of the School District's major activities. The table also shows each activity's net cost (total cost less fees generated by the activity and intergovernmental aid provided for specific programs). The net cost shows the financial burden placed on the School District's taxpayers by each of these functions.

**Table A-6**

### Net Cost of Governmental Activities

	Total Cost of Services		Percentage Change (Incr.; -Decr.)	Net Cost of Services		Percentage Change (Incr.; -Decr.)
	2025	2024		2025	2024	
General support	\$ 42,121	\$ 3,617,486	-98.8%	\$ 42,121	\$ 3,617,486	-98.8%
Instruction	(445,687)	14,799,528	-103.0%	(1,554,956)	13,789,516	-111.3%
Pupil transportation	(19,926)	1,952,856	-101.0%	(19,926)	1,952,856	-101.0%
Debt service - interest	480,562	522,410	-8.0%	480,562	522,410	-8.0%
Cost of sales - lunch program	151,661	558,901	-72.9%	(343,676)	95,582	-459.6%
<b>Totals</b>	<u>\$ 208,731</u>	<u>\$ 21,451,181</u>		<u>\$ (1,395,875)</u>	<u>\$ 19,977,850</u>	

- The cost of all governmental activities for the year was \$208,731.
- The users of the School District's programs financed \$186,623 of the costs.
- The federal and state government grants financed \$1,417,983.
- The majority of costs were financed by the School District's taxpayers and state aid.

## FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT'S FUNDS

Variations between years for the governmental funds financial statement are not the same as variations between years for the District-wide financial statements. The District's governmental funds are presented on the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Based on this presentation, governmental funds do not include long-term debt liabilities for the funds' projects and capital assets purchased by the funds. Governmental funds will include the proceeds received from the issuance of debt, the current payments for capital assets, and the current payments for debt.

## General Fund Budgetary Highlights

This section presents an analysis of significant variances between original budget and final budget amounts and between final budget amounts and actual results for the general fund.

### Results vs. Budget

	<u>Original</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Local sources	\$ 9,180,349	\$ 9,180,349	\$ 10,101,834	\$ 921,485
State sources	9,082,096	9,082,096	9,252,974	170,878
Federal sources	30,000	30,000	29,591	(409)
<b>Totals</b>	<u>18,292,445</u>	<u>18,292,445</u>	<u>19,384,399</u>	<u>1,091,954</u>
<b>Expenses:</b>				
General support	2,607,464	2,699,899	2,204,854	495,045
Instruction	9,487,772	9,680,996	8,598,072	1,082,924
Transportation	1,390,099	1,414,141	1,153,617	260,524
Employee benefits	4,003,115	3,835,013	3,519,157	315,856
Debt service	1,894,550	1,972,925	1,962,230	10,695
Other uses	60,000	4,460,000	4,412,345	47,655
<b>Totals</b>	<u>19,443,000</u>	<u>24,062,974</u>	<u>21,850,275</u>	<u>2,212,699</u>
<b>Excess (Deficiency) of Revenues Over Expenses</b>	<u>\$ (1,150,555)</u>	<u>\$ (5,770,529)</u>	(2,465,876)	<u>\$ 3,304,653</u>
			Beginning fund balance	9,416,486
			Outstanding encumbrances	(150,165)
			Appropriated against current tax levy	(1,221,410)
			School District restricted:	
			Property loss	(70,373)
			Capital reserve	(1,884,515)
			Retirement contributions - TRS	(460,604)
			Retirement contributions - ERS	(1,176,676)
			Unemployment insurance	(204,051)
			Insurance reserve	(114,824)
			Repair reserve	(300,000)
			Employee benefit accrued liability	(35,073)
			Workers comp	(84,911)
			Ending unassigned fund balance	<u>\$ 1,248,008</u>

No other variances are reflected in the governmental funds financial statements for 2025.

The General Fund is the only fund for which a budget is legally adopted.

## CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2025, the School District had \$33,960,358 (net of depreciation) invested in a broad range of capital assets including land, buildings, buses, athletic facilities, computers and other educational equipment.

### Capital Assets

Table A-7

#### Capital Assets (Net of Depreciation)

	<u>Fiscal Year 2025</u>	<u>Fiscal Year 2024</u>
Land	\$ 9,000	\$ 9,000
Construction in progress	6,077,866	2,024,848
Buildings, furniture and equipment	<u>27,873,492</u>	<u>27,923,401</u>
<b>Totals</b>	<u><u>\$ 33,960,358</u></u>	<u><u>\$ 29,957,249</u></u>

### Long-Term Debt

As of June 30, 2025, the School District had \$26,240,141 in general obligation and other long-term debt outstanding. More detailed information about the School District's long-term debt is included in the notes to the basic financial statements.

Table A-8

#### Outstanding Long-Term Debt

	<u>Fiscal Year 2025</u>	<u>Fiscal Year 2024</u>
General obligation bonds (financed with property taxes)	\$ 9,078,431	\$ 10,143,352
Other debt	<u>17,161,710</u>	<u>37,748,744</u>
<b>Totals</b>	<u><u>\$ 26,240,141</u></u>	<u><u>\$ 47,892,096</u></u>

During 2025, the School District issued \$338,431 of debt and paid \$1,403,352 of outstanding bond principal payments. Other debt represents compensated absences and other post-employment benefits, and decreased primarily due to GASB 75.

## **FACTORS BEARING ON THE DISTRICT'S FUTURE**

At the time these financial statements were prepared and audited, the District was aware of existing circumstances that could significantly affect its financial health in the future.

### **Financial Analysis**

- The District's financial position improved modestly, primarily due to the one-time revenues from the insurance settlement and investment earnings.
- Financial pressures persist, particularly in staffing. Wage adjustments were made to remain competitive and retain qualified personnel, ensuring continued quality in education and services.
- The District remains vigilant in monitoring economic conditions, as market volatility poses challenges for future budgeting and long-term planning.
- The District maintained fiscal responsibility by implementing moderate tax levy increases and remaining compliant with the Property Tax Cap Law (Chapter 97 of the Laws of 2011).

### **Budgetary Highlights**

- The final budget closely aligned with the original, reflecting disciplined and conservative financial planning.
- Actual revenues exceeded expectations due to the unanticipated settlement and investment income.
- Expenditures were effectively managed and remained within budgeted limits, supporting fiscal stability.
- The District continues to prioritize long-term sustainability while maintaining current service levels.

### **Currently Known Facts and Future Outlook**

- Market volatility and economic uncertainty may impact future investment income and state aid.
- Strategic planning remains essential to avoid potential reductions in elective and advanced academic programs.
- The District is committed to maintaining high-quality educational opportunities while preparing for future financial challenges.

## **CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT TEAM**

This financial report is designed to provide the Duanesburg Central School District's citizens, taxpayers, customers, investors and creditors with a general overview of the School District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Duanesburg Central School District  
133 School Drive  
Delanson, New York 12053

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**STATEMENT OF NET POSITION**

**JUNE 30, 2025**

**ASSETS**

Cash	
Unrestricted	\$ 4,005,940
Restricted	4,905,914
Receivables	
State and Federal aid	1,141,759
Inventories	9,387
Net pension asset - proportionate share	823,572
Capital assets, net of depreciation	33,960,358
<b>Total Assets</b>	<b>44,846,930</b>

**DEFERRED OUTFLOWS OF RESOURCES**

Other post-employment benefits	2,372,838
Pensions	2,462,869
<b>Total Deferred Outflows of Resources</b>	<b>4,835,707</b>

**LIABILITIES**

Payables	
Accounts payable	156,830
Accrued liabilities	434,517
Due to other governments	51
Long-term liabilities	
Due and payable within one year	
Due to Teachers' Retirement System	655,877
Due to Employees' Retirement System	85,201
Compensated absences payable	156,898
Bonds payable	1,458,431
Due and payable after one year	
Bonds payable	7,620,000
Other post-employment benefits	14,546,745
Net pension liability - proportionate share	843,965
Compensated absences payable	2,458,067
<b>Total Liabilities</b>	<b>28,416,582</b>

**DEFERRED INFLOWS OF RESOURCES**

Other post-employment benefits	9,301,727
Pensions	1,039,804
<b>Total Deferred Inflows of Resources</b>	<b>10,341,531</b>

**NET POSITION**

Net investment in capital assets	24,881,927
Restricted	
Unemployment insurance reserve	204,051
Retirement contribution reserve - TRS	460,604
Capital reserve	1,884,515
Workers comp reserve	84,911
Retirement contribution reserve - ERS	1,176,676
Property loss reserve	70,373
Insurance reserve	114,824
Reserve for debt service	574,887
Repair reserve	300,000
Employee benefit accrued liability reserve	35,073
Unrestricted	(18,863,317)
<b>Total Net Position</b>	<b>\$ 10,924,524</b>

See notes to basic financial statements.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**STATEMENT OF ACTIVITIES AND CHANGE IN NET POSITION**

**FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
<b>FUNCTIONS/PROGRAMS</b>				
General support	\$ 42,121	\$ 0	\$ 0	\$ (42,121)
Instruction	(445,687)	(154,736)	(954,533)	1,554,956
Pupil transportation	(19,926)	0	0	19,926
Debt service	480,562	0	0	(480,562)
School lunch program	151,661	(31,887)	(463,450)	343,676
<b>Total Functions and Programs</b>	<u>\$ 208,731</u>	<u>\$ (186,623)</u>	<u>\$ (1,417,983)</u>	<u>1,395,875</u>
<b>GENERAL REVENUES</b>				
Real property taxes				8,347,923
Other tax items				644,224
Use of money and property				422,342
Sale of property and compensation for loss				86,065
Miscellaneous				569,194
State sources				9,311,159
Federal sources				29,591
<b>Total General Revenues</b>				<u>19,410,498</u>
<b>CHANGE IN NET POSITION</b>				20,806,373
<b>TOTAL NET POSITION - BEGINNING OF YEAR, AS RESTATED</b>				<u>(9,881,849)</u>
<b>TOTAL NET POSITION - END OF YEAR</b>				<u>\$ 10,924,524</u>

See notes to basic financial statements.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**BALANCE SHEET – GOVERNMENTAL FUNDS**

**JUNE 30, 2025**

	<u>General</u>	<u>Special Aid</u>	<u>School Lunch</u>	<u>CM Misc. Special Revenue</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>							
Cash							
Unrestricted	\$ 3,828,489	\$ 0	\$ 8,154	\$ 169,186	\$ 111	\$ 0	\$ 4,005,940
Restricted	4,331,027	0	0	0	0	574,887	4,905,914
Due from other funds	284,143	0	0	0	1,011,805	0	1,295,948
State and Federal aid	819,764	267,581	54,414	0	0	0	1,141,759
Inventories	0	0	9,387	0	0	0	9,387
<b>TOTAL ASSETS</b>	<b>\$ 9,263,423</b>	<b>\$ 267,581</b>	<b>\$ 71,955</b>	<b>\$ 169,186</b>	<b>\$ 1,011,916</b>	<b>\$ 574,887</b>	<b>\$ 11,358,948</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 156,808	\$ 0	\$ 0	\$ 22	\$ 0	\$ 0	\$ 156,830
Accrued liabilities	405,661	0	3,302	0	0	0	408,963
Due to other funds	1,011,805	267,581	0	0	16,562	0	1,295,948
Due to other governments	0	0	51	0	0	0	51
Due to Employees' Retirement System	82,662	0	2,539	0	0	0	85,201
Due to Teachers' Retirement System	655,877	0	0	0	0	0	655,877
<b>Total Liabilities</b>	<b>2,312,813</b>	<b>267,581</b>	<b>5,892</b>	<b>22</b>	<b>16,562</b>	<b>0</b>	<b>2,602,870</b>
<b>FUND BALANCE</b>							
Nonspendable							
Inventory	0	0	9,387	0	0	0	9,387
Restricted							
Unemployment insurance reserve	204,051	0	0	0	0	0	204,051
Retirement contribution reserve - TRS	460,604	0	0	0	0	0	460,604
Capital reserve	1,884,515	0	0	0	0	0	1,884,515
Workers comp reserve	84,911	0	0	0	0	0	84,911
Retirement contribution reserve - ERS	1,176,676	0	0	0	0	0	1,176,676
Property loss reserve	70,373	0	0	0	0	0	70,373
Insurance reserve	114,824	0	0	0	0	0	114,824
Repair reserve	300,000	0	0	0	0	0	300,000
Employee benefit accrued liability reserve	35,073	0	0	0	0	0	35,073
Reserve for debt service	0	0	0	0	0	574,887	574,887
Assigned	1,371,575	0	56,676	169,164	995,354	0	2,592,769
Unassigned	1,248,008	0	0	0	0	0	1,248,008
<b>Total Fund Balance</b>	<b>6,950,610</b>	<b>0</b>	<b>66,063</b>	<b>169,164</b>	<b>995,354</b>	<b>574,887</b>	<b>8,756,078</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 9,263,423</b>	<b>\$ 267,581</b>	<b>\$ 71,955</b>	<b>\$ 169,186</b>	<b>\$ 1,011,916</b>	<b>\$ 574,887</b>	<b>\$ 11,358,948</b>

See notes to basic financial statements.

**DUANESBURG CENTRAL SCHOOL DISTRICT**  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO STATEMENT OF NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2025**

Total balance - governmental funds balance sheet (page 16)	\$ 8,756,078
Add:	
Land, building and equipment, net of accumulated depreciation	33,960,358
Pensions	1,402,672
Total	35,363,030
Deduct:	
Accrued interest	25,554
Compensated absences	2,614,965
Other post-employment benefits	21,475,634
Long and short-term bonds payable	9,078,431
Total	33,194,584
<b>NET POSITION, GOVERNMENTAL ACTIVITIES</b>	<b>\$ 10,924,524</b>

See notes to basic financial statements.

**DUANESBURG CENTRAL SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	General	Special Aid	School Lunch	CM Misc. Special Revenue	Capital	Debt Service	Total Governmental Funds
<b>REVENUES</b>							
Real property taxes	\$ 8,347,923	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,347,923
Other tax items	644,224	0	0	0	0	0	644,224
Charges for services	154,736	0	0	0	0	0	154,736
Use of money and property	396,997	0	0	0	0	25,345	422,342
Sale of property and compensation for loss	86,065	0	0	0	0	0	86,065
Miscellaneous	471,889	0	2,858	94,447	0	0	569,194
State sources	9,252,974	297,060	261,289	0	58,185	0	9,869,508
Federal sources	29,591	657,473	190,735	0	0	0	877,799
Surplus food	0	0	11,426	0	0	0	11,426
Sales - school lunch	0	0	31,887	0	0	0	31,887
<b>Total Revenues</b>	<b>19,384,399</b>	<b>954,533</b>	<b>498,195</b>	<b>94,447</b>	<b>58,185</b>	<b>25,345</b>	<b>21,015,104</b>
<b>EXPENDITURES</b>							
General support	2,204,854	0	0	78,683	0	0	2,283,537
Instruction	8,598,072	856,070	0	0	0	0	9,454,142
Pupil transportation	1,153,617	48,034	0	0	0	0	1,201,651
Employee benefits	3,519,157	62,774	24,468	0	0	0	3,606,399
Debt service							
Principal	1,478,352	0	0	0	0	0	1,478,352
Interest	483,878	0	0	0	0	0	483,878
Cost of sales	0	0	459,493	0	0	0	459,493
Capital outlay	0	0	0	0	4,391,449	0	4,391,449
<b>Total Expenditures</b>	<b>17,437,930</b>	<b>966,878</b>	<b>483,961</b>	<b>78,683</b>	<b>4,391,449</b>	<b>0</b>	<b>23,358,901</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,946,469</b>	<b>(12,345)</b>	<b>14,234</b>	<b>15,764</b>	<b>(4,333,264)</b>	<b>25,345</b>	<b>(2,343,797)</b>
<b>OTHER FINANCING SOURCES AND USES</b>							
Proceeds of serial bonds	0	0	0	0	338,431	0	338,431
BANs redeemed from appropriations	0	0	0	0	75,000	0	75,000
Operating transfers in	0	12,345	0	0	4,400,000	0	4,412,345
Operating transfers (out)	(4,412,345)	0	0	0	0	0	(4,412,345)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,412,345)</b>	<b>12,345</b>	<b>0</b>	<b>0</b>	<b>4,813,431</b>	<b>0</b>	<b>413,431</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND USES</b>	<b>(2,465,876)</b>	<b>0</b>	<b>14,234</b>	<b>15,764</b>	<b>480,167</b>	<b>25,345</b>	<b>(1,930,366)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>9,416,486</b>	<b>0</b>	<b>51,829</b>	<b>153,400</b>	<b>515,187</b>	<b>549,542</b>	<b>10,686,444</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 6,950,610</b>	<b>\$ 0</b>	<b>\$ 66,063</b>	<b>\$ 169,164</b>	<b>\$ 995,354</b>	<b>\$ 574,887</b>	<b>\$ 8,756,078</b>

See notes to basic financial statements.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES TO STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED JUNE 30, 2025**

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<b>REVENUES - STATEMENT OF ACTIVITIES</b>		\$ 21,015,104
<b>EXPENDITURES</b>	23,358,901	
Add:		
Depreciation	1,144,350	
Increase in compensated absences	243,875	
	<u>1,388,225</u>	
Deduct:		
Fixed assets additions	5,147,459	
Decrease in accrued interest	3,316	
Other post-employment benefits	17,761,406	
Pensions	147,862	
Principal payments of long-term debt	1,478,352	
	<u>24,538,395</u>	
<b>EXPENDITURES - STATEMENT OF ACTIVITIES</b>		<u>208,731</u>
<b>CHANGE IN NET POSITION</b>		<u>\$ 20,806,373</u>

See notes to basic financial statements.

DUANESBURG CENTRAL SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2025

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	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash	\$ 36,213
<b>Total Assets</b>	<u>\$ 36,213</u>
<b>NET POSITION</b>	
Reserved for extraclassroom activity	<u>\$ 36,213</u>

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STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2025

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<b>ADDITIONS</b>	
Extraclassroom receipts	<u>\$ 33,909</u>
<b>Total Additions</b>	33,909
<b>DEDUCTIONS</b>	
Extraclassroom disbursements	<u>31,360</u>
<b>Total Deductions</b>	<u>31,360</u>
<b>CHANGE IN NET POSITION</b>	2,549
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>33,664</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 36,213</u>

See notes to basic financial statements

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

Significant accounting principles and policies utilized by the District are described below:

**A) Reporting Entity**

The Duanesburg Central School District is governed by the laws of New York State. The District is an independent entity governed by an elected Board of Education consisting of 7 members. The President of the Board serves as the chief fiscal officer and the Superintendent is the chief executive officer. The Board is responsible for, and controls, all activities related to public school education within the District. Board members have authority to make decisions, power to appoint management and primary accountability for all fiscal matters.

The reporting entity of the District is based upon criteria set forth by GASB Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Component Units*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

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

**i) The Extraclassroom Activity Funds**

The Extraclassroom Activity Funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The Extraclassroom Activity Funds are independent of the District with respect to its financial transactions and the designation of student management. Separate audited financial statements (cash basis) of the Extraclassroom Activity Funds can be found with these financial statements. The District accounts for these funds in the Custodial Fund.

**B) Joint Venture**

The District is one of 23 component districts in the Capital District Board of Cooperative Educational Services (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that shares planning, services and programs that provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**B) Joint Venture – (Continued)**

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

A BOCES' budget is comprised of separate budgets for administrative, program and capital costs. Each component district's share of administrative and capital cost is determined by resident public school district enrollment, as defined in the New York State Education Law, Section 1950(4)(b)(7). In addition, component districts pay tuition or a service fee for programs in which its students participate.

During the year, the District was billed \$2,078,942 for BOCES administrative and program costs.

Participating school districts issue debt on behalf of BOCES. During the year, the District issued no serial bonds on behalf of BOCES. As of year-end, the District had no outstanding BOCES debt.

The District's share of BOCES aid amounted to \$842,635.

Financial statements for the BOCES are available from the BOCES administrative office.

**C) Basis of Presentation**

**i) District-Wide Statements**

The Statement of Net Position and the Statement of Activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary.

Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues and other exchange and nonexchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants.

The Statement of Net Position presents the financial position of the District at fiscal year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**C) Basis of Presentation – (Continued)**

**ii) Funds Statements**

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

The District reports the following major governmental funds:

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

**School Lunch Fund** – This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted for expenditures of the school breakfast and lunch programs.

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

**Capital Projects Fund** – These funds are used to account for the financial resources used for acquisition, construction or major repair of capital facilities.

**Miscellaneous Special Revenue Fund** – Miscellaneous Special Revenue Fund is used to account for those revenues that are legally restricted to expenditures for a specific purpose.

**Debt Service Fund** – This fund accounts for the accumulation of resources and the payment of principal and interest on long-term obligation debt of governmental activities. When a capital asset is sold and all or a portion of the bonds used to finance the capital asset are outstanding, this fund must be used to account for the proceeds from the sale of capital assets up to the balance of the related bonds outstanding.

The District reports the following fiduciary fund:

**Custodial Fund** – Fiduciary activities are those in which the District acts as custodian for resources that belong to others. These activities are not included in the District-wide financial statements, because their resources do not belong to the District and are not available to be used.

**D) Measurement Focus and Basis of Accounting**

Accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**D) Measurement Focus and Basis of Accounting – (Continued)**

The District-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, state aid, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from state aid is recognized in the fiscal year it is appropriated by the state. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after the end of the fiscal year as it matches the liquidation of related obligations.

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

**E) Property Taxes**

Real property taxes are levied annually by the Board of Education no later than September 1, and become a lien on September 1. Taxes are collected during the period September 1 to October 31.

Uncollected real property taxes are subsequently enforced by the Counties of Albany and Schenectady. The Counties pay an amount representing uncollected real property taxes transmitted to the Counties for enforcement to the District no later than the following April 1.

**F) Restricted Resources**

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

**G) Interfund Transactions**

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

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**G) Interfund Transactions – (Continued)**

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

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

Refer to Note 7 for a detailed disclosure by individual fund for interfund receivables, payables, expenditures and revenues activity.

**H) Estimates**

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

**I) Cash (and Cash Equivalents)/Investments**

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from date of acquisition.

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

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

Investments are stated at fair value.

**J) Accounts Receivable**

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**K) Inventories and Prepaid Items**

Inventories of food in the School Lunch Fund are recorded at cost on a first-in, first-out basis, or in the case of surplus food, at stated value that approximates market. Purchases of inventorable items in other funds are recorded as expenditures at the time of purchase, and are considered immaterial in amount.

Prepaid items represent payments made by the District for which benefits extend beyond year end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the District-wide and fund financial statements. These items are reported as assets on the statement of net position or balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of receipt and/or purchase and an expense/expenditure is reported in the year the goods or services are consumed.

A reserve for these nonliquid assets (inventories and prepaid items) has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures.

**L) Capital Assets**

Capital assets are reported at actual cost when such data was available. For assets in which there was no data available, estimated historical costs, based on direct costing, standard costing or normal costing methods, were used. Donated assets are reported at estimated fair market value at the time received.

Land and construction in process are not depreciated. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods and estimated useful lives of capital assets reported in the District-wide statements are as follows:

	<b><u>Capitalization Threshold</u></b>	<b><u>Depreciation Method</u></b>	<b><u>Estimated Useful Life</u></b>
Buildings and improvements	\$ 5,000	Straight-line	15-50
Furniture and equipment	5,000	Straight-line	5-15
Vehicles	5,000	Straight-line	8

**M) Deferred Outflows and Inflows of Resources**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has three items that qualify for reporting in this category. The first item is related to pensions reported in the District-wide Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension asset or liability and difference during the measurement period between the District's contributions and its proportionate share of total contributions to the pension systems not included in pension expense. The second is the District contributions to the pension systems (TRS and ERS Systems) and OPEB subsequent to the measurement date. The third item relates to OPEB reporting in the District-wide Statement of Net Position. This represents the effect of the net change in the actual and expected experience.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**M) Deferred Outflows and Inflows of Resources – (Continued)**

In addition to liabilities, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category. The first item is related to pensions reported in the District-wide Statement of Net Position. This represents the effect of the net change in the District's proportion of the collective net pension liability (ERS System) and net pension asset (TRS System) and difference during the measurement periods between the District's contributions and its proportion share of total contributions to the pension systems not included in pension expense. The second item is revenues from grants received that have met all other eligibility requirements except those related to time restrictions. The third item is related to OPEB reporting in the District-wide Statement of Net Position. This represents the effect of the net changes of assumptions or other inputs.

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

At June 30, 2025, the District reported the following asset (liability) for its proportionate share of the net pension asset (liability) for each of the Systems. The net pension asset (liability) was measured as of March 31, 2025 for ERS and June 30, 2024 for TRS. The total pension asset (liability) used to calculate the net pension asset (liability) was determined by an actuarial valuation. The District's proportion of the net pension asset (liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the ERS and TRS Systems in reports provided to the District.

	<b><u>ERS</u></b>	<b><u>TRS</u></b>
Measurement date	March 31, 2025	June 30, 2024
District's proportionate share of the net pension asset (liability)	\$ (843,965)	\$ 823,572
District's portion of the Plan's total net pension asset (liability)	0.0049223%	0.027603%
Change in proportion since the prior measurement date	(0.000278)%	(0.001079)%

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**M) Deferred Outflows and Inflows of Resources – (Continued)**

**Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – (Continued)**

For the year ended June 30, 2025, the District recognized its proportionate share of pension expense of \$184,741 for ERS and \$452,982 for TRS. At June 30, 2025, the District’s reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources were:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	ERS	TRS	ERS	TRS
Differences between expected and actual experience	\$ 209,478	\$ 886,836	\$ 9,881	\$ 0
Changes of assumptions	35,394	492,663	0	82,871
Net difference between projected and actual earnings on pension plan investments	66,215	0	0	915,059
Changes in proportion and differences between the District's contributions and proportionate share of contributions	74,206	72,131	28,698	3,295
District's contributions subsequent to the measurement date	85,201	540,745	0	0
<b>Total</b>	<b>\$ 470,494</b>	<b>\$ 1,992,375</b>	<b>\$ 38,579</b>	<b>\$ 1,001,225</b>

District contributions subsequent to the measurement date which will be recognized as a reduction of the net pension asset (liability) in the year ended March 31, 2026 for ERS and June 30, 2026 for TRS. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in pension expense as follows:

	ERS	TRS
Year ended:		
2026	\$ 166,934	\$ 1,025,943
2027	231,537	(150,938)
2028	(62,565)	(177,966)
2029	10,808	114,273
2030	0	46,061
Thereafter	0	0

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**M) Deferred Outflows and Inflows of Resources – (Continued)**

**Actuarial Assumptions**

The total pension asset (liability) as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension asset (liability) to the measurement date. The actuarial valuations used the following actuarial assumptions:

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2025	June 30, 2024
Actuarial valuation date	April 1, 2024	June 30, 2023
Interest rate	5.9%	6.95%
Salary scale	4.3%	1.95 – 5.18%
Decrement tables	April 1, 2015 - March 31, 2020 Systems experience	July 1, 2015 - June 30, 2020 Systems experience
Inflation rate	2.9%	2.4%
Projected cost of living adjustments	1.5%	1.3%

For ERS, annuitant mortality rates are based on April 1, 2015 through March 31, 2020 System’s experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2021. For TRS, annuitant mortality rates are based on July 1, 2015 through June 30, 2020 System’s experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2021.

For ERS, the actuarial assumptions used in the April 1, 2024 valuation are based on the results of an actuarial experience study for the period April 1, 2015 through March 31, 2020. For TRS, the actuarial assumptions used in the June 30, 2023 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2020.

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

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**M) Deferred Outflows and Inflows of Resources – (Continued)**

**Actuarial Assumptions – (Continued)**

Measurement date	<b><u>ERS</u></b> March 31, 2025	<b><u>TRS</u></b> June 30, 2024
<b><u>Asset type</u></b>		
Domestic equity	3.54%	6.60%
International equity	6.57	7.40
Global equities	0	6.90
Real estate	4.95	6.30
Domestic fixed income securities	0	2.60
Global bonds	0	2.50
High-yield bonds	0	4.80
Real estate debt	0	3.90
Private debt	0	5.90
Fixed income	2.00	0
Credit	5.40	0
Private equity/alternative investments	7.25	10.00
Opportunistic/ARS portfolio	5.25	0
Cash	0.25	0.50
Real assets	5.55	0

**Discount Rate**

The discount rate used to calculate the total pension asset (liability) was 5.9% for ERS and 6.95% for TRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset (liability).

**Sensitivity of the Proportionate Share of the Net Pension Asset (Liability) to the Discount Rate Assumption**

The following presents the District’s proportionate share of the net pension asset (liability) calculated using the discount rate of 5.9% for ERS and 6.95% for TRS, as well as what the District’s proportionate share of the net pension asset (liability) would be if it were calculated using a discount rate that is 1 percentage point lower (4.9% for ERS and 5.95% for TRS) or 1 percentage point higher (6.9% for ERS and 7.95% for TRS) than the current rate:

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**M) Deferred Outflows and Inflows of Resources – (Continued)**

**Sensitivity of the Proportionate Share of the Net Pension Asset (Liability) to the Discount Rate Assumption – (Continued)**

	<b><u>1% Decrease (4.9%)</u></b>	<b><u>Current Assumption (5.9%)</u></b>	<b><u>1% Increase (6.9%)</u></b>
<b><u>ERS</u></b> District's proportionate share of the net pension asset (liability)	\$ (2,442,542)	\$ (843,965)	\$ 490,847
	<b><u>1% Decrease (5.95%)</u></b>	<b><u>Current Assumption (6.95%)</u></b>	<b><u>1% Increase (7.95%)</u></b>
<b><u>TRS</u></b> District's proportionate share of the net pension asset (liability)	\$ (3,804,128)	\$ 823,572	\$ 4,715,593

**Pension Plan Fiduciary Net Position**

The components of the current-year net pension asset (liability) of the employers as of the respective valuation dates were as follows:

	<b>(Dollars in thousands)</b>		
	<b><u>ERS</u></b>	<b><u>TRS</u></b>	<b><u>Total</u></b>
Measurement date	March 31, 2025	June 30, 2024	
Employers' total pension asset (liability)	\$(247,600,239)	\$(142,837,826)	\$(390,438,065)
Plan fiduciary net position asset (liability)	230,454,512	145,821,435	376,275,947
Employers' net pension asset (liability)	(17,145,727)	2,983,609	(14,162,118)
 Ratio of plan fiduciary net position to the employers' total pension asset (liability)	 93.08%	 102.1%	 96.37%

**Payables to the Pension Plans**

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31. Accrued retirement contributions as of June 30, 2025 represent the projected employer contribution for the period of April 1, 2025 through June 30, 2025 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2025 amounted to \$85,201.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**M) Deferred Outflows and Inflows of Resources – (Continued)**

**Payables to the Pension Plans – (Continued)**

For TRS, employer and employee contributions for the fiscal year ended June 30, 2025 are paid to the System in September, October and November 2025 through a state aid intercept. Accrued retirement contributions as of June 30, 2025 represent employee and employer contributions for the fiscal year ended June 30, 2025 based on paid TRS wages multiplied by the employer's contribution rate, by tier and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2025 amount to \$655,877.

Additional pension information can be found in Note 8.

**N) Unearned Revenue**

The District reports unearned revenues on its Statement of Net Position and its Balance Sheet. On the Statement of Net Position, unearned revenue arises when resources are received by the District before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. In subsequent periods, when the District has legal claim to resources, the liability for unearned revenue is removed and revenue is recognized. The District had no unearned revenue at June 30, 2025.

**O) Vested Employee Benefits**

**Compensated Absences**

Compensated absences consist of unpaid accumulated annual sick leave and vacation.

Sick leave eligibility and accumulation is specified in negotiated labor contracts, and in individual employment contracts. Upon retirement, resignation or death, employees may contractually receive a payment based on unused accumulated sick leave.

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

Consistent with GASB Statement 101, *Accounting for Compensated Absences*, the liability has been calculated using the more likely than not to be used as leave or settled at separation method and an accrual for that liability is included in the District-wide financial statements. The compensated absences liability is calculated based on the pay rates in effect at year end.

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

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**P) Other Benefits**

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

In addition to providing pension benefits, the District provides post-employment health insurance coverage and survivor benefits to retired employees and their survivors in accordance with the provision of various employment contracts in effect at the time of retirement.

Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Healthcare benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits is shared between the District and the retired employee. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

**Q) Short-Term Debt**

The District may issue Revenue Anticipation Notes (RANs) and Tax Anticipation Notes (TANs), in anticipation of the receipt of revenues. These notes are recorded as a liability of the fund that will actually receive the proceeds from the issuance of the notes. The RANs and TANs represent a liability that will be extinguished by the use of expendable, available resources of the fund.

The District may issue budget notes up to an amount not to exceed 5% of the amount of the annual budget during any fiscal year for expenditures for which there is an insufficient or no provision made in the annual budget. The budget note must be repaid no later than the close of the second fiscal year succeeding the year in which the note was issued.

The District may issue Bond Anticipation Notes (BANs), in anticipation of proceeds from the subsequent sale of bonds. These notes are recorded as current liabilities of the funds that will actually receive the proceeds from the issuance of bonds. State law requires that BANs issued for capital purposes be converted to long-term financing within five years after the original issue date.

The District may issue deficiency notes up to an amount not to exceed 5% of the amount of that same year's annual budget in any fund or funds arising from revenues being less than the amount estimated in the budget for that fiscal year. The deficiency notes may mature no later than the close of the fiscal year following the fiscal year in which they were issued. However, they may mature no later than the close of the second fiscal year after the fiscal year in which they were issued, if the notes were authorized and issued after the adoption of the budget for the fiscal year following the year in which they were issued.

The District had no short-term debt as of June 30, 2025.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**R) Accrued Liabilities and Long-Term Obligations**

Payables, accrued liabilities and long-term obligations are reported in the District-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, other post-employment benefits payable, and compensated absences that will be paid from governmental funds, are reported as a liability in the funds financial statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

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

**S) Equity Classifications**

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

**i) Net Investment in Capital Assets**

Consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, construction or improvements of those assets.

**ii) Restricted Net Position**

Reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

**iii) Unrestricted Net Position**

Reports the balance of net position that does not meet the definition of the above two classifications and is deemed to be available for general use by the District.

**Funds Statements**

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

**1. Nonspendable**

Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes the inventory recorded in the School Lunch Fund of \$9,387.

**2. Restricted**

Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. All encumbrances of funds other than the General Fund are classified as restricted fund balance.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

S) **Equity Classifications – (Continued)**

**Funds Statements – (Continued)**

2. **Restricted – (Continued)**

The School District has established the following restricted fund balances:

**Currently Utilized by the District:**

**Employee Benefit Accrued Liability**

According to General Municipal Law §6-p, must be used for the payment of accrued employee benefit due an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. The reserve is accounted for in the General Fund under Restricted Fund Balance.

**Debt Service**

According to General Municipal Law §6-1, the Mandatory Reserve for Debt Service must be established for the purpose of retiring the outstanding obligations upon the sale of District property or capital improvement that was financed by obligations that remain outstanding at the time of sale. The funding of the reserve is from the proceeds of the sale of School District property or capital improvement. This reserve is accounted for in the Debt Service Fund under Restricted Fund Balance.

**Retirement Contributions**

According to General Municipal Law §6-r, must be used for financing retirement contributions to the New York State and Local Employees' Retirement System. This reserve is established by Board resolution and is funded by budgetary appropriation and such other reserves and funds that may be legally appropriated. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board. Effective April 1, 2019, a Board may adopt a resolution establishing a sub-fund for contributions to the New York State Teachers' Retirement System. During the fiscal year, the Board may authorize payment into the sub-fund of up to 2% of the total covered salaries paid during the preceding fiscal year, with the total amount funded not to exceed 10% of the total covered salaries during the preceding fiscal year. The sub-fund is separately administered, but must comply with all the existing provisions of General Municipal Law §6-r. This reserve is accounted for in the General Fund under Restricted Fund Balance.

**Unemployment Insurance**

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

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

S) **Equity Classifications – (Continued)**

**Funds Statements – (Continued)**

2. **Restricted – (Continued)**

**Currently Utilized by the District: – (Continued)**

**Capital**

According to Education Law §3651, must be used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve, the ultimate amount, its probable term and the source of the funds. Expenditure may be made from the reserve only for a specific purpose further authorized by the voters. The form for the required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. This reserve is accounted for in the General Fund under Restricted Fund Balance.

**Property Loss and Liability Reserve**

According to Education Law 1709(8)(c), must be used to pay for liability claims and property loss incurred. Separate funds for liability claims and property loss are required, and these reserves may not in total exceed 3% of the annual budget or \$15,000, whichever is greater. This reserve is accounted for in the General Fund under Restricted Fund Balance.

**Workers' Compensation**

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

**Insurance**

According to General Municipal Law §6-n, must be used to pay liability, casualty and other types of losses, except losses incurred for which the following types of insurance may be purchased: life, accident, health, annuities, fidelity and surety, credit, title residual value and mortgage guarantee. In addition, this reserve may not be used for any purpose for which a special reserve may be established pursuant to law (for example, for unemployment compensation insurance). The reserve may be established by Board action, and funded by budgetary appropriations, or such other funds as may be legally appropriated. There is no limit on the amount that may be accumulated in the Insurance Reserve; however, the annual contribution to this reserve may not exceed the greater of \$33,000 or 5% of the budget. Settled or compromised claims up to \$25,000 may be paid from the reserve without judicial approval. This reserve is accounted for in the General Fund under Restricted Fund Balance.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

S) **Equity Classifications – (Continued)**

**Funds Statements – (Continued)**

2. **Restricted – (Continued)**

**Currently Utilized by the District: – (Continued)**

**Repair Reserve**

According to General Municipal Law §6-d, expenditures made from the repair reserve fund must be used to pay the cost of repairs to capital improvements or equipment, which repairs are of a type not recurring annually. The Board of Education, without voter approval, may establish a repair reserve fund by a majority vote of its members. Voter approval is required to fund this reserve (Opinion of the New York State Comptroller 81-401). Expenditures from this reserve may be made only after a public hearing has been held, except in emergency situations. If no hearing is held, the amount expended must be repaid to the reserve fund over the next two subsequent fiscal years. This reserve is accounted for in the General Fund under Restricted Fund Balance.

3. **Committed**

Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the School Districts highest level of decision making authority, i.e., the Board of Education. The School District has no committed fund balances as of June 30, 2025.

4. **Assigned**

Includes amounts that are constrained by the School District's intent to be used for specific purposes, but are neither restricted nor committed. The purpose of the constraint must be narrower than the purpose of the General Fund, and in funds other than the General Fund. Assigned fund balance represents the residual amount of fund balance. Assigned fund balance also includes an amount appropriated to partially fund the subsequent year's budget, as well as encumbrances not classified as restricted at the end of the fiscal year.

5. **Unassigned**

Includes all other General Fund amounts that do not meet the definitions of the above four classifications and are deemed to be available for general use by the District. In funds other than the General Fund, the unassigned classification is used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted or assigned.

NYS Real Property Tax Law §1318 limits the amount of unexpended surplus funds, excluding the reserve for tax reduction, a school district can retain to no more than 4% of the School District's budget for the General Fund for the ensuing fiscal year. Nonspendable and restricted fund balance of the General Fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances are also excluded from the 4% limitation.

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

**S) Equity Classifications – (Continued)**

**Order of Use of Fund Balance**

The District's policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance at the end of the fiscal year. For all funds, nonspendable fund balances are determined first and then restricted fund balances for specific purposes are determined. Any remaining fund balance amounts for funds other than the General Fund are classified as restricted fund balance. In the General Fund, committed fund balance is determined next and then assigned. The remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative fund balance.

**T) New Accounting Standards**

The District has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2025, the District implemented the following new standards issued by GASB:

GASB has issued Statement No. 101, *Compensated Absences*, effective for the year ending June 30, 2025. This Statement amends the existing requirements related to Compensated Absences by updating the recognition and measurement guidance.

GASB has issued Statement No. 102, *Certain Risk Disclosures*, effective for the year ending June 30, 2025. This Statement's objective is to provide users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

**U) Future Changes in Accounting Standards**

GASB has issued Statement No. 103, *Financial Reporting Model Improvements*, effective for the year ending June 30, 2026. This Statement's objective is to improve key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assisting a government's accountability. Additionally, the statements also addresses certain application issues.

GASB has issued Statement No. 104, *Disclosure of Certain Capital Assets*, effective for the year ending June 30, 2026. This statement's objective is to provide separate disclosure of lease assets, intangible right-to-use assets, subscription assets and capital assets held for sale.

The District will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

**NOTE 2 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND DISTRICT-WIDE STATEMENTS**

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

DUANESBURG CENTRAL SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

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**NOTE 2 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND DISTRICT-WIDE STATEMENTS – (CONTINUED)**

**A) Total Fund Balance of Governmental Funds vs. Net Position of Governmental Activities**

Total fund balance of the District’s governmental funds differs from “net position” of governmental activities reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the solely current financial resources focus of the governmental fund balance sheets, as applied to the reporting of capital assets and long-term liabilities, including pensions and other post-employment benefits.

**B) Statement of Revenues, Expenditures and Changes in Fund Balance vs. Statement of Activities**

Differences between the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of five broad categories, described as follows:

**i) Long-Term Revenue and Expense Differences**

Long-term revenue differences arise because governmental funds report revenues only when they are considered “available”, whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities.

**ii) Capital Related Differences**

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

**iii) Long-Term Debt Transaction Differences**

Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the fund statements, whereas interest payments are recorded in the Statement of Activities as incurred, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

**iv) Pension Differences**

Pension differences occur as a result of changes in the District’s proportion of the collective net pension asset (liability) and differences between the District’s contributions and its proportionate share of the total contributions to the pension systems.

**v) OPEB Differences**

OPEB differences occur as a result of changes in the District’s total OPEB liability and differences between the District’s contributions and OPEB expense.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Procedures and Budgetary Accounting**

The District administration prepares a proposed budget for approval by the Board of Education for the following governmental funds for which legal (appropriated) budgets are adopted.

The voters of the District approved the proposed appropriation budget for the General Fund.

Appropriations are adopted at the program line item level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) that may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restrictions, if the Board approves them, because of a need that exists which was not determined at the time the budget was adopted. No supplemental appropriations occurred during the year.

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year.

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

**Encumbrances**

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

**Excess Fund Balance – Real Property Tax Law Limit**

The portion of the District's fund balance subject to the New York State Real Property Tax Law §1318 limit exceeded the amount allowable, which is 4% of the District's budget for the upcoming school year.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 4 – CASH (AND CASH EQUIVALENTS) – CUSTODIAL CREDIT, CONCENTRATION OF CREDIT, INTEREST RATE AND FOREIGN CURRENCY RISKS**

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

The District’s aggregate bank balances (disclosed in the financial statements), included balances not covered by depository insurance at year-end, collateralized as follows:

Uncollateralized	\$	0
Collateralized with securities held by the pledging financial institution, or its trust department or agent, but not in the District’s name		1,219,005

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year-end includes \$4,905,914 within the governmental funds and \$36,213 in fiduciary funds.

**NOTE 5 – CAPITAL ASSETS**

Capital asset balances and activity for the year ended June 30, 2025, were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements/ Reclassifications</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets that are not depreciated:				
Land	\$ 9,000	\$ 0	\$ 0	\$ 9,000
Construction in process	2,024,848	4,053,018	0	6,077,866
Total nondepreciable historical cost	<u>2,033,848</u>	<u>4,053,018</u>	<u>0</u>	<u>6,086,866</u>
Capital assets that are depreciated:				
Building and improvements	35,100,633	0	0	35,100,633
Furniture and equipment	5,740,871	1,112,792	33,837	6,819,826
Total depreciable historical cost	<u>40,841,504</u>	<u>1,112,792</u>	<u>33,837</u>	<u>41,920,459</u>
Less accumulated depreciation:				
Buildings, furniture and equipment	12,918,103	1,144,350	15,486	14,046,967
Total accumulated depreciation	<u>12,918,103</u>	<u>1,144,350</u>	<u>15,486</u>	<u>14,046,967</u>
Net depreciable historical cost	<u>27,923,401</u>	<u>(31,558)</u>	<u>18,351</u>	<u>27,873,492</u>
Total historical cost, net	<u>\$ 29,957,249</u>	<u>\$ 4,021,460</u>	<u>\$ 18,351</u>	<u>\$ 33,960,358</u>
Depreciation was allocated to the following programs as follows:				
General support		\$ 189,074		
Instruction		810,729		
Pupil transportation		103,046		
School lunch program		41,501		
Total		<u>\$ 1,144,350</u>		

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 6 – LONG-TERM DEBT**

Interest on long-term debt for the year was composed of:

Interest paid	\$ 483,878
Less interest accrued in the prior year	(28,870)
Plus interest accrued in the current year	<u>25,554</u>
Total expense	<u><u>\$ 480,562</u></u>

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

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental activities:					
Serial bond payable	\$ 10,143,352	\$ 338,431	\$ 1,403,352	\$ 9,078,431	\$ 1,458,431
Other liabilities:					
Other post-employment benefits	35,377,654	0	20,830,909	14,546,745	0
Compensated absences, net	<u>2,371,090</u>	<u>243,875</u>	<u>0</u>	<u>2,614,965</u>	<u>156,898</u>
Total other liabilities	<u>37,748,744</u>	<u>243,875</u>	<u>20,830,909</u>	<u>17,161,710</u>	<u>156,898</u>
<b>TOTAL LONG-TERM LIABILITIES</b>	<u><u>\$ 47,892,096</u></u>	<u><u>\$ 582,306</u></u>	<u><u>\$ 22,234,261</u></u>	<u><u>\$ 26,240,141</u></u>	<u><u>\$ 1,615,329</u></u>

The General Fund has typically been used to liquidate long-term liabilities such as termination incentive and compensated absences.

The current portion (amount due within one year) of other post-employment benefits as of June 30, 2025, was not determinable.

The following is a summary of the maturity of long-term indebtedness:

<u>Description of Issue</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Outstanding at June 30, 2025</u>
Serial Bond - Buses	2025	2030	4.25-4.375%	\$ 338,431
Serial Bond - Construction	2014	2028	3.50-5.25%	160,000
Serial Bond - Construction	2018	2033	5.00%	7,660,000
Serial Bond - Buses	2021	2026	1.30%	60,000
Serial Bond - Buses	2022	2027	3.25-3.50%	90,000
Serial Bond - Advance Refunding	2012	2026	2.0-4.0%	280,000
Serial Bond - Buses	2023	2028	3.99%	185,000
Serial Bond - Buses	2024	2029	4.25%	<u>305,000</u>
<b>TOTALS</b>				<u><u>\$ 9,078,431</u></u>

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 6 – LONG-TERM DEBT – (CONTINUED)**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Fiscal year ended June 30,			
2026	\$ 1,458,431	\$ 435,553	\$ 1,893,984
2027	1,165,000	375,309	1,540,309
2028	1,160,000	319,112	1,479,112
2029	1,155,000	262,406	1,417,406
2030	1,090,000	206,531	1,296,531
2031 - 2033	3,050,000	295,000	3,345,000
<b>TOTALS</b>	<b>\$ 9,078,431</b>	<b>\$ 1,893,911</b>	<b>\$ 10,972,342</b>

In prior years, certain general obligation bonds were defeased by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the liability for the defeased bonds and the trust account assets are not included in the financial statements.

**NOTE 7 – INTERFUND TRANSACTIONS – GOVERNMENTAL FUNDS**

	<u>Interfund</u>		<u>Interfund</u>	
	<u>Receivable</u>	<u>Payable</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 284,143	\$ 1,011,805	\$ 0	\$ 4,412,345
Special Aid Fund	0	267,581	12,345	0
Capital Projects Fund	1,011,805	16,562	4,400,000	0
Total Governmental Activities	1,295,948	1,295,948	4,412,345	4,412,345
Custodial Fund	0	0	0	0
<b>TOTALS</b>	<b>\$ 1,295,948</b>	<b>\$ 1,295,948</b>	<b>\$ 4,412,345</b>	<b>\$ 4,412,345</b>

Interfund receivables and payables, other than between governmental activities and fiduciary funds, are eliminated on the Statement of Net Position.

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

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

**NOTE 8 – PENSION PLANS**

**General Information**

The District participates in the New York State Employees' Retirement System (NYSERS) and the New York State Teachers' Retirement System (NYSTRS). These are cost-sharing multiple employer public employee retirement systems. The Systems offer a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 8 – PENSION PLANS – (CONTINUED)**

**Plan Descriptions and Benefits Provided:**

**Teachers' Retirement System (TRS)**

The District participates in the New York State Teachers' Retirement System (TRS). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as, death and disability benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. The System is governed by a 10 member Board of Trustees. System benefits are established under New York State Law. Membership is mandatory and automatic for all full-time teachers, teaching assistants, guidance counselors and administrators employed in New York Public Schools and BOCES who elected to participate in TRS. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The System issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395 or by referring to the TRS Comprehensive Annual Financial report, which can be found on the System's website at [www.nystrs.org](http://www.nystrs.org).

**Employees' Retirement System (ERS)**

The District participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. The New York State Retirement and Social Security Law (NYSRSSL) govern obligations of employers and employees to contribute, and benefits to employees. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Employees' Retirement System, Office of the State Comptroller, 110 State Street, Albany, NY 12244 or by referring to the ERS Comprehensive Annual Report, which can be found at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php).

The Systems are noncontributory except for employees who joined after July 27, 1976, who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0% to 3.5% of their salary for their entire length of service. In addition, employee contribution rates under ERS tier VI vary based on a sliding salary scale. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31. For TRS, contribution rates are established annually by the New York State Teachers' Retirement Board pursuant to Article 11 of the Education Law.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 8 – PENSION PLANS – (CONTINUED)**

**Plan Descriptions and Benefits Provided: – (Continued)**

The District is required to contribute at a rate determined actuarially by the Systems. The District contributions made to the Systems were equal to 100% of the contributions required for each year. Required contributions for the current and two preceding years were:

	<u>NYSTRS</u>	<u>NYSERS</u>
2025	\$ 540,745	\$ 282,986
2024	518,216	243,630
2023	543,122	184,581

ERS has provided additional disclosures through entities that elected to participate in Chapter 260, 57 and 105.

Additional pension information can be found in Note 1 M.

**NOTE 9 – POST-EMPLOYMENT (HEALTH INSURANCE) BENEFITS**

**General Information About the OPEB Plan:**

**Plan Description**

The District administers a defined benefit OPEB plan that provides OPEB for all permanent full-time general employees of the District. The plan is a single-employer defined benefit OPEB plan (the Plan) administered by Article 11 of the State Compiled Statutes, which grants the authority to establish and amend the benefit terms and financing requirements to the District’s Board, subject to applicable collective bargaining and employment agreements, and Board of Education policy. The Plan does not issue a separate financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**Funding Policy**

The obligations of the Plan members and employers are established by action of the District pursuant to applicable collective bargaining and other employment agreements. Employees contribute varying percentages of the premiums, depending on when retired and their applicable agreement. The District currently funds the Plan to satisfy current obligations on a pay-as-you-go basis.

**Benefits Provided**

The District provides healthcare and life insurance benefits for retirees and their dependents. The benefit terms are dependent on which contract each employee falls under. The specifics of each contract are on file at the District offices and are available upon request.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 9 – POST-EMPLOYMENT (HEALTH INSURANCE) BENEFITS – (CONTINUED)**

**Employees Covered by Benefit Terms**

At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	92
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>137</u>
Total	<u>229</u>

**Net OPEB Liability:**

The District's total OPEB liability of \$14,546,745 was measured as of June 30, 2025, and was determined by an actuarial valuation as of June 30, 2024.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.6%
Salary Increases	Vary by pension retirement system
Discount Rate	4.81%
Healthcare Cost Trend Rates	6.75% for 2024, decreasing to an ultimate rate of 4.04% for 2075.

The discount rate was based on the S&P Municipal Bond 20-year high grade index.

Mortality rates were based on the Pub-2010 Headcount-Weighted table and projected fully generationally using MP-2021.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 9 – POST-EMPLOYMENT (HEALTH INSURANCE) BENEFITS – (CONTINUED)**

**Changes in the Total OPEB Liability:**

Balance at June 30, 2024	\$ 35,377,654
Changes for the year:	
Service cost	1,322,049
Interest	1,530,704
Changes in benefit terms	(19,639,107)
Differences between expected and actual experience	(2,119,653)
Changes in assumptions or other inputs	(1,235,928)
Benefit payments	<u>(688,974)</u>
Net changes	<u>(20,830,909)</u>
Balance at June 30, 2025	\$ <u>14,546,745</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 4.21% in 2024 to 4.81% in 2025. Medical and prescription drug trend rates have been updated based on the 2024 Getzen model.

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

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.81) or 1 percentage point higher (5.81%) than the current discount rate:

	<b><u>1% Decrease</u></b>	<b><u>Discount Rate</u></b>	<b><u>1% Increase</u></b>
Total OPEB Liability	\$ 16,735,863	\$ 14,546,745	\$ 12,765,580

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

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.75% decreasing to 3.04%) or 1 percentage point higher (7.75% decreasing to 5.04%) than the current healthcare cost trend rate:

	<b><u>1% Decrease</u></b> <b><u>(5.75%</u></b> <b><u>Decreasing</u></b> <b><u>to 3.04%)</u></b>	<b><u>Healthcare</u></b> <b><u>Cost Trend Rates</u></b> <b><u>(6.75%</u></b> <b><u>Decreasing</u></b> <b><u>to 4.04%)</u></b>	<b><u>1% Increase</u></b> <b><u>7.75%</u></b> <b><u>Decreasing</u></b> <b><u>to 5.04%)</u></b>
Total OPEB Liability	\$ 12,429,942	\$ 14,546,745	\$ 17,231,751

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 9 – POST-EMPLOYMENT (HEALTH INSURANCE) BENEFITS – (CONTINUED)**

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

For the year ended June 30, 2025, the District recognized a negative OPEB expense of \$17,761,406. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and actual experience	\$ 1,149,933	\$ 2,118,304
Changes of assumptions or other inputs	1,222,905	7,183,423
Employer contributions subsequent to the measurement date (expected employer contribution including implicit subsidy)	<u>0</u>	<u>0</u>
Total	<b><u>\$ 2,372,838</u></b>	<b><u>\$ 9,301,727</u></b>

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

<b><u>Fiscal Year Ending June 30:</u></b>	
2026	\$ (989,287)
2027	(2,197,081)
2028	(1,991,161)
2029	(671,107)
2030	(600,886)
Thereafter	<u>(479,367)</u>
Total	<b><u>\$ (6,928,889)</u></b>

**NOTE 10 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, injuries to employees, errors and omissions and natural disasters, etc. The risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage.

**NOTE 11 – COMMITMENTS AND CONTINGENCIES**

The District has received grants which are subject to audit by agencies of the federal and state governments. Such audits may result in disallowances and a request for a return of funds to the federal and state governments. The District’s administration believes that disallowances, if any, would be immaterial.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 12 – TAX ABATEMENTS**

The District has no tax abatements for the year ended June 30, 2025.

**NOTE 13 – RESTATEMENT**

For the fiscal year ended June 30, 2025, the District implemented GASB Statement No. 101, *Compensated Absences*. The implementation of Statement No. 101, results in the additional requirements for recording compensated absences. The District’s net position has been restated as follows:

	<b>Government-wide Statement of Net Position</b>
Fund Balance/Net Position, beginning of year as previously stated	\$ (7,529,325)
GASB Statement No. 101 implementation:	
Compensated Absences	<u>(2,352,524)</u>
Fund Balance/Net Position, beginning of year as restated	<u><u>\$ (9,881,849)</u></u>

**NOTE 14 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the issuance date of the of the audit report. There were no issues to report that would have a material effect on the financial statements.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE – BUDGET (NON-GAAP BASIS) AND ACTUAL – GENERAL FUND**

**FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Revenues</u>	<u>Final Budget Variance with Budgetary Actual Over (Under)</u>
<b>REVENUES:</b>				
<b>Local Sources</b>				
Real property taxes	\$ 8,349,339	\$ 8,349,339	\$ 8,347,923	\$ (1,416)
Real property tax items	639,510	639,510	644,224	4,714
Charges for services	0	0	154,736	154,736
Use of money and property	51,000	51,000	396,997	345,997
Sale of property and compensation for loss	0	0	86,065	86,065
Miscellaneous	140,500	140,500	471,889	331,389
<b>Total Local Sources</b>	9,180,349	9,180,349	10,101,834	921,485
<b>State Sources</b>	9,082,096	9,082,096	9,252,974	170,878
<b>Federal Sources</b>	30,000	30,000	29,591	(409)
<b>Total Revenues</b>	18,292,445	18,292,445	19,384,399	\$ 1,091,954

See paragraph on supplementary schedules included in independent auditors' report.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE – BUDGET (NON-GAAP BASIS) AND ACTUAL – GENERAL FUND**

**FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Expenditures</u>	<u>Year End Encumbrances</u>	<u>Final Budget Variance With Budgetary Actual and Encumbrances (Over) Under</u>
<b>EXPENDITURES</b>					
<b>General Support</b>					
Board of Education	25,450	47,787	45,539	\$ 0	\$ 2,248
Central administration	242,204	254,621	246,352	1,221	7,048
Finance	395,044	410,261	360,614	16,619	33,028
Staff	185,758	186,873	146,813	0	40,060
Central services	1,587,477	1,628,826	1,253,461	67,323	308,042
Special items	171,531	171,531	152,075	0	19,456
<b>Instructional</b>					
Instruction, administration and improvements	527,894	507,600	467,573	975	39,052
Teaching – regular school	4,424,013	4,428,451	4,101,288	37,176	289,987
Programs for children with handicapping conditions	2,476,075	2,444,988	2,105,291	410	339,287
Occupational education	376,164	442,164	442,112	0	52
Instructional media	799,776	906,872	727,372	3,814	175,686
Pupil services	883,850	950,921	754,436	20,998	175,487
<b>Pupil Transportation</b>	1,390,099	1,414,141	1,153,617	279	260,245
<b>Employee Benefits</b>	4,003,115	3,835,013	3,519,157	0	315,856
<b>Debt Service</b>	1,894,550	1,972,925	1,962,230	1,350	9,345
<b>Total Expenditures</b>	19,383,000	19,602,974	17,437,930	150,165	2,014,879
<b>Other Financing Uses</b>					
Transfers to other funds	60,000	4,460,000	4,412,345	0	47,655
<b>Total Expenditures and Other Uses</b>	19,443,000	24,062,974	21,850,275	\$ 150,165	\$ 2,062,534
<b>NET CHANGE IN FUND BALANCE</b>	(1,150,555)	(5,770,529)	(2,465,876)		
<b>FUND BALANCE – BEGINNING</b>	9,416,486	9,416,486	9,416,486		
<b>FUND BALANCE – ENDING</b>	\$ 8,265,931	\$ 3,645,957	\$ 6,950,610		

See paragraph on supplementary schedules included in independent auditors' report.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF FUNDING PROGRESS – CHANGES IN TOTAL OTHER POST-EMPLOYMENT  
BENEFITS LIABILITY AND RELATED RATIOS**

**FOR THE YEARS ENDED JUNE 30, 2025, 2024, 2023, 2022, 2021, 2020, AND 2019**

<b>Measurement Date</b>	<b>June 30, 2025</b>	<b>June 30, 2024</b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>	<b>June 30, 2021</b>	<b>June 30, 2020</b>	<b>June 30, 2019</b>
<b>Total OPEB Liability</b>							
Service cost	\$ 1,322,049	\$ 1,299,317	\$ 1,321,585	\$ 1,912,322	\$ 1,973,867	\$ 1,290,282	\$ 610,891
Interest	1,530,704	1,448,828	1,198,540	901,875	909,450	1,066,377	925,577
Change of benefit terms	(19,639,107)	0	0	0	0	0	0
Differences between expected and actual experience	(2,119,653)	(400,882)	1,935,399	17,393	127,894	(105,823)	778,563
Change of assumptions or other inputs	(1,235,928)	(449,737)	(2,426,946)	(9,257,753)	(1,569,331)	8,560,317	4,143,918
Benefit payments	(688,974)	(596,234)	(966,988)	(796,210)	(760,741)	(686,027)	(661,505)
<b>Net change in total OPEB liability</b>	<b>(20,830,909)</b>	<b>1,301,292</b>	<b>1,061,590</b>	<b>(7,222,373)</b>	<b>681,139</b>	<b>10,125,126</b>	<b>5,797,444</b>
<b>Total OPEB Liability - beginning</b>	<b>35,377,654</b>	<b>34,076,362</b>	<b>33,014,772</b>	<b>40,237,145</b>	<b>39,556,006</b>	<b>29,430,880</b>	<b>23,633,436</b>
<b>Total OPEB Liability - ending</b>	<b>\$ 14,546,745</b>	<b>\$ 35,377,654</b>	<b>\$ 34,076,362</b>	<b>\$ 33,014,772</b>	<b>\$ 40,237,145</b>	<b>\$ 39,556,006</b>	<b>\$ 29,430,880</b>
<b>Covered-employee payroll</b>	<b>\$ 7,669,362</b>	<b>\$ 7,220,750</b>	<b>\$ 6,387,376</b>	<b>\$ 5,993,949</b>	<b>\$ 6,017,840</b>	<b>\$ 6,764,407</b>	<b>\$ 6,082,993</b>
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	<b>189.67%</b>	<b>489.94%</b>	<b>533.50%</b>	<b>550.80%</b>	<b>668.63%</b>	<b>584.77%</b>	<b>483.82%</b>
<b>Plan's fiduciary net position</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net OPEB Liability</b>	<b>\$ 14,546,745</b>	<b>\$ 35,377,654</b>	<b>\$ 34,076,362</b>	<b>\$ 33,014,772</b>	<b>\$ 40,237,145</b>	<b>\$ 39,556,006</b>	<b>\$ 29,430,880</b>

See paragraph on supplementary schedules included in independent auditors' report.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY**

**FOR THE YEARS ENDED JUNE 30, 2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018, AND 2017**

**NYS Teachers' Retirement System**

	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
District's proportion of the net pension liability (asset)	0.027603%	0.028682%	0.028908%	0.028832%	0.030374%	0.030501%	0.030562%	0.029797%	0.032619%
District's proportionate share of the net pension liability (asset)	\$ (823,572)	\$ 328,000	\$ 554,707	\$ (4,996,386)	\$ 839,327	\$ (792,425)	\$ (552,648)	\$ (226,489)	\$ 349,368
District's covered-employee payroll	5,594,761	5,496,984	5,352,442	5,153,293	4,893,790	5,155,499	5,121,968	5,024,853	4,829,091
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	14.7%	6.0%	10.4%	97.0%	17.2%	15.4%	10.8%	4.5%	7.2%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.10%	99.20%	98.60%	113.20%	97.80%	102.20%	101.53%	100.66%	99.01%

**NYS Employees' Retirement System**

	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
District's proportion of the net pension liability (asset)	0.0049223%	0.0052003%	0.0052349%	0.0048622%	0.0004788%	0.0048670%	0.0050447%	0.0056667%	0.0056667%
District's proportionate share of the net pension liability (asset)	\$ 843,965	\$ 765,692	\$ 1,122,580	\$ (397,467)	\$ 4,768	\$ 1,288,807	\$ 357,434	\$ 182,891	\$ 182,891
District's covered-employee payroll	2,007,181	2,124,702	1,949,336	1,795,549	1,724,946	1,677,633	1,671,073	1,671,451	1,695,680
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	42.0%	36.0%	57.6%	22.1%	0.3%	76.8%	21.4%	10.9%	10.8%
Plan fiduciary net position as a percentage of the total pension liability (asset)	93.08%	93.88%	90.78%	103.65%	99.95%	86.4%	96.3%	98.2%	94.7%

See paragraph on supplementary schedules included in independent auditors' report.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF LOCAL GOVERNMENT CONTRIBUTIONS**

**FOR THE YEARS ENDED JUNE 30, 2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018 AND 2017**

**NYS Teachers' Retirement System**

	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Contractually required contribution	\$ 565,630	\$ 536,506	\$ 550,766	\$ 505,023	\$ 466,378	\$ 456,777	\$ 540,681	\$ 492,436	\$ 597,785
Contributions in relation to the contractually required contribution	565,630	536,506	550,766	505,023	466,378	456,777	540,681	492,436	597,785
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
District's covered-employee payroll	\$ 5,594,761	\$ 5,496,984	\$ 5,352,442	\$ 5,153,293	\$ 4,893,790	\$ 5,155,499	\$ 5,121,968	\$ 5,024,853	\$ 4,829,091
Contribution as a percentage of covered-employee payroll	10.11%	9.76%	10.29%	9.80%	9.53%	8.86%	10.56%	9.80%	12.38%

**NYS Employees' Retirement System**

	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Contractually required contribution	\$ 282,986	\$ 243,630	\$ 184,581	\$ 248,575	\$ 242,184	\$ 232,370	\$ 236,242	\$ 245,073	\$ 226,756
Contributions in relation to the contractually required contribution	282,986	243,630	184,581	248,575	242,184	232,370	236,242	245,073	226,756
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
District's covered-employee payroll	\$ 2,007,181	\$ 2,124,702	\$ 1,949,336	\$ 1,795,549	\$ 1,724,946	\$ 1,677,633	\$ 1,671,073	\$ 1,671,451	\$ 1,695,680
Contribution as a percentage of covered-employee payroll	14.10%	11.47%	9.47%	13.84%	14.04%	13.85%	14.14%	14.66%	13.37%

See paragraph on supplementary schedules included in independent auditors' report.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET –  
GENERAL FUND**

**FOR THE YEAR ENDED JUNE 30, 2025**

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<b>ADOPTED BUDGET</b>	\$ 19,443,000
<b>ADDITIONS:</b>	
Prior year's encumbrances	219,974
Appropriated reserves	<u>4,400,000</u>
<b>FINAL BUDGET</b>	<u><u>\$ 24,062,974</u></u>

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**SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION**

**FOR THE YEAR ENDED JUNE 30, 2025**

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2025-2026 voter-approved expenditure budget	\$ 20,686,000
Maximum allowed (4% of 2025-2026 budget)	827,440
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law:	
Unrestricted fund balance:	
Assigned fund balance	1,371,575
Unassigned fund balance	<u>1,248,008</u>
Total unrestricted fund balance	2,619,583
Less:	
Appropriated fund balance and encumbrances	<u>1,371,575</u>
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law	<u><u>\$ 1,248,008</u></u>
Actual percentage	6.03%

See paragraph on supplementary schedules included in independent auditors' report.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CAPITAL PROJECTS FUND – PROJECT EXPENDITURES AND FINANCING RESOURCES**

**FOR THE YEAR ENDED JUNE 30, 2025**

<u>Project Title</u>	<u>Original Appropriation</u>	<u>Revised Appropriation</u>	<u>Expenditures</u>			<u>Unexpended Balance</u>	<u>Methods of Financing</u>			<u>Fund Balances</u>	
			<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>		<u>Local Sources</u>	<u>State Aid</u>	<u>Proceeds of Obligations</u>		<u>Total</u>
Smart School Bond Act	\$ 661,917	\$ 661,917	\$ 579,436	\$ 0	\$ 579,436	\$ 82,481	\$ 0	\$ 562,876	\$ 0	\$ 562,876	\$ (16,560)
Centennial Project	28,000,000	28,000,000	1,010,068	4,053,018	5,063,086	22,936,914	6,075,000	0	0	6,075,000	1,011,914
Buses 24-25	400,000	400,000	0	338,431	338,431	61,569	0	0	338,431	338,431	0
<b>TOTALS</b>	<u>\$ 29,061,917</u>	<u>\$ 29,061,917</u>	<u>\$ 1,589,504</u>	<u>\$ 4,391,449</u>	<u>\$ 5,980,953</u>	<u>\$ 23,080,964</u>	<u>\$ 6,075,000</u>	<u>\$ 562,876</u>	<u>\$ 338,431</u>	<u>\$ 6,976,307</u>	<u>\$ 995,354</u>

See paragraph on supplementary schedules included in independent auditors' report.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**SUPPLEMENTARY INFORMATION**

**NET INVESTMENT IN CAPITAL ASSETS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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<b>CAPITAL ASSETS, NET</b>		\$ 33,960,358
<b>DEDUCT:</b>		
Short-term portion of bonds payable	\$ 1,458,431	
Long-term portion of bonds payable	<u>7,620,000</u>	
		<u>9,078,431</u>
<b>NET INVESTMENT IN CAPITAL ASSETS</b>		<u><u>\$ 24,881,927</u></u>

See paragraph on supplementary schedules included in independent auditors' report.



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

To the President and the Other Members  
of the Board of Education of the  
Duanesburg Central School District  
Delanson, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Duanesburg Central School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 7, 2025.

**Report Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Duanesburg Central School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Duanesburg Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Duanesburg Central School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## **Report Compliance and Other Matters**

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

### **Purpose of this Report**

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

*WEST & COMPANY CPA PC*

Gloversville, New York  
October 7, 2025

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**AUDITED FINANCIAL STATEMENTS**

**EXTRACLASSROOM ACTIVITY FUNDS**

**JUNE 30, 2025**



## **INDEPENDENT AUDITORS' REPORT**

To the President and the Other Members  
of the Board of Education of the  
Duanesburg Central School District  
Delanson, New York

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying statement of assets and liabilities arising from cash transactions of the Extraclassroom Activity Funds of Duanesburg Central School District (the District) as of June 30, 2025, and the related statement of revenues collected and expenses paid for the year then ended, and the related notes to the financial statements.

#### ***Qualified Opinion***

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances of the Extraclassroom Activity Funds of the District as of June 30, 2025, and the revenues collected and expenses paid for the year then ended, on the basis of accounting described in Note 1.

#### ***Basis for Qualified Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Insufficient accounting controls are exercised over cash receipts at the point of collections to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

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

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

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

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

### ***Basis of Accounting***

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

*WEST & COMPANY CPAs PC*

Gloversville, New York  
October 7, 2025

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**

**JUNE 30, 2025**

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<b>ASSETS</b>	
Cash	\$ 36,213
	<u>36,213</u>
<b>TOTAL ASSETS</b>	<b>\$ 36,213</b>
	<u><u>36,213</u></u>
<b>LIABILITIES AND CLUB BALANCES</b>	
Club balances	\$ 36,213
	<u>36,213</u>
<b>TOTAL LIABILITIES AND CLUB BALANCES</b>	<b>\$ 36,213</b>
	<u><u>36,213</u></u>

See notes to financial statements.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID**

**FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Balance July 1, 2024</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Balance June 30, 2025</b>
Class of 2024	\$ 724	\$ 0	\$ 724	\$ 0
Class of 2025	3,375	6,569	9,696	248
Class of 2026	3,403	3,039	1,561	4,881
Class of 2027	1,349	2,291	1,625	2,015
Class of 2028	2,747	460	0	3,207
Class of 2029	1,314	2,541	1,074	2,781
Class of 2030	1,041	380	330	1,091
Yearbook	2,951	1,287	186	4,052
Leos Club	49	1,163	354	858
FBLA	801	0	0	801
Drama Club	6,909	12,964	12,911	6,962
HS School Store	1,057	0	0	1,057
National Honor Society	754	0	0	754
HS Student Council	6,395	2,505	1,624	7,276
Sales Tax	795	710	1,275	230
<b>TOTALS</b>	<b>\$ 33,664</b>	<b>\$ 33,909</b>	<b>\$ 31,360</b>	<b>\$ 36,213</b>

See notes to financial statements.

**DUANESBURG CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Extraclassroom Activity Funds of the Duanesburg Central School District represent funds of the students of the School District. The Board of Education exercises general oversight of these funds. The Extraclassroom Activity Funds are independent of the School District with respect to its financial transactions, and the designation of student management. However, since the Board of Education does exercise general oversight, these funds are reflected in the Custodial Fund of the basic financial statements of the District.

The books and records of the Duanesburg Central School District's Extraclassroom Activity Funds are maintained on the cash basis of accounting. Under this basis of accounting, revenues are recognized when cash is received and expenditures are recognized when cash is disbursed.

**NOTE 2 – MANAGEMENT LETTER**

The management letter items for the Extraclassroom Activity Funds are included in the management letter associated with the basic financial statements.



October 7, 2025

To the President and the Other Members  
of the Board of Education of the  
Duanesburg Central School District  
Delanson, New York

Re: Management Letter  
June 30, 2025

Dear Board Members:

In planning and performing our audit of the basic financial statements of the Duanesburg Central School District for the year ended June 30, 2025, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter summarizes our comments and suggestions concerning those matters. We previously reported on the District's internal control in our report dated October 7, 2025. This letter does not affect our report dated October 7, 2025, on the basic financial statements of Duanesburg Central School District.

The accompanying comments and recommendations are intended solely for the information and use of the audit committee, management and others within the District and should not be used by anyone other than these specified parties.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

### **Prior-Year Findings**

#### **1) Extraclassroom Activity Funds**

**Prior Comment:** During our testing of receipts and disbursements, we noted a student treasurer signature was missing and a few instances where sales tax was not paid or charged.

**Status:** In the current year we noted, one student signature was missing, and one central treasurer signature was missing. There were no instances of sales tax not paid.

**Recommendation:** We recommend that the Central Treasurer, clubs and their advisors review procedures to make extraclassroom activities comply with New York State Education Department Pamphlet #2.

2) **Extraclassroom Activity Funds**

**Prior Comment:** During our audit we noted two clubs that are fiscally inactive as of June 30, 2024.

**Status:** In the current year we noted three fiscally inactive clubs.

**Recommendation:** Management and the board should review these clubs and if it is determined that they are inactive they should be closed.

**Current-Year Findings**

1) **Unassigned General Fund Balance**

**Condition:** The District's unassigned General Fund balance at June 30, 2025, was in excess of the New York State Real Property Tax Law limit, which restricts this balance to an amount not greater than 4% of the District's appropriation budget for the upcoming year.

**Recommendation:** We recommend that the Board review and modify its plan to reduce the District's unassigned General Fund balance to the statutory limit.

\* \* \* \* \*

We appreciate the assistance and courtesies extended to us by your staff during our fieldwork.

Please let us know if you would like to discuss our comments and recommendations.

Very truly yours,

*WEST & COMPANY CPAs PC*

WEST & Company CPAs PC