Board Meeting - Sep 29 2026 Minutes

Tuesday, September 29, 2026 at 6:00 PM

Woodstock School

Page

1. Meeting Opening

1.01 Call to Order 6:00

1.02 Tobacco Policy Statement

We have a Tobacco policy in place, there is no smoking within 100 feet of any school building

1.03 Pledge of Allegiance

1.04 Roll Call:

Present: Aubrey O'Neal, Faedra Dagirmanjian, Rory Smith, Jenny Jared, Caroline Jerome, Rick Knutsen, Cindy Bishop

2. Approve Student Representative of the Board

2.01 Approve Student Representative

The Board of Education hereby approves **Bernadette Hughes** as the Student Representative of the Board of Education for the 2026-2027 school year

Moved by: Rory Smith; seconded by: Faedra Dagirmanjian

2.02 The District Clerk will administer the Oath of Office to the 2026-2027 Board of Education Student Representative, Bernadette Hughes

3. Welcome

3.01 Woodstock Elementary School Principal, Scott Richards will welcome the Board (10 mins) 11

29Sept Woodstock Elementary BOE Update.pdf

4. Presentations

4.01 Mike Rossi of West & Company will present the External Audit (proposed 6:15 duration 20 min)

BE IT HEREBY RESOLVED on recommendation by the Superintendent of Schools that the Board of Education of the Onteora Central School District accept the External Audit Report with the single audit removed for the 2025-2026 School Year.

Moved by: Caroline Jerome; seconded by: Aubrey O'Neal

DRAFT - Onteora CSD 09222026.pdf

4.02 Sierra Smith, Claims Auditor will present the End of the Year Report for 2025-2026

The Board of Education hereby accepts the Claims Auditor End of Year Report for 2025-2026

Moved by: Jenny Jared; seconded by: Faedra Dagirmanjian

Claims Auditor Report 25-26.pdf

5. Hearing for Repair Reserve

5.01 The Board President will open the public hearing regarding the authorization to use funds from the Repair Reserve Fund for roof repairs at Bennett Elementary and the Middle/High School. 103

BN-MS-HS Roof Repair 2026.pdf

TRBM-315040-Onteora CSD-Onteora Central School Wet Iso Removal_Proposal.pdf

TRBM-315041-Bennett Elementary School Wet Iso Removal_Proposal.pdf

5.02 The Board President will close the Hearing

The Onteora Board of Education hereby authorizes the use of up to $33,673.74 from the Repair Reserve Fund for roof repairs at Bennett Elementary and the Middle/High School

Moved by: Caroline Jerome; seconded by: Rory Smith

6. Acceptance of Minutes

6.01 Acceptance of Minutes 112

Board Meeting - Sep 15 2026 - Minutes - Html

The Board of Education hereby accepts the minutes of the September 15, 2026

Moved by: Jenny Jared; seconded by: Rory Smith

7. Superintendent District News

7.01 The Superintendent will report District News

School Board Recognition Week

October 12th - 16th is School Board Recognition Week.

Regional Roots Project

The purpose of the Regional Roots project is to train school food service staff on culinary skills, use more local ingredients, and introduce new recipes to school meal programs. During the interview, students will be asked to share their thoughts and experiences about the recipes made that day, school food in general, and why they think farm-to-school is important.

The interview is expected to last approximately 5 to 10 minutes and will take place during lunch on September 30. Students will be interviewed by Katie Sheehan-Lopez from Cornell Cooperative Extension and 2 film crew members fromCall of the Loon Productions.

The completed Regional Roots filming will be used for promotion of the Regional Roots culinary training program, sponsored by Cornell Cooperative Extension's Regional Food Systems Team & the NYS Education Department, and may be shared with the general public and farm-to-school stakeholders on their websites, YouTube channels, and other outlets.

Tax Collection

Tax collection is going very well. We have implemented a new software platform this year, and it is much more user-friendly than the prior software. The online portal is easily accessible from our webpage. Anyone who has not yet paid can pay online before midnight on September 30th (tomorrow) without incurring any penalties. A 1% penalty will apply as of October 1st.

Homecoming

Activities on Friday and Saturday. This is one of the largest events for our high school athletes and secondary students of the year. Our athletes are able to compete on campus, our athletes are recognized by team, our seniors are recognized, our youth teams are recognized, our clubs all run fantastic fundraisers that include some incredible food options, the Booster Club always has wonderful school spirit swag available, and our community comes together. There are games and activities for students on Friday, and Saturday will be an all-day event. Please see the high school website for details.

Capital Project Plans Submitted

Phase I Capital Project Plans have been submitted to the NYSED Office of Facilities Planning.

NY Inspires:

At its September 2026 meeting, the New York State Board of Regents directed the New York State Education Department (NYSED) to move toward a more equitable, student-centered graduation system. As part of the NY Inspires initiative, New York will eventually:

- Sunset separate diploma assessment requirements, including the current 4+1 Regents examination structure.
- Transition from Local, Regents, and Regents with Advanced Designation diplomas to **one New York State high school diploma**.
- Maintain high expectations through multiple sources of evidence, rigorous instruction, and meaningful learning experiences.
- Continue statewide (3-8) assessments while developing separate high school

accountability assessments. (science and math in tenth grade, ELA in eleventh grade)

These changes are intended to provide a broader and more accurate picture of student learning and readiness for college, careers, civic life, and postsecondary success.

Key Timeline

School Year	Expected Direction
2026–2027	Current graduation requirements remain in effect, including the 22.5-credit requirement and existing assessment requirements. Districts and schools should begin preparing for future changes.
2027–2028	Diploma assessment requirements will sunset, and the single New York State high school diploma will take effect. Students graduating in **January 2028 or later** will not be required to meet separate Regents examination requirements for a diploma.
2029–2030	Full NY Inspires implementation is expected to begin, including new competency-based graduation requirements that will replace the current credit-based framework.

What This Means for Our District

Local Assessment Strategies

We need to begin to identify our local assessment strategy which includes multiple sources of evidence, including:

- Classroom assessments and daily teacher observations
- Performance- and project-based assessments
- State-level assessments
- Student opportunities to make decisions about and demonstrate their learning

The strategy should reflect local priorities, community needs, and culturally responsive-sustaining education. Initial strategies are expected to be discussed and posted publicly during the **2027–2028 school year**.

Continued Use of Regents Examinations

Regents Examinations will continue as rigorous measures of achievement in specific New York State learning standards. However, they will no longer function as separate diploma requirements beginning in 2027–2028. NYSED will provide additional guidance on appropriate uses of Regents results.

New Accountability Assessments

New York will continue meeting federal assessment requirements in English language arts, mathematics, and science, along with social studies assessment under the State's

ESSA plan. NYSED also plans to develop high school accountability assessments designed to provide comparable statewide evidence of student achievement. Science, math, and ELA assessments will be created for tenth and eleventh grade students.

Pathway Recognition

Students will continue to pursue varied academic pathways, specialized programs, and learning experiences based on their interests, strengths, and goals. State and local seals and endorsements will recognize accomplishments while all students work toward the same statewide diploma and common standard of excellence.

For additional details and implementation updates, consult the **NY Inspires webpage: Transformation Timeline**.

More information will become available following the next several Board of Regents meetings.

8. Board District News

8.01 The Board will report District News

Trustee Jerome reported attending the Middle School Open House and visiting the technology class specifically. She noted that one parent asked about the use of AI in the classroom and shared that she was interested in learning more about how AI isn't incorporated into the curriculum. She also observed teachers explaining their grading systems and expressed how impressed she was with the Onteora teachers and their ability to connect with students.

Trustee Jared encouraged community members to support the Booster Club, noting that volunteers are still needed for Homecoming Weekend. Those interested in volunteering may contact the Booster Club at onteoraboosterclub@gmail.com. She also shared that she attended the High School Open House and was very impressed with the level of instruction her son is receiving this year.

Trustee Dagirmanjian shared upcoming events, including the Bennett PTA Boo Bash on October 23, the Community Yard Sale on October 17, and the Middle School Dance on October 23.

Trustee O'Neal reported attending the Bennett Open House and described it as a very enjoyable event. She noted that teachers were excited to speak with parents and shared that teachers are looking forward to learning and implementing the new Fundations program.

Trustee Smith recognized the Olive Free Library for hosting a community fire safety event the previous Thursday. He shared that the event included a documentary and discussion highlighting the work of local first responders. The event was hosted by the Olive Fire Department, which is always looking for volunteers and is interested in getting more youth involved. Trustee Smith expressed his appreciation to the first responders serving the community and encouraged community members of all ages to get involved.

9. Student Representative Report

9.01 The Student Representative on the Board, Bernadette Hughes, will give a report

Ms. Hughes reported that school is back in full swing, with students settling into their routines. Clubs and sports have begun, and the High School Government recently held its first meeting, where members began discussing fall plans and fundraising opportunities in collaboration with the Middle School Student Council.

Ms. Hughes also reported that Homecoming will take place this weekend. All fall sports teams will have games on October 2nd and 3rd, with clubs and teams hosting booths to raise funds and support their activities. The Homecoming Dance will take place Saturday evening.

Overall, Ms. Hughes shared that it has been a fantastic start to the school year at Onteora, with many activities and opportunities for student involvement already underway.

10. Acknowledge Public Be Heard Comments

10.01 The Board will acknowledge the public be heard comments from the last meeting

No one spoke

11. Public and Student Comment

11.01 Public and Students may comment on any agenda or non-agenda item

The Board appreciates hearing from the public, including students, on any agenda or non-agenda item. Please understand that by our adopted parliamentary procedure, the Board can't engage in discussion or answer questions during Public Be Heard. Please know that we hear you and take all your comments into consideration. The Board does reserve the right to correct any inaccuracies or misinformation during Public Be Heard. Please limit your comments to 3 minutes, be civil, and do not name any particular individuals or promote any commercial ventures or products. People wishing to express individual student or personnel concerns can bring them to the Superintendent's attention in private.

Further, all individuals at Board meetings are expected to abide by the rules for Public Conduct on School Property as set forth in the district's Code of Conduct. At board meetings, speakers and observers may not engage in behavior that disrupts the meeting, such as shouting, interrupting others, blocking the free movement of others, or obstructing the views of others. The Board President may order the removal of those who are a threat to the safety of others or who disrupt the orderly conduct of the meeting.

We understand community members are passionate about certain issues. We all want our school board meetings to serve as an example to our students. In that spirit, we ask that all speakers and members of the audience maintain civility and show mutual respect.

12. Discussion and Possible Action

12.01 NYSSBA Resolution discussion and review 120

2026 Proposed NYSSBA Resolutions.pdf

The Board voted in favor of Proposed Bylaws 1–5 and Proposed Resolutions 1–3, 5–7, 9–14, 17–19, 21–23, and 25. The Board voted against Proposed Resolutions 26 and 28. Proposed Resolutions 4, 8, 15, 16, 20, 24, and 27 were tabled for discussion.

Motioned by: Rick Knutsen
Seconded by: Rory Smith
Motion carried unanimously.

Proposed Resolutions discussed at the Board table – Unanimous Voting:

- Proposed Resolution 4 – Yes
- Proposed Resolution 8 – Yes
- Proposed Resolution 15 – Yes
- Proposed Resolution 16 – Yes
- Proposed Resolution 20 – Yes
- Proposed Resolution 24 – Yes
- Proposed Resolution 27 – No

13. Consent Agenda

13.01 Approve Consent Agenda

The Board hereby approves item numbers 13.02 - 13.10
Moved by: Jenny Jared; seconded by: Aubrey O'Neal

13.02 Approve Volunteers

The Board of Education hereby approves the following volunteer listed below:
Nicole Aliberte
Christina Augustinos
Stacie Cologero
Flannery McDermott
Carmelina DiSanto Rega
Kelly Dunnege
Laura Golben
Karyn Hochman
Jillian Kahn
Shannon Klitzner
Sean O'Keefe
Richard Pendleton
Nicole Polito
Cassie Pustilnik
Mahlagha Rega
Luba Reznikova

Brittney Schiskey

Lindsay Shands

13.03 Personnel Agenda

The Board of Education hereby approves the personnel agenda as attached

9.29.26 personnel agenda.pdf

13.04 School Counseling Plan 2026-2027

The Board of Education hereby approves of the updates for 2026-2027 to the School Counseling Plan 2026-2027

School Counseling Program 2026-2027.pdf

13.05 Approve Stipulation of Settlement

The Board of Education hereby approves the Stipulation of Settlement dated September 18, 2026 and authorizes the Superintendent to sign such settlement agreement.

13.06 Donations

The Superintendent recommends approval for the attached donations, each contributing to various initiatives within our district, and increasing their respective budgetary revenue & appropriations. The total amount for approval is $7,000.00.

Donation Spreadsheet for 26-27.pdf

13.07 Donations from Dr. Don Solimene

BE IT RESOLVED, that the Board of Education of the Onteora Central School District hereby accepts, with appreciation, the donation from Dr. Don N. Solimene of one Amazon Kindle and four $50 Golden Notebook gift cards, with a total value of $349.99, to recognize students who successfully completed the Summer Reading Passport program.

Reading passport donation memo Sept 2026.pdf

13.08 Warrants

The Board of Education has reviewed and hereby accepts Warrant Schedule 2

13.09 Surplus Items

BE IT HEREBY RESOLVED on recommendation by the Superintendent of Schools that the Board of Education of the Onteora Central School District declare the attached list of items as surplus and authorizes the sale or disposal of such items

Side by Side RF.pdf

WD surplus.pdf

13.10 Schedule U-The Committee on Special Education (CSE) and Committee on Pre-School Special Education (CPSE) Recommendations

The Board hereby approves the Instruction - Schedule U-The Committee on Special Education (CSE) and Committee on Pre-School Special Education (CPSE) Recommendations, Schedule U, #09/26, Confidential, as reviewed by Trustee Smith

14. Contracts and Independent Contractor Retainers

14.01 Approve all Contracts and Independent Contractor Retainers

The Board hereby approves item number 14.02

Moved by: Caroline Jerome; seconded by: Jenny Jared

14.02 Shakespeare Director- L. Sawhill ICR

BE IT HEREBY RESOLVED on recommendation by the Superintendent of Schools that the Board of Education of the Onteora Central School District approve the Independent Contractor Retainer between the Onteora Central School District and Lesley Sawhill retained as Shakespeare Director effective October 1, 2026 to December 31, 2026 at a maximum rate of $3,000.00 with no fringe benefits or deductions and authorizes the Superintendent to sign such an agreement.

L. Sawhill ICR- MS.pdf

15. Policies

15.01 First Reading of Policy 1611 Voting Procedures 173

1611 Voting Procedures

15.02 First Reading of Policy 3421.1 Title IX and Sex Discrimination 175

3421.1 TITLE IX AND SEX DISCRIMINATION

15.03 First Reading of Policy 3422 Sexual Harassment of Employees and Regulation 189

3422 Sexual Harassment of Employees

3422 R Sexual Harassment of Employees

15.04 First Reading of Policy 7420 Interscholastic Athletics 200

7420 INTERSCHOLASTIC ATHLETICS

15.05 First Reading of Policy 7619 Use of Timeouts and Emergency Physical Restraint 203

7619 USE OF TIMEOUTS AND EMERGENCY PHYSICAL RESTRAINT

15.06 First Reading of Policy 8130 Non-Discrimination and Equal Opportunity 207

8130 Non-Discrimination and Equal Opportunity

16. **Break**

16.01 The Board will take a 5 minute break if needed

17. Committee Reports

17.01 Updates from Board Committees

Trustee O'Neal reported on the Audit Committee meeting held the previous day. She shared that it was a great opportunity to learn more about the District's audit process and financial practices.

18. Unfinished Business

18.01 The Board will discuss Unfinished Business

Trustee Jared asked whether the AI guidelines would be shared with families. Superintendent McLaren agreed and stated that the guidelines would be communicated to parents.

Educational Technology Discussion 210

- Why You Should Be a Techno-Skeptic - by Jon Haidt
- The EdTech Revolution Has Failed - by Jared Cooney Horvath
- LAUSD Resolution Screens.pdf

19. New Business

19.01 The Board will discuss New Business

Trustee Jerome asked to discuss the future voting location for the annual budget vote and election at an upcoming BOE meeting.

20. Request for Information

20.01 Board Members will Request Information of the Superintendent

Nothing requested

21. Adjournment

21.01 Adjourn the Meeting. Next meeting is October 20, 2026 at Bennett Elementary School

The meeting is adjourned at 9:12 pm.

Moved by: Rory Smith; seconded by: Faedra Dagirmanjian

Amanda Gates

District Clerk

WELCOME

Woodstock Elementary School

Board of Education Update

September 29, 2026

Scott Richards • Principal



BOARD OF EDUCATION UPDATE

Woodstock Elementary School

September 29, 2026 • Learning beyond the classroom

WES

WELCOME

A snapshot of student learning, community connection, and the work ahead.

Scott Richards • Principal

RECENT FIELD TRIPS



5th Grade • Davis Park



4th Grade • Wilson Park

Learning in the community

UPCOMING



3rd Grade • Historic Huguenot Street



1st Grade • Kesicke Farm

Experiences that bring curriculum to life

COMMUNITY PARTNERS IN ACTION

Community & Safety Partnerships

OCTOBER 7

Fire Prevention Week • Hands-on learning with local first responders



Woodstock Fire Department



Students Learning About Fire Safety



Fire / EMS Vehicle Exploration

PARTNER HIGHLIGHT

Woodstock Fire Department & EMS Team

Hands-on equipment exploration and emergency vehicle orientation

Interactive safety instruction led by local first responders

ENRICHMENT SPOTLIGHT

Kidstock After-School Enrichment

A 4-week enrichment session designed for students in Grades K–2

GRADES K–2

4 Weeks

of exploration, movement, creativity & connection

Beyond the school day

Course Offerings

- Nature Exploration
- Yoga & Sound Movement
- Youth Soccer
- Field Hockey
- Martial Arts / Karate
- Creative Art Party



Outdoor Nature Exploration



Movement / Music / Enrichment

FAMILY & COMMUNITY

PTA Events Past/Upcoming

FALL 2026

Blending community, literacy, STEAM & fun

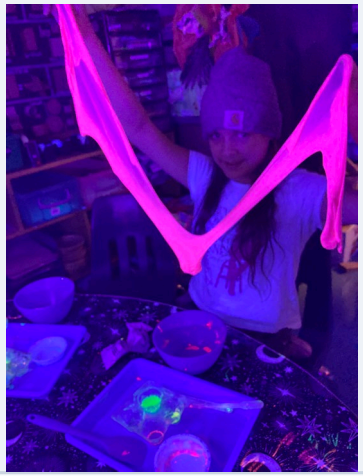
Festival Experiences

- PTA Picnic
- Welcome Back Breakfast
- Open House
- Fall Festival

And so much more!



Costume Parade



Art & Science
“Potions Lab”



ACADEMIC EXCELLENCE

Professional Learning & Teacher Support

Focused professional development that strengthens instruction, safety, and staff capacity

STUDENT SAFETY & AWARENESS

Erin’s Law Training

Partnership with Ulster County Crime Victims Assistance Program

MATHEMATICS CURRICULUM

Illustrative Math

Micro-training and targeted follow-up coaching with David Trantor

MENTORSHIP & CULTURE

Morningside Institute

Dedicated coaching and support for new teaching staff

LITERACY INSTRUCTION

Advancing Literacy

New-teacher support from Teachers College

CURRICULUM FOCUS • FOUNDATIONAL LITERACY

Building Strong Readers

FUNDATIONS

Fundations • Explicit & systematic foundational literacy instruction

01

Phonemic Awareness & Phonics

Sound-symbol mastery and phonological processing

02

Spelling & Handwriting

Multisensory letter formation and spelling patterns

03

Decoding & Fluency

Accuracy, rate and automaticity in reading



Fundations Overview

Video Link

Strong foundations → confident, increasingly independent readers

ONTEORA CENTRAL SCHOOL DISTRICT

AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULES

JUNE 30, 2026

DRAFT

09/22/2026

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INDEPENDENT AUDITORS' REPORT

To the President and the Other Members
of the Board of Education of the
Onteora Central School District
Boiceville, 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 Onteora Central School District (the District), as of and for the year ended June 30, 2026, 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, 2026, 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.

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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 14 and 52 through 61 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.

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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 introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statements.

The supplementary information on pages 62 through 64 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 schedule of expenditures of federal awards 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 September 28, 2026, 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.

Gloversville, New York
September 28, 2026

DRAFT

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2026. This section is a summary of the School District's financial activities based on currently known facts, decisions or conditions. It is also based on both the government-wide and fund-based financial statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the School District's basic financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: Management's Discussion and Analysis (MD&A) (this section), the basic financial statements and required supplementary information. The basic financial statements include two kinds of statements that present different views of the 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 basic financial statements also include notes that provide additional information about the basic financial statements and the balances reported. Required supplementary information follows the basic statements and includes budgetary comparison schedules.

Figure A-1

Summary of the major features of the School District's basic 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.

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Figure A-1

Major Features of the District-wide and Fund Financial Statements

		Fund Financial Statements	
	District-Wide	**Governmental Funds**	**Fiduciary Funds**
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 student activities monies
Required financial statements	• Statement of net position • Statement of activities	• Balance sheet • Statement of revenues, expenditures, and changes in fund balances	• Statement of fiduciary net position • Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/deferred 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.

In the District-wide financial statements, the School District's activities are shown as *Governmental Activities*. Most of the School District's basic services are included here, such as general and special education, transportation and administration. Property taxes and state formula aid finance most of these activities.

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 to manage money for particular purposes (such as repaying its long-term debts) 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 readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps 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 and the capital project fund. Required financial statements are the balance sheet and the statement of revenues, expenditures and changes in fund balances.

- Fiduciary Fund: The School District is the custodian for assets that belong to others, such as the student activities funds. 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.

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Figure A-2 – Condensed Statement of Net Position

	Fiscal Year 2026	Fiscal Year 2025	Percentage Change (Incr.;-Decr.)
Assets			
Current and other assets	$ 42,574,924	$ 41,247,897	3.2%
Capital assets - net	50,768,239	46,273,937	9.7%
Total Assets	93,343,163	87,521,834	6.7%
Deferred Outflows of Resources			
Other post-employment benefits	7,160,510	0	100.0%
Pensions	8,509,586	8,678,190	-1.9%
Total Deferred Outflows of Resources	15,670,096	8,678,190	80.6%
Liabilities			
Current liabilities	3,815,437	3,972,407	-4.0%
Long-term liabilities	145,590,824	133,937,778	8.7%
Total Liabilities	149,406,261	137,910,185	8.3%
Deferred Inflows of Resources			
Other post-employment benefits	26,777,222	50,367,738	-46.8%
Pensions	6,185,516	3,922,250	57.7%
Total Deferred Inflows of Resources	32,962,738	54,289,988	-39.3%
Net Position			
Net investment in capital assets	50,743,724	46,236,256	9.7%
Restricted	19,846,491	18,006,747	10.2%
Unrestricted	(143,945,955)	(160,243,152)	10.2%
Total Net Position	$ (73,355,740)	$ (96,000,149)	23.6%

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Figure A-3 – Changes in Net Position from Operating Results

	Fiscal Year 2026	Fiscal Year 2025	Percentage Change (Incr.;-Decr.)
Revenues			
Program Revenues			
Charges for services	$ 365,828	$ 344,229	6.3%
Operating grants and contributions	2,246,979	5,099,160	-55.9%
General Revenues			
Property taxes	49,579,224	48,539,797	2.1%
State formula aid	10,407,621	10,357,783	0.5%
Use of money and property	1,732,516	1,962,281	-11.7%
Sale of property and compensation for loss	557,831	12,757	4272.7%
Miscellaneous	614,431	725,168	-15.3%
Total Revenues	65,504,430	67,041,175	-2.3%
Expenses			
General support	7,449,405	6,592,731	13.0%
Instruction	29,177,987	25,640,740	13.8%
Transportation	5,248,760	4,550,152	15.4%
Community service	20,000	20,000	0.0%
Debt service	4,605	10,052	-54.2%
Cost of sales – Lunch Program	959,264	784,640	22.3%
Total Expenses	42,860,021	37,598,315	14.0%
Total Decrease in Net Position	$ 22,644,409	$ 29,442,860	-23.1%

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Figure A-4 – Revenue Sources for 2026 – Total Governmental Activities

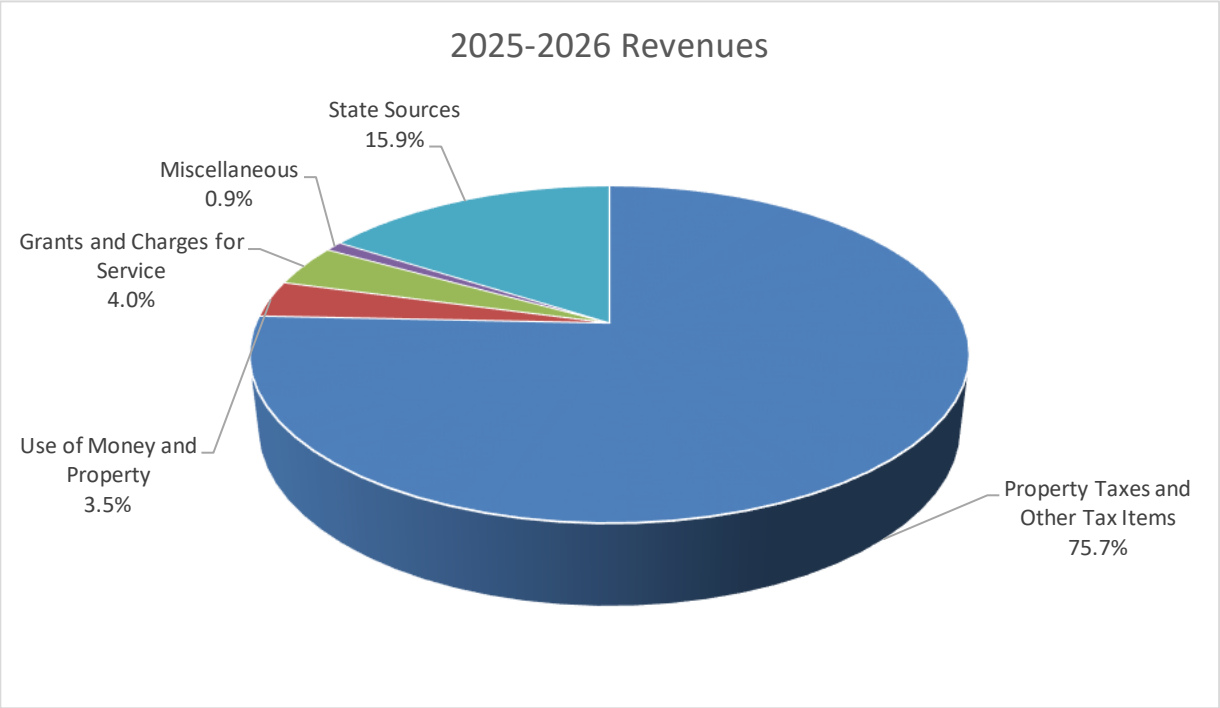


Figure A-5 – Expenses for 2026 – Total Governmental Activities

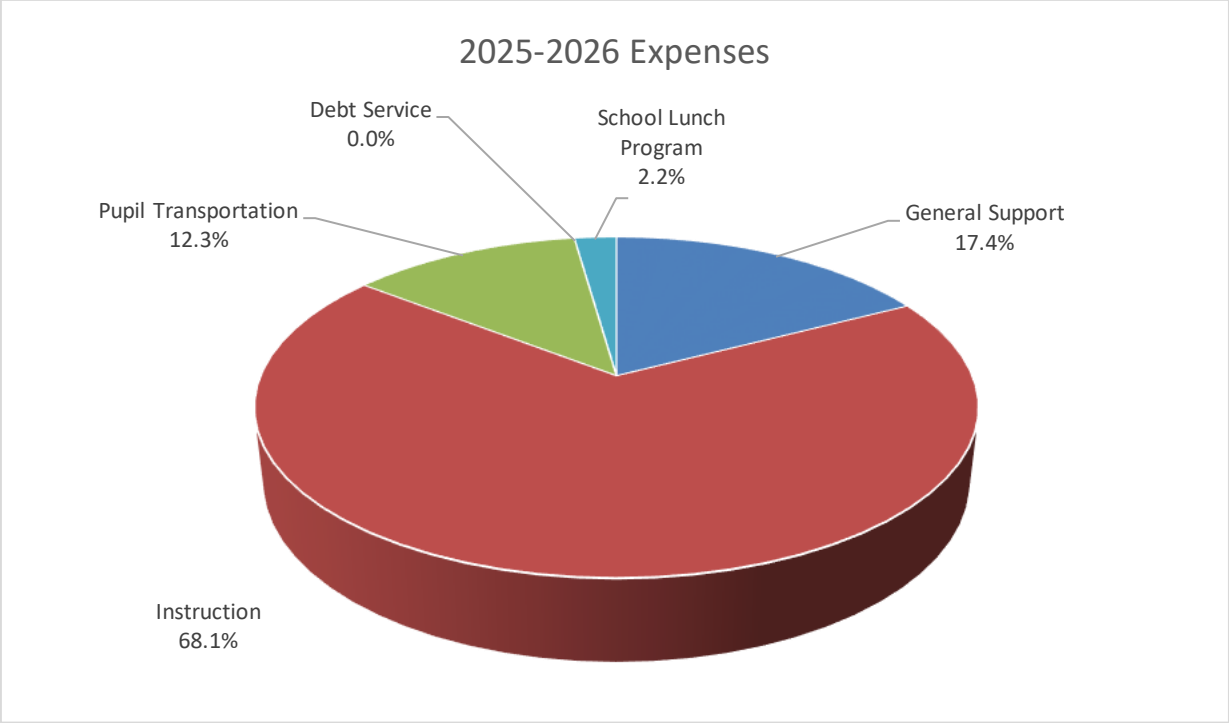


Figure A-6 presents the cost of several of the School District's major activities. The table also shows each activity's net cost (total cost less fees generated by the activity and intergovernmental aid provided for specific programs). The net cost shows the financial burden placed on the School District's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

Figure A-6 – Net Cost of Governmental Activities

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2026	2025	(Incr.; -Decr.)	2026	2025	(Incr.; -Decr.)
General support	$ 7,449,405	$ 6,592,731	13.0%	$ 7,449,405	$ 6,592,731	13.0%
Instruction	29,177,987	25,640,740	13.8%	27,432,651	21,087,741	30.1%
Pupil transportation	5,248,760	4,550,152	15.4%	5,248,760	4,550,152	15.4%
Community service	20,000	20,000	0.0%	20,000	20,000	0.0%
Debt service - interest	4,605	10,052	-54.2%	4,605	10,052	-54.2%
Cost of sales - lunch program	959,264	784,640	22.3%	91,793	(105,750)	-186.8%
Totals	$ 42,860,021	$ 37,598,315		$ 40,247,214	$ 32,154,926	

DETAILED ANALYSES

Governmental Activities Overall

The School District's 2026 revenue was $65,504,430, a decrease of $1,536,745 and 2.3%. The decrease was primarily due to a decrease in federal grants. Property taxes and New York State aid accounted for the majority of revenue by contributing 72.5% and 15.9% of the total revenue raised. The remainder of revenue came from fees for services, use of money and property, operating grants and other miscellaneous sources.

The cost of all programs and services totaled $42,860,021 for 2026. This was an increase of $5,261,706 and 14.0% over prior year. The increase was primarily due to increase in other post-employment benefits. In 2026 and 2025, 80.2% and 80.3% of expenses are for the education, supervision, and transportation of students, respectively.

Net position was $(73,355,740) as of June 30, 2026, which was an increase of $22,644,409 and 23.6% over the prior year.

General Fund

Assets in the General Fund were $31,602,058 and $33,706,843 for the fiscal years ended 2026 and 2025, respectively. The decrease of $2,104,785, or 6.24%, from year to year was primarily due to the transfer of capital reserve funds to a voter-approved capital project fund.

Liabilities in the General Fund were $3,559,078 and $6,558,073 for the fiscal years ended 2026 and 2025, respectively. The decrease of $2,998,995, or 45.73%, from year to year was primarily due to a reduction in the amount the General Fund owed the Capital Fund.

Fund balance in the General Fund was $28,042,980 and $27,148,770 for the fiscal years ended 2026 and 2025, respectively. The increase of $894,210, or 3.29%, from year to year was due to revenues exceeding expenditures.

Revenues in the General Fund were $62,996,099 and $61,689,225 for the fiscal years ended 2026 and 2025, respectively. The increase of $1,306,784, or 2.12%, from year to year was primarily due to the sale of real property (West Hurley Elementary School) and higher real property tax collections.

Expenditures in the General Fund were $57,628,477 and $55,976,686 for the fiscal years ended 2026 and 2025, respectively. The increase of $1,651,791, or 2.95%, from year to year was primarily due to increases in employee benefits and interfund transfers.

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Special Aid Fund

Assets in the Special Aid Fund were $1,209,385 and $1,173,033 for the fiscal years ended 2026 and 2025, respectively. The increase of $36,352, or 3.10%, from year to year was due to higher amounts due from the state government.

Liabilities in the Special Aid Fund were $1,209,385 and $1,173,033 for the fiscal years ended 2026 and 2025, respectively. The increase of $36,352, or 3.10%, from year to year was due to higher amounts due to other funds, consistent with the increase in amounts due from the state government.

Fund balance in the Special Aid Fund was $-0- for the fiscal years ended 2026 and 2025. There was no year-over-year change.

Revenues in the Special Aid Fund were $1,531,103 and $4,365,503 for the fiscal years ended 2026 and 2025, respectively. The decrease of $2,834,400, or 64.93%, from year to year was due to reduced grant funding received by the District, with the loss of the ARP grant representing the largest decrease.

Expenditures in the Special Aid Fund were $1,580,865 and $2,017,056 for the fiscal years ended 2026 and 2025, respectively. The decrease of $436,191, or 21.63%, from year to year was due to reduced grant-funded program activity, driven primarily by the loss of the ARP grant.

School Lunch Fund

Assets in the School Lunch Fund were $790,162 and $568,177 for the fiscal years ended 2026 and 2025, respectively. The increase of $221,985, or 39.07%, from year to year was primarily due to increased cash resulting from amounts borrowed from the General Fund.

Liabilities in the School Lunch Fund were $554,603 and $282,276 for the fiscal years ended 2026 and 2025, respectively. The increase of $272,327, or 96.48%, from year to year was due to a higher amount due to the General Fund related to these borrowings.

Fund balance in the School Lunch Fund was $235,559 and $285,901 for the fiscal years ended 2026 and 2025, respectively. The decrease of $50,342, or 17.61%, from year to year was due to expenditures exceeding revenues.

Revenues in the School Lunch Fund were $867,710 and $898,870 for the fiscal years ended 2026 and 2025, respectively. The decrease of $31,160, or 3.47%, from year to year was primarily due to the absence of donations received in 2026.

Expenditures in the School Lunch Fund were $1,253,052 and $1,210,884 for the fiscal years ended 2026 and 2025, respectively. The increase of $42,168, or 3.48%, from year to year was primarily due to increased employee benefit costs.

Capital Fund

Assets in the Capital Fund were $5,134,068 and $7,613,703 for the fiscal years ended 2026 and 2025, respectively. The decrease of $2,479,635, or 32.57%, from year to year was primarily due to the closeout of certain capital projects and a reduction in amounts due from other funds.

Liabilities in the Capital Fund were $278,439 and $697,343 for the fiscal years ended 2026 and 2025, respectively. The decrease of $418,904, or 60.07%, from year to year was primarily due to the closeout of projects and the reduction of related obligations in advance of the upcoming consolidation capital project.

Fund balance in the Capital Fund was $4,855,629 and $6,916,360 for the fiscal years ended 2026 and 2025, respectively. The decrease of $2,060,731, or 29.80%, from year to year was primarily due to the closeout of certain capital projects.

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Revenues in the Capital Fund were $-0- for the fiscal years ended 2026 and 2025. There was no year-over-year change.

Expenditures in the Capital Fund were $6,149,381 and $4,759,698 for the fiscal years ended 2026 and 2025, respectively. The increase of $1,389,683, or 29.20%, from year to year was primarily due to the final closeout of certain capital projects.

CM Misc. Special Revenue Fund

Assets in the CM Misc. Special Revenue Fund were $88,037 and $87,039 for the fiscal years ended 2026 and 2025, respectively. The increase of $998, or 1.15%, from year to year was due to higher donation balances.

Liabilities in the CM Misc. Special Revenue Fund were $-0- for the fiscal years ended 2026 and 2025. There was no year-over-year change.

Fund balance in the CM Misc. Special Revenue Fund was $88,037 and $87,039 for the fiscal years ended 2026 and 2025, respectively. The increase of $998, or 1.15%, from year to year was due to increased donations.

Revenues in the CM Misc. Special Revenue Fund were $109,518 and $87,577 for the fiscal years ended 2026 and 2025, respectively. The increase of $21,941, or 25.05%, from year to year was due to higher individual donations designated for senior awards.

Expenditures in the CM Misc. Special Revenue Fund were $108,520 and $82,285 for the fiscal years ended 2026 and 2025, respectively. The increase of $26,235, or 31.88%, from year to year was due to increases in both the dollar amount of certain awards and the number of recipients.

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SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

As of June 30, 2026, the School District had $50,768,239 invested in a broad range of capital assets including land, buildings, buses, athletic facilities, computers and other educational equipment, net of accumulated depreciation.

Capital Assets

Figure A-7 – Capital Assets (Net of Accumulated Depreciation)

	Fiscal Year 2026	Fiscal Year 2025
Land	$ 20,626	$ 20,626
Construction in progress	10,867,990	4,718,609
Buildings, furniture and equipment	39,879,623	41,534,702
Totals	$ 50,768,239	$ 46,273,937

The District's capital assets were higher on June 30, 2026, than they were the year before, increasing by $4,494,302. This change in capital assets occurred due to the ongoing capital projects and related depreciation.

Long-Term Debt

As of June 30, 2026, the School District had $145,010,361in 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.

Figure A-8 – Outstanding Long-Term Debt

	Fiscal Year 2026	Fiscal Year 2025
Other debt	$ 145,010,361	$ 131,616,127
Totals	$ 145,010,361	$ 131,616,127

During 2026, the School District added no new bonds and paid down its debt by retiring $13,166 of outstanding installment purchase debt. Other debt represented judgment and claims, compensated absences and other post-employment benefits.

The District has a Moody's Bond Rating of Aa2/No Outlook.

Table A-9 – Other Information

Onteora Central School District's enrollment for the past 5 years is as follows:

2021-2022	1,114
2022-2023	1,091
2023-2024	1,049
2024-2025	1,007
2025-2026	1,001

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CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

For 2025-2026, the District saw favorable year-end operating results, with revenues exceeding expenditures by $2 million. The largest area of revenue increase was interest income that is still high, despite analysts' expectations of rate decreases. That coupled with lower-than-expected expenditure in areas such as Special Education, Transportation and Benefits has helped fuel this positive outcome. The District is using the year end surplus to fund a new Capital Reserve that the voters approved as part of the May 2026 budget vote.

Although the financial statements primarily reflect the District's financial position and activity for the current fiscal year, two significant long-term factors should be considered in evaluating the District's financial condition: continued enrollment decline and the planned consolidation of the District from three buildings to two**.**

Declining enrollment is expected to affect future staffing, instructional programming, transportation, facilities and other operating costs. The District will continue to monitor enrollment trends and evaluate whether the current cost structure is sustainable as enrollment changes. Costs for employee salaries and benefits, such as health insurance, retirement and workers' compensation, continue to account for a substantial portion of the budget.

In December 2025, the District voters approved a $41.9 million Capital Project. The Capital Project will be funded by $15 million in cash and a planned borrowing of $26.9 million. This project will add 8 new classrooms and additional restrooms to the Bennett Elementary School. In addition, there will be a new larger art room, expanded library, security vestibule next to a relocated main office, a newly redesigned drop off-pick up area and a safer outdoor play location. At the MS/HS, science classrooms will be modernized, the health office will be updated, and the drainage and accessibility will be improved at the outdoor sports field. The HS/MS track was resurfaced over the summer of 2026.

Upon completion of this project in August 2028, the District will no longer use Woodstock as instructional space and will consolidate all K-12 students into a single campus in Boiceville, NY. Similar to the Phoenicia school, the District hopes to work with the Town of Woodstock to see what, if any, potential community use can be done with the building. This planned consolidation will streamline operations, eliminate duplication and create greater efficiencies over time. This consolidation will also come with increased expenditures in the form of annual debt payments.

On the downside, the District is still facing the potential loss of Foundation Aid. Though the Governor seems to have put her plan to eliminate the Hold Harmless provision of the Foundation Aid formula on hold, there is still the potential of a reduction, or at the very least, limited increases. If the formula does not change the District could lose $7 million of the little over $7.6 million it receives in Foundation Aid. This represents over 10% of Onteora' s revenue. With the Tax Levy Limit still in existence, the District would have no way of replacing this lost revenue without a tax override, which would require a 60% supermajority to pass and has historically not passed.

For the 2026-2027 school year, the District is looking at increased costs for health insurance, utilities and transfer to capital. An additional $1 million over the typical $2.5 million of fund balance to help balance the budget is being used to complete a project at the MS/HS that replaces the elevator that is currently unusable and is over 50 years old, renovate the MS gym floor and remove asbestos in certain areas of the HS.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the 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, please contact:

Monica LaClair, CPA
Assistant Superintendent for Business
Onteora Central School District
4166 State Route 28
Boiceville, New York 12412

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ONTEORA CENTRAL SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2026

ASSETS	
Cash	
Unrestricted	$ 15,264,539
Restricted	19,846,491
Receivables	
State and Federal aid	1,627,465
Other receivables	48,782
Inventories	23,527
Net pension asset - proportionate share	5,764,120
Capital assets, net of depreciation	50,768,239
Total Assets	93,343,163
DEFERRED OUTFLOWS OF RESOURCES	
Other post-employment benefits	7,160,510
Pensions	8,509,586
Total Deferred Ouflows of Resources	15,670,096
LIABILITIES	
Payables	
Accounts payable	981,766
Accrued liabilities	296,785
Due to other governments	1,474
Long-term liabilities	
Due and payable within one year	
Compensated absences payable	210,079
Due to Teachers' Retirement System	2,075,386
Due to Employees' Retirement System	234,343
Installment purchase debt	15,604
Due and payable after one year	
Installment purchase debt	8,911
Judgment and claim	988,311
Other post-employment benefits	141,663,324
Net pension liability - proportionate share	806,146
Compensated absences payable	2,124,132
Total Liabilities	149,406,261
DEFERRED INFLOWS OF RESOURCES	
Other post-employment benefits	26,777,222
Pensions	6,185,516
Total Deferred Inflows of Resources	32,962,738
NET POSITION	
Net investment in capital assets	50,743,724
Restricted	
Unemployment insurance reserve	749,004
Retirement contribution reserve fund - TRS	2,058,165
Capital reserve	11,540,220
Repair reserve	33,674
Retirement contribution reserve fund - ERS	3,880,749
Employee benefit accrued liability reserve	1,584,679
Unrestricted	(143,945,955)
Total Net Position	$ (73,355,740)

See notes to basic financial statements.

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ONTEORA CENTRAL SCHOOL DISTRICT

STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION

FOR THE YEAR ENDED JUNE 30, 2026

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants	Net (Expense) Revenue and Changes in Net Position
FUNCTIONS/PROGRAMS				
General support	$ 7,449,405	$ 0	$ 0	$ (7,449,405)
Instruction	29,177,987	(214,233)	(1,531,103)	(27,432,651)
Pupil transportation	5,248,760	0	0	(5,248,760)
Debt service	4,605	0	0	(4,605)
Community service	20,000	0	0	(20,000)
School lunch program	959,264	(151,595)	(715,876)	(91,793)
Total Functions and Programs	$ 42,860,021	$ (365,828)	$ (2,246,979)	(40,247,214)
GENERAL REVENUES				
Real property taxes				48,148,534
Other tax items				1,430,690
Use of money and property				1,732,516
Sale of property and compensation for loss				557,831
Miscellaneous				614,431
State sources				10,407,621
Total General Revenues				62,891,623
CHANGE IN NET POSITION				22,644,409
TOTAL NET POSITION - BEGINNING OF YEAR				(96,000,149)
TOTAL NET POSITION - END OF YEAR				$ (73,355,740)

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See notes to basic financial statements.

ONTEORA CENTRAL SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2026

	General	Special Aid	School Lunch	CM Misc. Special Revenue	Capital	Total Governmental Funds
ASSETS						
Cash						
Unrestricted	$ 9,209,354	$ 374,987	$ 673,374	$ 88,037	$ 4,918,787	$ 15,264,539
Restricted	19,846,491	0	0	0	0	19,846,491
Due from other funds	1,811,762	0	0	0	201,144	2,012,906
State and Federal aid	705,709	834,398	87,358	0	0	1,627,465
Other receivables	28,742	0	5,903	0	14,137	48,782
Inventories	0	0	23,527	0	0	23,527
TOTAL ASSETS	$ 31,602,058	$ 1,209,385	$ 790,162	$ 88,037	$ 5,134,068	$ 38,823,710
LIABILITIES						
Accounts payable	$ 752,575	$ 863	$ 0	$ 0	$ 228,328	$ 981,766
Accrued liabilities	295,630	0	0	0	0	295,630
Due to other funds	201,144	1,208,522	553,129	0	50,111	2,012,906
Due to other governments	0		1,474	0	0	1,474
Due to Employees' Retirement System	234,343	0	0	0	0	234,343
Due to Teachers' Retirement System	2,075,386	0	0	0	0	2,075,386
Total Liabilities	3,559,078	1,209,385	554,603	0	278,439	5,601,505
FUND BALANCE						
Nonspendable						
Inventory	0	0	23,527	0	0	23,527
Restricted						
Unemployment insurance reserve	749,004	0	0	0	0	749,004
Retirement contribution reserve fund - TRS	2,058,165	0	0	0	0	2,058,165
Capital reserve	11,540,220	0	0	0	0	11,540,220
Repair reserve	33,674	0	0	0	0	33,674
Retirement contribution reserve fund - ERS	3,880,749	0	0	0	0	3,880,749
Employee benefit accrued liability reserve	1,584,679	0	0	0	0	1,584,679
Assigned	4,641,873	0	212,032	88,037	4,855,629	9,797,571
Unassigned	3,554,616	0	0	0	0	3,554,616
Total Fund Balance	28,042,980	0	235,559	88,037	4,855,629	33,222,205
TOTAL LIABILITIES AND FUND BALANCE	$ 31,602,058	$ 1,209,385	$ 790,162	$ 88,037	$ 5,134,068	$ 38,823,710

See notes to basic financial statements.

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ONTEORA CENTRAL SCHOOL DISTRICT

RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO STATEMENT OF NET POSITION

JUNE 30, 2026

Total balance - governmental funds balance sheet (page 17)	$ 33,222,205
Add:	
Land, building and equipment, net of accumulated depreciation	50,768,239
Pensions	7,282,044
Total	58,050,283
Deduct:	
Accrued interest	1,155
Compensated absences	2,334,211
Other post-employment benefits	161,280,036
Judgment and claim	988,311
Installment purchase debt	24,515
Total	164,628,228
NET POSITION, GOVERNMENTAL ACTIVITIES	$ (73,355,740)

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See notes to basic financial statements.

ONTEORA CENTRAL SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2026

	General	Special Aid	School Lunch	CM Misc. Special Revenue	Capital	Total Governmental Funds
REVENUES						
Real property taxes	$ 48,148,534	$ 0	$ 0	$ 0	$ 0	$ 48,148,534
Other tax items	1,430,690	0	0	0	0	1,430,690
Charges for services	214,233	0	0	0	0	214,233
Use of money and property	1,731,558	0	88	870	0	1,732,516
Sale of property and compensation for loss	557,831	0	0	0	0	557,831
Miscellaneous	505,632	0	151	108,648	0	614,431
State sources	10,407,621	619,437	218,793	0	0	11,245,851
Federal sources	0	911,666	456,478	0	0	1,368,144
Surplus food	0	0	40,605	0	0	40,605
Sales - school lunch	0	0	151,595	0	0	151,595
Total Revenues	62,996,099	1,531,103	867,710	109,518	0	65,504,430
EXPENDITURES						
General support	7,104,484	0	0	108,520	0	7,213,004
Instruction	26,908,898	1,499,788	0	0	0	28,408,686
Pupil transportation	5,004,058	75,674	0	0	0	5,079,732
Community service	20,000	0	0	0	0	20,000
Employee benefits	18,572,436	5,403	351,875	0	0	18,929,714
Debt service						
Principal	13,166	0	0	0	0	13,166
Interest	5,435	0	0	0	0	5,435
Cost of sales	0	0	901,177	0	0	901,177
Capital outlay	0	0	0	0	6,149,381	6,149,381
Total Expenditures	57,628,477	1,580,865	1,253,052	108,520	6,149,381	66,720,295
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,367,622	(49,762)	(385,342)	998	(6,149,381)	(1,215,865)
OTHER FINANCING SOURCES AND USES						
Operating transfers in	15,994	49,762	335,000	0	4,104,644	4,505,400
Operating transfers (out)	(4,489,406)	0	0	0	(15,994)	(4,505,400)
Total Other Financing Sources (Uses)	(4,473,412)	49,762	335,000	0	4,088,650	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND USES	894,210	0	(50,342)	998	(2,060,731)	(1,215,865)
FUND BALANCE - BEGINNING OF YEAR	27,148,770	0	285,901	87,039	6,916,360	34,438,070
FUND BALANCE - END OF YEAR	$ 28,042,980	$ 0	$ 235,559	$ 88,037	$ 4,855,629	$ 33,222,205

See notes to basic financial statements.

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ONTEORA 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, 2026

REVENUES - STATEMENT OF ACTIVITIES		$ 65,504,430
EXPENDITURES	66,720,295	
Add:		
Depreciation	2,138,026	
Increase in judgment and claims	331,461	
Increase in compensated absences	22,946	
	2,492,433	
Deduct:		
Fixed assets additions	6,632,328	
Decrease in accrued interest	830	
Other post-employment benefits	17,698,033	
Pensions	2,008,350	
Principal payments of long-term debt	13,166	
	26,352,707	
EXPENDITURES - STATEMENT OF ACTIVITIES		42,860,021
CHANGE IN NET POSITION		$ 22,644,409

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See notes to basic financial statements.

ONTEORA CENTRAL SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2026

	Custodial Funds
ASSETS	
Cash	$ 61,125
Total Assets	$ 61,125
NET POSITION	
Reserved for extraclassroom activity	$ 61,125

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2026

ADDITIONS	
Extraclassroom receipts	$ 54,300
Total Additions	54,300
DEDUCTIONS	
Extraclassroom disbursements	44,355
Total Deductions	44,355
CHANGE IN NET POSITION	9,945
NET POSITION - BEGINNING OF YEAR	51,180
NET POSITION - END OF YEAR	$ 61,125

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See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Onteora Central School District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government 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 Onteora 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 seven 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 basic 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) 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 included with these basic financial statements. The District accounts for assets held as a custodian for various student organizations in a Custodial Fund.

B) Joint Venture

The District is a component district in the Ulster County 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.

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

B) Joint Venture – (Continued)

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

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, §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 $5,191,364 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 $693,383.

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

C) Basis of Presentation

1) 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, while the capital grants column reflects capital-specific 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 program expenses and 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.

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

C) Basis of Presentation – (Continued)

2) Funds Statements

The funds 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.

Governmental funds are those through which most governmental functions are financed. The acquisition, use, and balances of expendable financial resources, and the related liabilities are accounted for through governmental funds. The emphasis of governmental fund financial statements is on major funds as defined by GASB, 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.

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, child nutrition or 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, or the right-to-use capital facilities and other capital and intangible assets.

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.

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.

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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, lease liabilities, claims and judgments, compensated absences, workers' compensation, pensions, and other-post employment benefits, which are recognized as expenditures to the extent they have matured. General capital assets and intangible lease assets 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) Real 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 November 4.

Uncollected real property taxes are subsequently enforced by the County in which the District is located. The County pays an amount representing uncollected real property taxes transmitted to the County 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 expenditure and revenues to provide financing or other services. This includes the transfer of unrestricted general fund revenues to finance various programs that the District must account for in other funds in accordance with budgetary authorizations.

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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 9 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, pension costs, OPEB, workers' compensation liabilities, potential contingent liabilities and useful lives of capital assets and intangible lease 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.

Certain cash balances are restricted by various legal and contractual obligations, such as legal reserves or debt agreements.

J) Receivables

Receivables 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.

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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 donated by the U. S. Department of Agriculture, at the Government's assigned value, which approximate market. Purchases of inventoriable 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 or estimated historical costs, based on appraisals conducted by independent third-party professionals. 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:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Buildings	$ 5,000	Straight-line	40
Building improvements	5,000	Straight-line	20
Furniture and equipment	5,000	Straight-line	5-15

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.

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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 two 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 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, 2026, 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, 2026 for ERS and June 30, 2025 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.

	ERS	TRS
Measurement date	March 31, 2026	June 30, 2025
District's proportionate share of the net pension asset (liability)	$ (806,146)	$ 5,764,120
District's portion of the Plan's total net pension asset (liability)	(0.0142889)%	0.097349%
Change in proportion since the prior measurement date	(0.0006766)%	(0.006006)%

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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, 2026, the District recognized its proportionate share of pension expense of $864,695 for ERS and $309,041 for TRS. At June 30, 2026, 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	$ 461,324	$ 3,021,684	$ 0	$ 0
Changes of assumptions	138,380	2,281,836	0	62,147
Net difference between projected and actual earnings on pension plan investments	0	0	1,445,465	4,501,763
Changes in proportion and differences between the District's contributions and proportionate share of contributions	135,682	408,455	176,141	0
District's contributions subsequent to the measurement date	234,343	1,827,882	0	0
Total	$ 969,729	$ 7,539,857	$ 1,621,606	$ 4,563,910

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, 2027 for ERS and June 30, 2027 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:		
2027	$ 303,480	$ (1,137,089)
2028	(536,615)	(1,223,706)
2029	(328,252)	(201,232)
2030	(324,833)	559,101
2031	0	119,827
Thereafter	0	0

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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 liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

	ERS	TRS
Measurement date	March 31, 2026	June 30, 2025
Actuarial valuation date	April 1, 2025	June 30, 2024
Interest rate	5.9%	6.95%
Salary scale	5.2%	2.04% – 5.80%
Decrement tables	April 1, 2020 - March 31, 2025 Systems experience	July 1, 2019 - June 30, 2024 Systems experience
Inflation rate	2.9%	2.5%
Projected cost of living adjustments	1.5%	1.4%

For ERS, annuitant mortality rates are based on April 1, 2020 through March 31, 2025 System's experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2021. For TRS, annuitant mortality rates are based on plan member experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2021.

For ERS, the actuarial assumptions used in the April 1, 2025 valuation are based on the results of an actuarial experience study for the period April 1, 2020 through March 31, 2025. For TRS, the actuarial assumptions used in the June 30, 2024 valuation are based on the results of an actuarial experience study for the period July 1, 2019 through June 30, 2024.

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:

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

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

Actuarial Assumptions – (Continued)

	ERS	TRS
Measurement date	March 31, 2026	June 30, 2025
Asset type		
Domestic equity	3.29%	6.70%
International equity	5.85	7.40
Global equities	0	7.00
Real estate	5.20	6.50
Domestic fixed income securities	0	2.60
Global bonds	0	2.40
High-yield bonds	0	4.70
Real estate debt	0	3.80
Private debt	0	6.10
Fixed income	1.75	0
Credit	5.10	0
Private equity/alternative investments	7.00	9.80
Opportunistic/ARS portfolio	5.13	0
Cash	0.25	0.60
Real assets	5.54	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:

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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)

ERS	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
District's proportionate share of the net pension asset (liability)	$(5,505,758)	$ (806,146)	$ 3,122,937

TRS	1% Decrease (5.95%)	Current Assumption (6.95%)	1% Increase (7.95%)
District's proportionate share of the net pension asset (liability)	$(11,075,829)	$ 5,764,120	$19,934,060

Changes of Assumptions

Changes of assumptions about future economic or demographic factors or other inputs are amortized over a closed period equal to the average of the expected service lives of all employees that are provided with pension benefits.

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:

	(Dollars in thousands)		
	ERS	TRS	Total
Measurement date	March 31, 2026	June 30, 2025	
Employers' total pension asset (liability)	$(253,773,040)	$(148,272,068)	$(402,045,108)
Plan fiduciary net position asset (liability)	248,131,290	154,193,125	402,324,415
Employers' net pension asset (liability)	(5,641,750)	5,921,057	279,307
Ratio of plan fiduciary net position to the employers' total pension asset (liability)	97.78%	104.0%	100.07%

Payables to the Pension Plan

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, 2026, represent the projected employer contribution for the period of April 1, 2026 through June 30, 2026, based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2026, amounted to $234,343.

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

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

Payables to the Pension Plan – (Continued)

For TRS, employer and employee contributions for the fiscal year ended June 30, 2026 are paid to the System in September, October and November 2026, through a state aid intercept. Accrued retirement contributions as of June 30, 2026, represent employee and employer contributions for the fiscal year ended June 30, 2026 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, 2026, amount to $2,075,386.

Additional pension information can be found in Note 10.

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, 2026.

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.

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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. Health care 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. BANs that are replaced with long-term financing or renewed subsequent to the year-end but before the issuance of the financial statements are treated as long-term liabilities, as these notes will not require the use of working capital during that period. State law requires that BANs issued for capital purposes be converted to long-term financing within five years after the original issue date.

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 funds financial statements when due.

DRAFT

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

R) Accrued Liabilities and Long-Term Obligations – (Continued)

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

District-Wide Statements

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, constructions or improvements of, and the right-to-use assets, net of any unexpended proceeds.

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 fund basis statements there are five classification 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 $23,527.

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.

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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 School 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.

Repairs

According to General Municipal Law §6-d, 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.

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.

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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.

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.

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, 2026.

4. Assigned

Includes amounts that are constrained by the 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.

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

S) Equity Classifications – (Continued)

Funds Statements – (Continued)

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.

Order of Use of Fund Balance

The District's policy is to annually determine the appropriate use of fund balance upon recommendation of the Superintendent and Board of Education.

T) New Accounting Standards

The District has adopted all current statements of the Governmental Accounting Standards Board (GASB) that are applicable. At June 30, 2026, the District implemented the following new standards issued by GASB:

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.

U) Future Changes in Accounting Standards

GASB has issued Statement No. 105, *Subsequent Events*, effective for the year ending June 30, 2027. This statement's objective is to improve financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of the financial statement users.

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

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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 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.

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 deferred inflows of resources, and long-term assets and liabilities, and deferred outflows of resources.

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

Differences between the funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of five broad categories. The amounts shown below represent:

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 current financial resources measurement focus and the modified accrual basis, whereas the economic resources measurement focus and 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 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 acquisition of capital items or financing of intangible lease assets in the fund statements and depreciation or amortization expense on those items as recorded in the Statement of Activities.

iii) Long-Term Debt Transaction Differences

Long-term debt transaction differences occur because the issuance of long-term debt provides current financial resources to governmental funds, but is recorded as a liability in the Statement of Net Position. In addition, both interest and principal payments are recorded as expenditures in the fund statements when due and payable, whereas interest expense is recorded in the Statement of Activities as it accrues, 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 recognizing pension costs using the current financial resources measurement focus and the modified accrual basis of accounting, whereby an expenditure is recognized based on the contractually required contribution as calculated by the plan, versus the economic resources measurement focus and the accrual basis of accounting, whereby an expense is recognized related to the District's proportionate share of the collective pension expense of the plan.

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

B) Statement of Revenues, Expenditures and Changes in Fund Balance vs. Statement of Activities – (Continued)

v) OPEB Differences

OPEB differences occur as a result of recognizing OPEB costs using the current financial resources measurement focus and the modified accrual basis of accounting, whereby an expenditure is recognized for health insurance premiums and OPEB costs as they mature (come due for payment), versus the economic resources measurement focus and the accrual basis of accounting, whereby an expense is recognized related to the future cost of benefits in retirement over the term of employment.

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets

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. Supplemental appropriations occurred during the year, see supplementary information on page 62.

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.

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NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – (CONTINUED)

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.

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.

As of June 30, 2026, all District bank balances were collateralized with a third-party bank with the collateral held in the District's name.

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	17,777,363

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 $19,846,491 within the governmental funds and $61,125 within the fiduciary funds.

The District does not typically purchase investments for a long enough duration to cause it to believe that it is exposed to any material interest rate risk.

The District does not typically purchase investments denominated in foreign currency and is not exposed to foreign currency risk.

NOTE 5 – INVESTMENT POOL

The District participates in multi-municipal cooperative investment pool agreement pursuant to New York State General Municipal Law Article 5-G, § 119-O, whereby it holds a portion of the investments in cooperation with other participants. At June 30, 2026, the School District held $22,292,389 in investments consisting of various investments in securities issued by the United States and its agencies. The investments are highly liquid and considered to be cash equivalents. The following amounts are included as unrestricted cash:

Fund	Amount
General	$22,292,389

The above amount represents the cost of the investment pool shares and is considered to approximate fair value. The investment pools are SEC registered and categorically exempt from the New York State collateralization requirements.

NOTE 6 – CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2026, were as follows:

	Beginning Balance	Additions	Retirements/ Reclassifications	Ending Balance
Governmental activities:				
Capital assets that are not depreciated:				
Land	$ 20,626	$ 0	$ 0	$ 20,626
Construction in process	4,718,609	6,149,381	0	10,867,990
Total nondepreciable historical cost	4,739,235	6,149,381	0	10,888,616
Capital assets that are depreciated:				
Land improvements	2,806,121	0	0	2,806,121
Building and improvements	57,684,757	0	926,700	56,758,057
Furniture and equipment	5,498,986	567,685	319,305	5,747,366
Total depreciable historical cost	65,989,864	567,685	1,246,005	65,311,544
Less accumulated depreciation:				
Buildings, furniture and equipment	24,455,162	2,138,026	1,161,267	25,431,921
Total accumulated depreciation	24,455,162	2,138,026	1,161,267	25,431,921
Net depreciable historical cost	41,534,702	(1,570,341)	84,738	39,879,623
Total historical cost, net	$ 46,273,937	$ 4,579,040	$ 84,738	$ 50,768,239

Depreciation was allocated to the following programs as follows:	
General support	$ 362,988
Instruction	1,451,478
Pupil transportation	259,538
School lunch program	64,022
Total	$ 2,138,026

NOTE 7 – SHORT-TERM DEBT

The District had no short-term debt for the year ended June 30, 2026.

NOTE 8 – LONG-TERM DEBT

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

Interest paid	$ 5,435
Less interest accrued in the prior year	(1,985)
Plus interest accrued in the current year	1,155
Total expense	$ 4,605

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NOTE 8 – LONG-TERM DEBT – (CONTINUED)

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

	Beginning Balance	Issued	Redeemed	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Installment purchase debt	$ 37,681	$ 0	$ 13,166	$ 24,515	$ 15,604
Other liabilities:					
Judgment and claim	656,850	331,461	0	988,311	0
Other post-employment benefits	128,610,331	13,052,993	0	141,663,324	0
Compensated absences, net	2,311,265	22,946	0	2,334,211	210,079
Total other liabilities	131,578,446	13,407,400	0	144,985,846	210,079
TOTAL LONG-TERM LIABILITIES	$ 131,616,127	$ 13,407,400	$ 13,166	$ 145,010,361	$ 225,683

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

Description of Issue	Issue Date	Final Maturity	Interest Rate	Outstanding at June 30, 2026
Installment Purchase Debt	2023	2028	17.10%	$ 24,515

The following is a summary of maturing debt service requirements:

	Principal	Interest	Total
Fiscal year ended June 30,			
2027	$ 15,604	$ 2,998	$ 18,602
2028	8,911	445	9,356
TOTALS	$ 24,515	$ 3,443	$ 27,958

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NOTE 9 – INTERFUND TRANSACTIONS – GOVERNMENTAL FUNDS

	Interfund Receivable	Interfund Payable	Interfund Revenues	Interfund Expenditures
General Fund	$ 1,811,762	$ 201,144	$ 15,994	$ 4,489,406
Special Aid Fund	0	1,208,522	49,762	0
School Lunch Fund	0	553,129	335,000	0
Capital Projects Fund	201,144	50,111	4,104,644	15,994
Total Governmental Activities	2,012,906	2,012,906	4,505,400	4,505,400
Custodial Fund	0	0	0	0
TOTALS	$ 2,012,906	$ 2,012,906	$ 4,505,400	$ 4,505,400

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.

Interfund Revenues and Expenditures

Capital Fund revenue is for local share of various projects.

School Lunch Fund revenue is for the operation of the Food Program.

Special Aid Fund revenue is for the General Fund required portion of the 4408 program.

General Fund expenditures are for transfer of capital reserve, food operation and local share of 4408 costs.

NOTE 10 – 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.

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NOTE 10 – 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.

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.

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NOTE 10 – PENSION PLANS – (CONTINUED)

Plan members who joined the system before July 27, 1976, are not required to make contributions. Those joining on or after July 27, 1976 and before January 1, 2010, with less than ten years of credited services are required to contribute 3% of their salary. Those joining on or after January 1, 2010 and before April 1, 2012, are required to contribute 3% of their salary to ERS or 3.5% of their salary to TRS throughout active membership. Those joining on or after April 1, 2012, are required to contribute between 3% and 6% dependent on their salary throughout active membership. Employers are required to contribute at an actuarially determined rate based on covered salaries paid. For the TRS, the employers' contribution rate is established annually by the New York State Teachers' Retirement Board for the TRS' fiscal year ended June 30th, and employer and employee contributions are deducted from state aid in the subsequent months of September, October, and November, with the balance to be paid by the District, if necessary. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions for the ERS' fiscal year ended March 31st, and employer contributions are either paid by the prior December 15th less a 1% discount or by the prior February 1st. The District paid 100% of the required contributions as billed by the TRS and ERS for the current year. The District's contribution rate was 9.59% of covered payroll for the TRS' fiscal year ended June 30, 2025. The District's average contribution rate was 16.03% of covered payroll for the ERS' fiscal year ended March 31, 2026.

	NYSTRS	NYSERS
2025-2026	$ 1,827,882	$ 868,164
2024-2025	1,924,430	777,063
2023-2024	1,916,475	724,956

The District's share of the required contributions, based on covered payroll for the District's year ended June 30, 2026 was $1,827,882 for the TRS at the contribution rate of 9.59% and $868,164 for the ERS at an average contribution rate of 16.03%.

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 11 – 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.

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NOTE 11 – POST-EMPLOYMENT (HEALTH INSURANCE) BENEFITS – (CONTINUED)

Funding Policy

The obligations of the Plan members and employers are established by action of the District pursuant to applicable collected 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.

Employees Covered by Benefit Terms

At June 30, 2026, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	314
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	279
Total	593

Net OPEB Liability:

The District's total OPEB liability of $141,663,324 was measured as of June 30, 2026, 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	2.60%
Salary Increases	Varied by years of service and retirement system
Discount Rate	4.32%
Healthcare Cost Trend Rates	6.75% for 2025, decreasing to an ultimate rate of 4.04% by 2075.

The discount rate was based on the S & P Municipal Bond 20-Year High Grade Index.

Mortality rates were based on Pub-2010 Headcount-Weighted table (Teachers for TRS group and General Employees for the ERS Group) projected fully generationally using the MP-2021.

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NOTE 11 – POST-EMPLOYMENT (HEALTH INSURANCE) BENEFITS – (CONTINUED)

Changes in the Total OPEB Liability:

Balance at June 30, 2025	$ 128,610,331
Changes for the year:	
Service cost	3,059,794
Interest	6,211,040
Changes in benefit terms	0
Differences between expected and actual experience	(23,122)
Changes in assumptions or other inputs	8,950,637
Benefit payments	(5,145,356)
Net changes	13,052,993
Balance at June 30, 2026	$ 141,663,324

Changes Since Prior Valuation

The following assumptions have been updated since that last full valuation:

- Change in the discount rate from 4.81% in 2025 to 4.32% in 2026.

Economic Assumptions

The three economic assumptions used in the valuation are discount rate, health care cost trend rates, and payroll growth. The economic assumptions are used to account for changes in the cost of benefits over time and to discount future benefit payments for the time value of money.

Discount Rate

GASB 75 specifies that the discount rate should be selected based on yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The municipal bond index as of the prior and current measurement dates are as shown below:

Bond Index	June 30, 2025	June 30, 2026
S & P Municipal Bond 20-Year High Grade Index	4.81%	4.32%

As prescribed by GASB 75, since the District does not fund the plan, the discount rate is set equal to the 20-year municipal bond index, which are 4.81% as of June 30, 2025 and 4.32% as of June 30, 2026.

NOTE 11 – POST-EMPLOYMENT (HEALTH INSURANCE) BENEFITS – (CONTINUED)

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 (3.32%) or 1 percentage point higher (5.32%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Total OPEB Liability	$ 163,067,558	$ 141,663,324	$ 124,299,091

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:

	1% Decrease (5.75% Decreasing to 3.04%)	Healthcare Cost Trend Rates (6.75% Decreasing to 4.04%)	1% Increase (7.75% Decreasing to 5.04%)
Total OPEB Liability	$ 120,717,532	$ 141,663,324	$ 168,213,700

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

For the year ended June 30, 2026, the District recognized a negative OPEB expense of $17,698,033. At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 0	$ 17,248,132
Changes of assumptions or other inputs	7,160,510	9,529,090
Total	$ 7,160,510	$ 26,777,222

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NOTE 11 – POST-EMPLOYMENT (HEALTH INSURANCE) BENEFITS – (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – (Continued)

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

Fiscal Year Ending June 30:	
2027	$ (11,049,310)
2028	(5,408,561)
2029	(4,944,344)
2030	1,785,503
2031	0
Thereafter	0
Total	$ (19,616,712)

NOTE 12 – RISK MANAGEMENT

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

Consortiums and Self Insured Plans

The District participates in Workers' Compensation Alliance, a risk-sharing pool, to insure Workers' Compensation claims. This is a public entity risk pool created under Article 5 of the Workers' Compensation Law, to finance liability and risks related to Workers' Compensation claims. The District's share of the liability for unbilled and open claims is $666,279.

NOTE 13 – DONOR-RESTRICTED ENDOWMENTS

The District administers endowment funds, which are restricted by the donor for the purposes of scholarships.

The District authorizes expenditures from donor-restricted endowments in compliance with the wishes expressed by the donor, which varies among the unique endowments administered by the District.

NOTE 14 – CONTINGENCIES AND COMMITMENTS

The District has received grants, which are subject to audit by agencies of the state and federal governments. Such audits may result in disallowances and a request for a return of funds. Based on prior years' experience, the District's administration believes disallowances, if any, will be immaterial.

NOTE 15 – TAX ABATEMENTS

The County of Ulster enters into various property tax and sales tax (if applicable) abatement programs for the purpose of economic development. The District's property tax revenue was reduced $9,431. The School District received Payment in Lieu of Tax (PILOT) payment totaling $26,060.

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NOTE 16 – SUBSEQUENT EVENTS

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

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ONTEORA CENTRAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

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

FOR THE YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual Revenues	Orginal Budget Variance to Final Budget Variance Over (Under)	Final Budget Variance to Actual Variance Over (Under)
REVENUES:					
Local Sources					
Real property taxes	$ 49,402,800	$ 48,148,534	$ 48,148,534	$ 1,254,266	$ 0
Real property tax items	71,000	1,325,266	1,430,690	(1,254,266)	(105,424)
Charges for services	50,000	50,000	214,233	0	(164,233)
Use of money and property	500,000	500,000	1,731,558	0	(1,231,558)
Sale of property and compensation for loss	0	0	557,831	0	(557,831)
Miscellaneous	415,000	430,452	505,632	(15,452)	(75,180)
Total Local Sources	50,438,800	50,454,252	52,588,478	(15,452)	(2,134,226)
State Sources	10,631,452	10,675,680	10,407,621	(44,228)	268,059
Total Revenues	61,070,252	61,129,932	62,996,099	(59,680)	(1,866,167)
OTHER FINANCING SOURCES					
Transfers from other funds	0	0	15,994	0	(15,994)
Total Revenues and Other Financing Sources	61,070,252	61,129,932	63,012,093	$ (59,680)	(1,882,161)

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

ONTEORA CENTRAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

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

FOR THE YEAR ENDED JUNE 30, 2026

	Original Budget	Final Budget	Actual Expenditures	Year End Encumbrances	Actual Expenditures Including Encumbrances	Orginal Budget Variance to Final Budget Variance Over (Under)	Final Budget Variance to Actual Variance Over (Under)
EXPENDITURES							
General Support							
Board of Education	57,650	62,503	53,228	$ 0	$ 53,228	$ 4,853	$ (9,275)
Central administration	264,463	270,255	261,452	499	261,951	5,792	(8,304)
Finance	589,176	614,776	582,422	0	582,422	25,600	(32,354)
Staff	467,944	532,933	471,467	0	471,467	64,989	(61,466)
Central services	3,542,412	4,856,319	4,213,788	356,302	4,570,090	1,313,907	(286,229)
Special items	924,479	1,572,834	1,522,127	0	1,522,127	648,355	(50,707)
Instructional							
Instruction, administration and improvements	2,564,609	2,645,887	2,470,238	509	2,470,747	81,278	(175,140)
Teaching – regular school	12,967,647	13,065,326	12,347,192	9,953	12,357,145	97,679	(708,181)
Programs for children with handicapping conditions	8,019,288	7,938,218	6,849,434	256,650	7,106,084	(81,070)	(832,134)
Occupational education	1,090,685	1,094,185	1,089,740	0	1,089,740	3,500	(4,445)
Teaching - special school	130,000	74,260	56,093	2,639	58,732	(55,740)	(15,528)
Instructional media	854,690	899,238	832,497	23,615	856,112	44,548	(43,126)
Pupil services	3,360,778	3,413,479	3,263,704	29,221	3,292,925	52,701	(120,554)
Pupil Transportation	6,093,969	5,734,339	5,004,058	0	5,004,058	(359,630)	(730,281)
Community Services	20,000	20,000	20,000	0	20,000	0	0
Employee Benefits	21,412,268	20,784,986	18,572,436	0	18,572,436	(627,282)	(2,212,550)
Debt Service	63,602	63,602	18,601	0	18,601	0	(45,001)
Total Expenditures	62,423,660	63,643,140	57,628,477	679,388	58,307,865	1,219,480	(5,335,275)
Other Financing Uses							
Transfers to other funds	1,165,000	4,551,330	4,489,406	0	4,489,406	3,386,330	(61,924)
Total Expenditures and Other Uses	63,588,660	68,194,470	62,117,883	$ 679,388	$ 62,797,271	$ 4,605,810	$ (5,397,199)
NET CHANGE IN FUND BALANCE	(2,518,408)	(7,064,538)	894,210				
FUND BALANCE – BEGINNING	27,148,770	27,148,770	27,148,770				
FUND BALANCE – ENDING	$ 24,630,362	$ 20,084,232	$ 28,042,980				

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

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ONTEORA CENTRAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (NON-GAAP BASIS) AND ACTUAL – GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2026

NOTE 1 – BUDGETARY INFORMATION AND BASIS OF BUDGETING

The District's budget is prepared in accordance with the requirements of New York State Education Law and is adopted on a basis consistent with the cash receipts and disbursements method, with the exception of encumbrances, which are treated as expenditures for budgetary purposes when commitments are made. The legal level of budgetary control is at the function level within the general fund.

The accompanying budgetary comparison schedule for the general fund presents the original and final legally adopted budget and the actual results on the budgetary basis of accounting. Because the District's budgetary basis differs from accounting principles generally accepted in the United States of America (GAAP), a reconciliation to the GAAP-basis change in fund balance is presented in a separate schedule immediately following the budgetary comparison schedule.

NOTE 2 – EXPLANATION OF SIGNIFICANT BUDGET VARIANCES BETWEEN ORIGINAL BUDGET AND FINAL BUDGET AMOUNTS

The following summarizes the more significant differences between original and final budget amounts for the general fund for the year ended June 30, 2026:

General Fund

	Amount
Budgetary Revenues	
Differences – original budget to final budget:	
Local Sources	
Real Property Tax Items Change in budget as STAR amount was not known at the time the budget was being proposed to the voters.	$ 1,254,266
Budgetary Expenditures	
Differences – original budget to final budget:	
General Support	
Staff The budget was increased to support additional public relations needs through Ulster BOCES for the December 2025 capital project vote.	64,989

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ONTEORA CENTRAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (NON-GAAP BASIS) AND ACTUAL – GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2026

NOTE 2 – EXPLANATION OF SIGNIFICANT BUDGET VARIANCES BETWEEN ORIGINAL BUDGET AND FINAL BUDGET AMOUNTS – (CONTINUED)

General Fund – (Continued)

	Amount
Budgetary Expenditures – (Continued)	
Differences – original budget to final budget: - (Continued)	
General Support – (Continued)	
Central Services The budget was increased for carryover purchase orders from the previous year and for additional year-end repairs as funds allowed.	1,313,907
Special Items The budget was increased to pay off BOCES debt in advance.	648,355
Instructional	
Teaching – Special Schools The budget was reduced due to lower-than-expected summer school enrollment, resulting in lower summer school staff salaries.	55,740

NOTE 3 – EXPLANATION OF SIGNIFICANT VARIANCES BETWEEN FINAL BUDGET AND ACTUAL RESULTS

The following summarizes the more significant differences between final budget amounts and actual results for the general fund for the year ended June 30, 2026:

	General Fund Over (Under)
Budgetary Revenues	
Differences – Final budget to actual results:	
Local Sources	
Charges for Services The District received both 2024/2025 and 2025/2026 Day School Tuition during the 2025/2026 school year.	$ 164,233

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ONTEORA CENTRAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (NON-GAAP BASIS) AND ACTUAL – GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2026

NOTE 3 – EXPLANATION OF SIGNIFICANT VARIANCES BETWEEN FINAL BUDGET AND ACTUAL RESULTS – (CONTINUED)

	General Fund Over (Under)
Budgetary Revenues – (Continued)	
Differences – Final budget to actual results: - (Continued)	
Local Sources – (Continued)	
Use of Money and Property Interest rates are volatile, and the District has historically taken a conservative approach when budgeting expected investment interest.	1,231,558
Sale of Property and Compensation for Loss West Hurley Elementary building was sold during the 2025-2026 school year.	557,831
Miscellaneous Gifts and donations exceeded typical senior scholarship donation levels, with several larger contributions received during the period, including two donations of more than $10,000 each. Revenue from the sale of equipment included Board of Education-approved sales of surplus items. These items included a Chevy Silverado truck and a Chevy mini-bus, both of which were sold at auction. Unclassified revenues were higher than budgeted, primarily due to a CPSE administrative re-bill from 2023 totaling more than $26,000.	75,180
Budgetary Expenditures	
Differences – final budget to actual results:	
General Support	
Board of Education District opted for a single voting location and expenses were less.	$ 9,275
Staff Expenses for professional services related to the vote were less than anticipated due to the use of a new single voting location. Legal expenses were also less than anticipated because the District budgeted at the highest level historically expensed.	61,466

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NOTE 3 – EXPLANATION OF SIGNIFICANT VARIANCES BETWEEN FINAL BUDGET AND ACTUAL RESULTS – (CONTINUED)

	General Fund Over (Under)
Budgetary Expenditures – (Continued)	
Differences – final budget to actual results: - (Continued)	
General Support – (Continued)	
Central Services The District budgeted for utilities and fuel using rates that were higher than average. Pitney Bowes postage was not expensed because the District used the prior-year balance. Professional services expenses for maintenance of plant were less than budgeted because the District was unable to obtain timely quotes before year-end, resulting in lower expenses.	642,531
Instructional	
Programs for Children with Handicapping Conditions Expenses were less than budgeted for salaries because certain staff left mid-year and were either not replaced or were replaced at lower salaries. BOCES services were budgeted for special education placements that were ultimately not needed. Public and private school tuition was not expensed because students moved out of the District prior to or during the school year.	1,088,784
Teaching – Special Schools Expenses for summer school non-instructional salaries and supplies were less than budgeted due to lower attendance in the program compared to prior years.	18,167
Pupil Transportation Expenses were less than budgeted for regular and summer contract services, salaries, and fuel due to a reduction in out-of-district placements and less regular runs than anticipated.	730,281
Employee Benefits Expenses were less than budgeted for health insurance because the District budgeted for the possibility that employees could move from buy-out status to family plan coverage during the school year. Additionally, ERS and TRS estimates released may vary from actual billing.	2,212,550

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ONTEORA CENTRAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET (NON-GAAP BASIS) AND ACTUAL – GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2026

NOTE 3 – EXPLANATION OF SIGNIFICANT VARIANCES BETWEEN FINAL BUDGET AND ACTUAL RESULTS – (CONTINUED)

	General Fund Over (Under)
Budgetary Expenditures – (Continued)	
Differences – final budget to actual results: - (Continued)	
Debt Service MacroLease was paid off; Navitas principal and interest are the only remaining debt.	45,001

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ONTEORA 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, 2026, 2025, 2024, 2023, 2022, 2021, 2020, 2019 AND 2018

Measurement Date	June 30, 2026	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB Liability									
Service cost	$ 3,059,794	$ 4,083,147	$ 4,010,179	$ 4,553,494	$ 6,767,339	$ 7,526,269	$ 4,937,775	$ 2,430,549	$ 2,533,651
Interest	6,211,040	6,655,879	6,393,299	6,284,861	4,906,393	5,260,087	6,533,537	4,973,061	4,649,795
Change of benefit terms	0	0	0	14,463	0	0	0	(35,267)	0
Differences between expected and actual experience	(23,122)	(22,564,414)	(533,767)	(17,387,394)	(9,327,271)	(9,567,186)	(3,032,568)	10,349,132	0
Change of assumptions or other inputs	8,950,637	(11,084,817)	(1,787,311)	(10,816,362)	(44,543,731)	(7,723,362)	46,136,618	42,213,682	(6,596,995)
Benefit payments	(5,145,356)	(4,935,527)	(4,786,750)	(4,904,560)	(5,505,237)	(5,697,078)	(4,875,043)	(4,723,398)	(4,114,743)
Net change in total OPEB liability	13,052,993	(27,845,732)	3,295,650	(22,255,498)	(47,702,507)	(10,201,270)	49,700,319	55,207,759	(3,528,292)
Total OPEB Liability - beginning	128,610,331	156,456,063	153,160,413	175,415,911	223,118,418	233,319,688	183,619,369	128,411,610	131,939,902
Total OPEB Liability - ending	$ 141,663,324	$ 128,610,331	$ 156,456,063	$ 153,160,413	$ 175,415,911	$ 223,118,418	$ 233,319,688	$ 183,619,369	$ 128,411,610
Covered-employee payroll	$ 23,949,531	$ 22,251,402	$ 23,856,853	$ 22,592,809	$ 23,675,537	$ 20,042,473	$ 22,504,259	$ 21,503,674	$ 23,006,912
Total OPEB liability as a percentage of covered-employee payroll	591.51%	577.99%	655.81%	677.92%	740.92%	1113.23%	1036.78%	853.90%	558.14%
Plan's fiduciary net position	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Net OPEB Liability	$ 141,663,324	$ 128,610,331	$ 156,456,063	$ 153,160,413	$ 175,415,911	$ 223,118,418	$ 233,319,688	$ 183,619,369	$ 128,411,610

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

ONTEORA 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, 2026, 2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018 AND 2017

NYS Teachers' Retirement System

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
District's proportion of the net pension liability (asset)	0.097349%	0.103355%	0.106518%	0.107231%	0.108457%	0.109977%	0.113078%	0.115575%	0.115187%	0.116421%
District's proportionate share of the net pension liability (asset)	$ (5,764,120)	$ (3,083,698)	$ 1,218,119	$ 2,057,646	$(18,794,637)	$ 3,038,951	$ (2,937,774)	$ (2,089,892)	$ (875,537)	$ 1,246,916
District's covered-employee payroll	19,326,816	19,329,218	20,003,495	20,122,530	19,695,173	18,604,050	15,954,406	19,196,461	19,286,023	18,841,888
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	29.8%	16.0%	6.1%	10.2%	95.4%	16.3%	18.4%	10.9%	4.5%	6.6%
Plan fiduciary net position as a percentage of the total pension liability (asset)	104.00%	102.10%	99.20%	98.60%	113.20%	97.80%	102.20%	101.53%	100.70%	99.00%

NYS Employees' Retirement System

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
District's proportion of the net pension liability (asset)	0.0142889%	0.0149655%	0.0165818%	0.0159854%	0.0155608%	0.0150918%	0.0151825%	0.0151983%	0.0151186%	0.0150241%
District's proportionate share of the net pension liability (asset)	$ 806,146	$ 2,565,944	$ 2,441,518	$ 3,427,918	$ (1,272,027)	$ 15,028	$ 4,020,415	$ 1,076,845	$ 487,945	$ 1,411,696
District's covered-employee payroll	5,414,741	5,365,661	5,821,861	5,466,930	4,857,669	4,748,038	4,848,706	4,840,727	4,817,331	4,543,326
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	14.9%	47.8%	41.9%	62.7%	26.2%	0.3%	82.9%	22.2%	10.1%	31.1%
Plan fiduciary net position as a percentage of the total pension liability (asset)	97.78%	93.08%	93.88%	90.78%	103.65%	99.95%	86.4%	96.3%	98.2%	94.7%

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

ONTEORA CENTRAL SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF LOCAL GOVERNMENT CONTRIBUTIONS

FOR THE YEARS ENDED JUNE 30, 2026, 2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018 AND 2017

NYS Teachers' Retirement System

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Contributions in relation to the contractually required contribution	$ 1,853,442	$ 1,954,184	$ 1,952,341	$ 2,070,608	$ 1,930,127	$ 1,772,966	$ 1,413,530	$ 2,039,084	$ 1,890,030	$ 2,208,269
Contributions in relation to the contractually required contribution	1,853,442	1,954,184	1,952,341	2,070,608	1,930,127	1,772,966	1,413,530	2,039,084	1,890,030	2,208,269
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
District's covered-employee payroll	$ 19,326,816	$ 19,329,218	$ 20,003,495	$ 20,122,530	$ 19,695,173	$18,604,050	$15,954,406	$19,196,461	$19,286,023	$18,841,888
Contribution as a percentage of covered-employee payroll	9.59%	10.11%	9.76%	10.29%	9.80%	9.53%	8.86%	10.62%	9.80%	11.72%

NYS Employees' Retirement System

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Contributions in relation to the contractually required contribution	$ 868,164	$ 777,063	$ 724,956	$ 493,231	$ 792,194	$ 660,636	$ 730,261	$ 716,141	$ 717,452	$ 699,343
Contributions in relation to the contractually required contribution	868,164	777,063	724,956	493,231	792,194	660,636	730,261	716,141	717,452	699,343
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
District's covered-employee payroll	$ 5,414,741	$ 5,365,661	$ 5,821,861	$ 5,466,930	$ 4,857,669	$ 4,748,038	$ 4,848,706	$ 4,840,727	$ 4,817,331	$ 4,543,326
Contribution as a percentage of covered-employee payroll	16.03%	14.48%	12.45%	9.02%	16.31%	13.91%	15.06%	14.79%	14.89%	15.39%

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

ONTEORA CENTRAL SCHOOL DISTRICT

SUPPLEMENTARY INFORMATION

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

FOR THE YEAR ENDED JUNE 30, 2026

ADOPTED BUDGET	$ 63,588,660
ADDITIONS:	
Prior year's encumbrances	405,147
Donations	15,452
Grants	44,228
Appropriation of reserve	4,140,983
FINAL BUDGET	$ 68,194,470

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

FOR THE YEAR ENDED JUNE 30, 2026

2026-2027 voter-approved expenditure budget	$ 66,481,500
Maximum allowed (4% of 2026-2027 budget)	2,659,260
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law:	
Unrestricted fund balance:	
Assigned fund balance	4,641,873
Unassigned fund balance	3,554,616
Total unrestricted fund balance	8,196,489
Less:	
Appropriated fund balance and encumbrances	4,641,873
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law	$ 3,554,616
Actual percentage	5.3%

DRAFT

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

ONTEORA CENTRAL SCHOOL DISTRICT

SUPPLEMENTARY INFORMATION

SCHEDULE OF CAPITAL PROJECTS FUND – PROJECT EXPENDITURES AND FINANCING RESOURCES

FOR THE YEAR ENDED JUNE 30, 2026

			Expenditures				Methods of Financing				
Project Title	Original Appropriation	Revised Appropriation	Prior Year	Current Year	Total	Unexpended Balance	Local Sources	State Aid	Proceeds of Obligations	Total	Fund Balances
MS/HS Renovation Part I	$ 7,572,781	$ 5,613,392	$ 1,757,272	$ 3,111,387	$ 4,868,659	$ 744,733	$ 4,868,659	$ 0	$ 0	$ 4,868,659	$ 0
MS/HS Renovation Part II	1,227,719	2,420,467	162,002	2,103,465	2,265,467	155,000	2,265,467	0	0	2,265,467	0
MS/HS Renovation Part III	0	416,549	20,762	158,218	178,980	237,569	178,980	0	0	178,980	0
MS/HS Elevator	0	349,592	28,961	236,187	265,148	84,444	1,546,893	0	0	1,546,893	1,281,745
PH/WD Ext Doors	727,236	727,236	1,108,408	25,050	1,133,458	(406,222)	1,133,766	0	0	1,133,766	308
Bennett Addition	27,694,632	27,649,632	0	531,068	531,068	27,118,564	2,914,632	0	0	2,914,632	2,383,564
Bennett Construction	10,144,876	10,144,876	0	0	0	10,144,876	848,420	0	0	848,420	848,420
HS Construction	3,892,749	3,892,749	0	0	0	3,892,749	341,592	0	0	341,592	341,592
Smart School	521,720	521,720	442,664	0	442,664	79,056	0	442,664	0	442,664	0
TOTALS	$ 51,781,713	$ 51,736,213	$ 3,520,069	$ 6,165,375	$ 9,685,444	$ 42,050,769	$ 14,098,409	$ 442,664	$ 0	$ 14,541,073	$ 4,855,629

DRAFT

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

ONTEORA CENTRAL SCHOOL DISTRICT

SUPPLEMENTARY INFORMATION

NET INVESTMENT IN CAPITAL ASSETS

FOR THE YEAR ENDED JUNE 30, 2026

CAPITAL ASSETS, NET		$ 50,768,239
DEDUCT:		
Short-term portion of Installment Purchase Debt	$ 15,604	
Long-term portion of Installment Purchase Debt	8,911	
		24,515
NET INVESTMENT IN CAPITAL ASSETS		$ 50,743,724

DRAFT

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

ONTEORA CENTRAL SCHOOL DISTRICT

FEDERAL AWARD PROGRAM INFORMATION

SINGLE AUDIT

(UNIFORM GUIDANCE)

JUNE 30, 2026

DRAFT

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
Onteora Central School District
Boiceville, 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 Onteora Central School District as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 28, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Onteora 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 Onteora Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Onteora 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.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Onteora 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.

Gloversville, New York
September 28, 2026

DRAFT

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the President and the Other Members
of the Board of Education of the
Onteora Central School District
Boiceville, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Onteora Central School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2026. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2026.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management of the District is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

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Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Gloversville, New York
September 28, 2026

DRAFT

ONTEORA CENTRAL SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2026

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing	Pass-through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through NYS Education Department:			
Special Education Cluster:			
Special Education Grants to States	84.027	0032261000	$ 391,242
Special Education Preschool Grants	84.173	0033261000	5,852
Total Special Education Cluster			397,094
Title I Grants to Local Educational Agencies	84.010	0021263423	416,429
Title I Grants to Local Educational Agencies	84.010	0021253425	8,989
Total Title I Grants to Local Educational Agencies			425,418
Supporting Effective Instruction State Grants	84.367	0147263425	38,588
Supporting Effective Instruction State Grants	84.367	0147253425	10,047
Total Supporting Effective Instruction State Grants			48,635
Student Support and Academic Enrichment Program	84.424	0204263425	34,219
Student Support and Academic Enrichment Program	84.424	0204253425	6,300
Total Support and Academic Enrichment Program			40,519
Total U.S. Department of Education			911,666
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through NYS Education Department:			
Child Nutrition Cluster:			
Non-Cash Assistance (Food Distribution)			
National School Lunch Program	10.555	Not Applicable	40,605
Cash Assistance			
School Breakfast Program	10.553	Not Applicable	108,833
National School Lunch Program	10.555	Not Applicable	347,645
Total Child Nutrition Cluster			497,083
Total U.S. Department of Agriculture			497,083
TOTAL FEDERAL AWARDS EXPENDED			$ 1,408,749

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See notes to schedule of expenditures of federal awards.

ONTEORA CENTRAL SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2026

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards presents the activity of federal award programs administered by the District, which is described in Note 1 to the District's accompanying financial statements, using the modified accrual basis of accounting. Federal awards that are included in the schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. Certain of the District's federal award programs have been charged with indirect costs, based upon an established rate applied to overall expenditures. There is no other indirect cost allocation plan in effect.

Matching costs (the District's share of certain program costs) are not included in the reported expenditures.

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

NOTE B – FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2026, the District had food commodities totaling $5,367 in inventory.

NOTE C – CLUSTERS

The Special Education Cluster consists of Special Education – Grants to States and Special Education – Preschool Grants.

The Child Nutrition Cluster consists of Food Distribution, School Breakfast Program, and National School Lunch Program.

NOTE D – SUBRECIPIENTS

No amounts were provided to subrecipients.

NOTE E – INDIRECT COST RATE

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. Certain of the District's federal award programs have been charged with indirect costs, based upon the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. There is no other indirect cost allocation plan in effect.

DRAFT

ONTEORA CENTRAL SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2026

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. Type of auditors' report issued: unmodified
2. Internal control over financial reporting:
   a. Material weakness(es) identified? ___Yes _X_ No
   b. Significant deficiency(ies) identified? ___Yes _X_ No
3. Noncompliance material to financial statements noted? ___Yes _X_ No

Federal Awards

1. Internal control over major programs:
   a. Material weakness(es) identified? ___Yes _X_ No
   b. Significant deficiency(ies) identified? _____ Yes _X_ No
2. Type of auditors' report issued on compliance for major programs: unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516? ___ Yes _X_ No
4. Identification of major programs:

Assistance Listing	Name of Federal Program
84.027	Special Education - Grants to States
84.173	Special Education – Preschool Grants

5. Dollar threshold used to distinguish between type A and B programs: $1,000,000
6. Auditee qualified as low-risk auditee? _X_ Yes ____ No

B. FINDINGS – BASIC FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

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ONTEORA CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2026

DRAFT

INDEPENDENT AUDITORS' REPORT

To the President and the Other Members
of the Board of Education of the
Onteora Central School District
Boiceville, 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 Onteora Central School District (the District) as of June 30, 2026, 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, 2026, 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.

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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.

Gloversville, New York
September 28, 2026

DRAFT

ONTEORA CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS

JUNE 30, 2026

ASSETS	
Cash	$ 61,125
TOTAL ASSETS	$ 61,125
LIABILITIES AND CLUB BALANCES	
Club balances	$ 61,125
TOTAL LIABILITIES AND CLUB BALANCES	$ 61,125

DRAFT

See notes to financial statements.

ONTEORA CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID

FOR THE YEAR ENDED JUNE 30, 2026

	Balance July 1, 2025	Receipts	Disbursements	Balance June 30, 2026
Art Club	$ 798	$ 154	$ 577	$ 375
Bookstore	169	0	0	169
Belleayre Bash	3,861	12,686	8,416	8,131
Class of 2026	4,542	10,216	14,758	0
Class of 2027	754	6,375	962	6,167
Class of 2028	2,050	4,978	3,046	3,982
Class of 2029	0	1,065	306	759
DECA	88	1,401	1,389	100
French Club	2,808	336	1,000	2,144
Marching Band	2,046	2,451	937	3,560
Literary Club	1,620	466	786	1,300
Model Congress	1,028	6,820	7,452	396
MS SAC	259	2,727	1,938	1,048
MS TUFS	337	0	0	337
MS Yearbook	1,489	917	0	2,406
Sales Tax	262	151	152	261
Spanish Club	1,496	200	440	1,256
HS Student Government	1,898	234	47	2,085
Theatre	13,406	275	0	13,681
HS Yearbook	11,531	2,623	1,798	12,356
HS TUFS	738	225	351	612
TOTALS	$ 51,180	$ 54,300	$ 44,355	$ 61,125

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See notes to financial statements.

ONTEORA CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2026

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Extraclassroom Activity Funds of the Onteora 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 and their corresponding cash accounts are reflected in the Custodial Fund of the basic financial statements of the District.

The books and records of the Onteora Central School District's Extraclassroom Activities 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

Management letter items associated with the Extraclassroom Activity Funds are included in the management letter accompanying the District's basic financial statements.

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September 28, 2026

To the President and the Other Members
of the Board of Education of the
Onteora Central School District
Boiceville, New York

In planning and performing our audit of the financial statements of the Onteora Central School District for the year ended June 30, 2026, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and improving operating efficiency. We previously reported on the District's internal control in our report dated September 28, 2026. A separate report dated September 28, 2026, contains our report on significant deficiencies or material weaknesses in the District's internal control. This letter does not affect our report dated September 28, 2026, on the financial statements of Onteora Central School District.

Our comments and recommendations for the year ended June 30, 2026, are as follows:

Prior-Year Findings

1. **Disbursement Testing**

   Prior Condition: During our testing of disbursements in the prior year we noted that 3 of 40 purchase orders were dated after the invoice.

   Status: This condition was corrected as of June 30, 2026.

2. **General Fixed Asset Group of Accounts**

   Prior Condition: During our review of the fixed assets, it was noted that an asset was added twice.

   Status: This condition was corrected as of June 30, 2026.

3. **Extraclassroom**

   Prior Condition: During the testing of disbursements, we noted that the club advisor used the District's sales tax exemption, which is forbidden.

   Status: This condition was corrected as of June 30, 2026.

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4. **Summer Handicap 4408**

   Prior Condition: During the review of Summer Handicap receivables, we noted that several years' worth of receivables remain on the books.

   Status: This condition was corrected as of June 30, 2026.

5. **Claims Audit Process**

   Prior Condition: We noted inconsistencies in the signatures contained on the claims packet.

   Status: This condition was corrected as of June 30, 2026**.**

6. **Unassigned General Fund Balance**

   Prior 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.

   Status: This condition is unchanged as of June 30, 2026.

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

Current-Year Findings

1. **Extraclassroom Activity Clubs**

   Condition: During our testing of Extraclassroom, we noted that someone other than the treasurer signed the receipts and DAS disbursements.

   Recommendation: The District should review its approval procedures and determine only the appropriate officer signs.

2. **Fixed Assets**

   Condition: The District does not have a formal process to account for fixed assets and reconcile the reports at yearend.

   Recommendation: The District should develop a month end process to review fixed assets and determine that all the activity has been properly included and deletions have been removed.

* * * * * * * * * *

We would like to thank the District's staff for their cooperation throughout this engagement. We are available, at any time convenient for the Board, to discuss this management letter, the basic financial statements, the single audit and any other financial matters the Board may wish to discuss.

Very truly yours,

WEST & Company CPAs PC

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Claims Auditor Report

Fiscal Year

July 1, 2025 - June 30, 2026

Provided by Sierra Smith, Claims Auditor

I audited all claims from the 2025/26 fiscal school year. I'm fortunate to work with a very attentive team of individuals in the Business Office where everyone works together with the common goal of well-documented, accurate, timely payments.

In my claim reviews, there are always minimal issues considering the number of reviewed claims. On a few occasions, supporting documentation was not attached to a claim, but this was rectified immediately by staff prior to payment approval. Most often, it is a simple case of finding small clerical errors.

Taxes were periodically found to have been applied by a vendor and crossed off on the invoice to indicate that we were not paying the applied tax. I requested communication from the vendor acknowledging the tax exemption be attached. In these cases, vendors were contacted to obtain requested documentation.

UPS frequently applies late fees due to their very brief payment period of 15 days. Most vendors allow 30 to 90 days for payment. Remittance is generally distributed in a timely manner and that is usually not the reason for late fees. When addressed in my audit, vendors were contacted and these charges were most often able to be removed immediately and rectified prior to payment.

Just as our fiscal year closed out, we had a change in Accounts Payable staff and from my perspective, the Business Office team ensured a seamless transition in working together to prepare payments until the position was filled and then to train the new individual, who has immediately exemplified attention to detail and a willingness to correct any findings. I am really looking forward to working with this team through fiscal year 2026/27.

	FINDING	SUGGESTION FOR SOLUTION	RESOLUTION
1	Claims or Invoices Missing from Warrant or Claims or Invoices Altogether Missing	Secure ample time to maintain organization and accuracy as part of routine in finalizing vouchers for claims review.	Upon bringing to attention, invoices and/or claims are added to warrant or are located immediately.
2	Late Payment Fees Applied to Invoice ** UPS - long-standing issue **	Contact Vendor - attempt to remove fee & obtain written communication. Many cases are due to short payment cycle. Communicate with vendor about municipal obligation to avoid late fees; attempt to have fee dropped (forgiven) and/or increase payment cycle.	In most cases, vendors have dropped the late fee contacted for and/or changed payment window to at least a 30-day cycle. Switched UPS to ACH which will speed up payment process and decrease late fees.
3	Taxes Applied to Invoices/Bills	Frequency of findings of taxes applied reduced greatly in 2024/25 fiscal year. Documentation of communication of removal missing at times; need communication documented even if payment of tax is not applied.	Contact to vendor for removal of tax charges is always done immediately upon request or out-reach to vendor is made for written communica-tion acknowledging no tax charges will be paid.
4	"Remit to" Address Needing Update	Standardize checking "remit to" address as part of routine in finalizing vouchers.	Always immediately updated upon claims audit; has improved over time.
5	Missing 2nd Initials	Issue is infrequent; secure ample time to maintain accuracy.	District procedure changed for 2nd initials on each & every invoice; increased flow of review process.
6	Payment Amount Discrepancy	Discovery is infrequent; clerical errors will happen therefore no suggestion to improve.	Infrequency of occurrence indicates good practice in place already; always corrected immediately.
7	Invoice # Discrepancy	Discovery is infrequent; clerical errors will happen therefore no suggestion to improve.	Infrequency of occurrence indicates good practice in place already; always corrected immediately.
8	Backup/Supporting Documentation not Attached to PO/Voucher	Obtain proper documentation. If a previous balance is being paid, documentation of that prior balance must be attached.	Brought to attention and supporting documentation was obtained and attached immediately and/or pay-ment of previous balance was removed upon find-ing documentation of having been paid previously.
9	Mileage Reimbursement Distance from Home (normal commute) not Deducted	Streamline procedures to ensure proper submission of mileage reimbursement requests, (conferences and out-of-district travel).	Advised this will change with start of new school year.

ONTEORA
CENTRAL SCHOOL DISTRICT
Building & Grounds department
PO Box 300 • 4166 State Route 28 • Boiceville, NY 12412 • 845-657-6384 •
www.onteora.k12.ny.us

Kyle Harjes
Director of Facilities

Date: September 23, 2026

To: Monica LaClair

Cc: Victoria McLaren, Onteora Board of Education

From: Kyle Harjes

Subject: Roof Repairs

Mrs. LaCLair,

I am recommending the use of $31, 756.05 of the Repair Reserve Funds for the repair of the Bennett and the Middle/High School roofing. The Bennett repair estimate is $10, 914.30 and the MS/HS repair estimate is $20, 841.75.

As part of the ongoing 5-year Building Condition Survey and 5-year Facilities Master Plan I requested that the Bennett and MS/HS roofing be evaluated for their condition for future restoration or replacement. The roofing on the buildings are flat rubber roofs on top of layers of foam board insulation. During the evaluation, several areas at Bennett and the Middle/High School were found to have wet foam insulation underneath the rubber roof. As an attempt to prevent further damage, these areas need to be fixed before they get worse. These are spot repairs and a plan for a major roof project should be considered for the future.

Thank You,

Kyle Harjes

WEATHERPROOFING TECHNOLOGIES, INC.
3735 Green Road, Beachwood, OH 44122
| 800.852.6013 | tremcoroofing.com

August 10, 2026

Onteora Central School District

RE: **Onteora CSD – Onteora Central School Wet Iso Removal Proposal**

Dear Onteora CSD:

Weatherproofing Technologies, Inc. is pleased to present the following proposal for **Onteora CSD – Onteora Central School Wet Iso Removal.** The scope of work is based on a turnkey operation as specified under OMNIA Contract Number CPN # R230404.

Project Description:
The customer has requested pricing for the removal and replacement of wet insulation identified during the roof diagnostic survey. The work includes removing the existing roofing system as required to access all areas of moisture-damaged insulation, disposing of all wet and deteriorated insulation, installing new insulation to match the existing thickness, and re-roofing the affected areas using materials compatible with the existing roofing system.

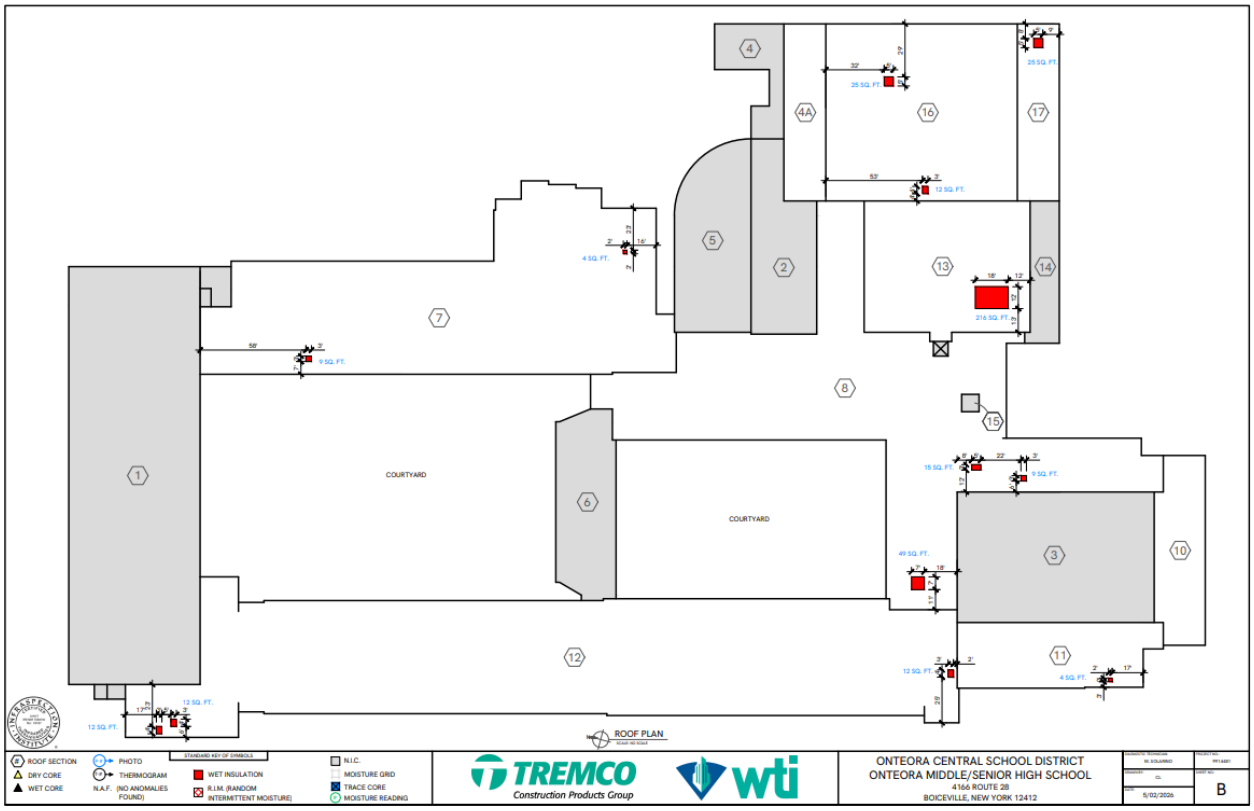
1. Establish and maintain compliance with all site-specific safety requirements and applicable safety regulations throughout the duration of the project.
2. Load roof of all materials and distribute accordingly.
3. Perform any miscellaneous remedial and preventative roof repairs as required.
4. Locate thirteen (13) areas of wet insulation, totally approximately 450 sq ft, as identified by the diagnostic survey.
5. Remove and dispose of wet insulation within the identified areas.
6. Install new insulation of equal or greater thickness to match existing conditions, adhered using low-rise foam adhesive.
7. Fully adhere new EPDM membrane over all replaced areas and properly tie into existing roofing system.
8. Upon completion, remove all tools, equipment, excess materials, and project-related debris, leaving the work area clean and orderly.

Project Investment:

Onteora Central School District	
Onteora Central School Wet Iso Removal	**$20,841.75**

WEATHERPROOFING TECHNOLOGIES, INC.
3735 Green Road, Beachwood, OH 44122
| 800.852.6013 | tremcoroofing.com

The above-mentioned project is based on the following IR scan:



Exclusions:

- Cutting in the structural deck.
- Dumpster.
- Interior protection.
- Supply, level, assembling, or locating of any curbs, rails, hatches, etc.
- Mechanical, electrical, plumbing, or structural work of any kind.
- Permit, performance and payment bonds, or non-standard insurance requirements.
- Union labor and premium time.
- Warranty**.

WEATHERPROOFING TECHNOLOGIES, INC.
3735 Green Road, Beachwood, OH 44122
| 800.852.6013 | tremcoroofing.com

Please Note:

- Prevailing Wage Rate is required for this project, (CLIENT) is responsible for providing PRC# & Rate Sheets per NYSDOL Article 8. To avoid delay, please ensure to fill out the Prevailing Form information on the following page.
- This price is valid for 60 days. After this time, project conditions are subject to reassessment.
- All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance.
- This Proposal is an offer by WTI to provide the Scope of Work set forth above to the Customer on the terms and conditions set forth herein and in WTI's standard terms and conditions (a copy of which may be obtained at http://www.tremcoroofing.com/fileshare/terms/TandCWTI.pdf), which are hereby incorporated by reference (together, the "Terms and Conditions"). The Terms and Conditions will govern the Work to the exclusion of any other or different terms, including in any customer purchase order, unless otherwise expressly agreed in writing pursuant to a Master Agreement or similar contract with Customer signed by an authorized representative of WTI.

Sincerely,

David Vorfi

David Vorfi
Construction Manager

By accepting this contract, the [insert contracting agency here] agrees, in compliance with New York Labor Law Section 220, to register the project with the New York State Department of Labor and to obtain a valid Prevailing Rate Case Number (PRC#) and the corresponding official prevailing wage schedule issued by the New York State Department of Labor prior to the commencement of any work or the finalization of bids. Issuance of the PRC number by the New York State Department of Labor and corresponding wage schedule is a condition precedent to performance under this contract. Delays resulting from absence of PRC number or wage schedule shall not be attributable to the [contractor (WTI/Tremco)] and shall not constitute a default or breach by [contractor (WTI/Tremco)].

Please check ONE of the below:

- The work described to be performed by Weatherproofing Technologies, Inc. ("WTI") at customer's facilities is not subject to federal, state or local prevailing wage requirements, other than the Fair Labor Standards Act's minimum wage provisions (29 U.S.C. 206) and similar state minimum wage laws of general application.

- The work to be performed by WTI at customer's facilities is subject to prevailing wage requirements, and the customer agrees to provide WTI with all applicable PRC#'s and wage schedules, and bond requirement for such work before a purchase order is generated for this work.
    - PRC#: _____
    - Wage Schedule Included: YES or NO
    - Payment Bond Required: YES or NO

Customer further acknowledges that if customer is a public entity or agency, or the project is funded in whole or in part with federal funds, the price quoted by WTI for work performed on customer's facilities is based on the assumption that the work is covered by a prevailing wage law (applicable state or local prevailing wage law or the Davis-Bacon Act). If the customer indicated above that this project is not subject to any federal, state, or local prevailing wage requirements the quoted price may be reduced.

Customer Name:

P.O. # (if required):

Customer Representative (print name):

Signature:

Title:

Telephone Number:

Date:

WEATHERPROOFING TECHNOLOGIES, INC.
3735 Green Road, Beachwood, OH 44122
| 800.852.6013 | tremcoroofing.com

August 10, 2026

Onteora Central School District

RE: **Onteora CSD – Bennett ES Wet Iso Removal Proposal**

Dear Onteora CSD:

Weatherproofing Technologies, Inc. is pleased to present the following proposal for **Onteora CSD – Bennett ES Wet Iso Removal.** The scope of work is based on a turnkey operation as specified under OMNIA Contract Number CPN # R230404.

Project Description:
The customer has requested pricing for the removal and replacement of wet insulation identified during the roof diagnostic survey. The work includes removing the existing roofing system as required to access all areas of moisture-damaged insulation, disposing of all wet and deteriorated insulation, installing new insulation to match the existing thickness, and re-roofing the affected areas using materials compatible with the existing roofing system.

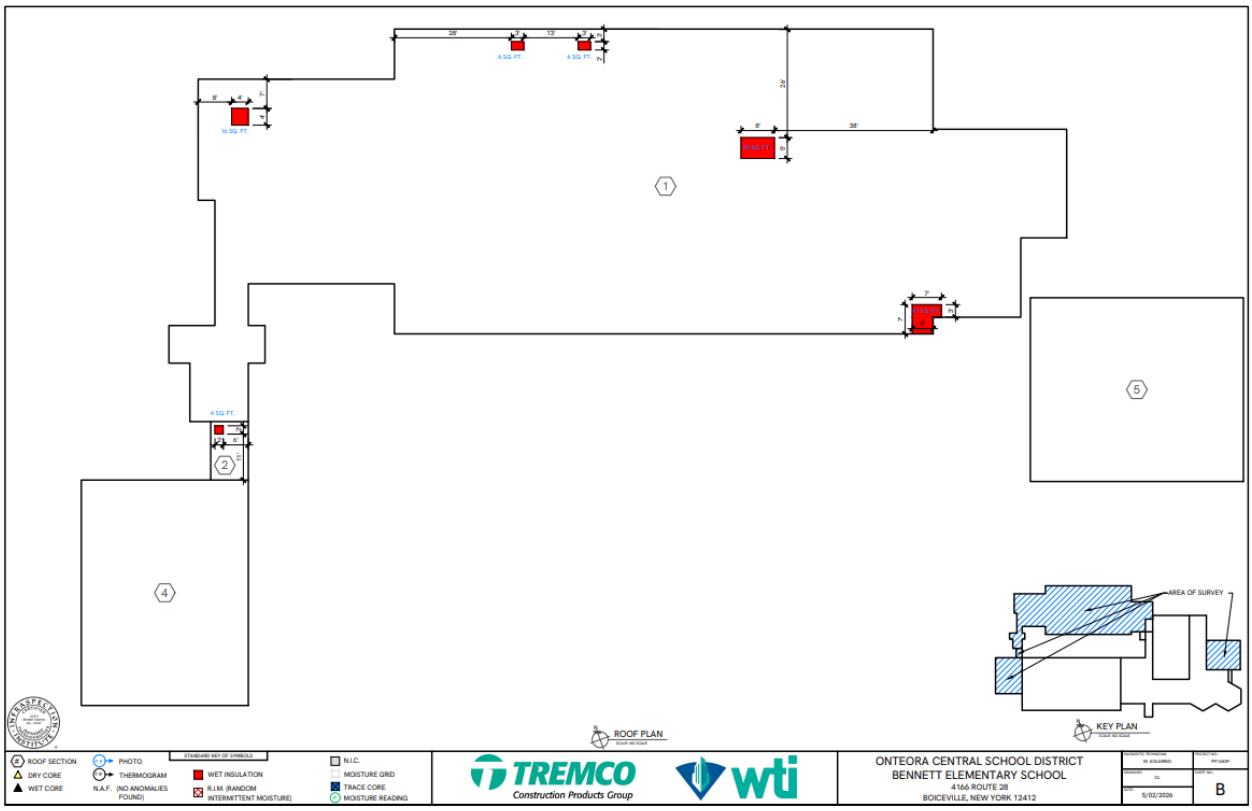
1. Establish and maintain compliance with all site-specific safety requirements and applicable safety regulations throughout the duration of the project.
2. Load roof of all materials and distribute accordingly.
3. Perform any miscellaneous remedial and preventative roof repairs as required.
4. Locate thirteen (6) areas of wet insulation, totally approximately 150 sq ft, as identified by the diagnostic survey.
5. Remove and dispose of wet insulation within the identified areas.
6. Install new insulation of equal or greater thickness to match existing conditions, adhered using low-rise foam adhesive.
7. Fully adhere new EPDM membrane over all replaced areas and properly tie into existing roofing system.
8. Upon completion, remove all tools, equipment, excess materials, and project-related debris, leaving the work area clean and orderly.

Project Investment:

Onteora Central School District	
Bennett ES Wet Iso Removal	**$10,914.30**

WEATHERPROOFING TECHNOLOGIES, INC.
3735 Green Road, Beachwood, OH 44122
| 800.852.6013 | tremcoroofing.com

The above-mentioned project is based on the following IR scan:



Exclusions:

- Cutting in the structural deck.
- Dumpster.
- Interior protection.
- Supply, level, assembling, or locating of any curbs, rails, hatches, etc.
- Mechanical, electrical, plumbing, or structural work of any kind.
- Permit, performance and payment bonds, or non-standard insurance requirements.
- Union labor and premium time.
- Warranty**.

WEATHERPROOFING TECHNOLOGIES, INC.
3735 Green Road, Beachwood, OH 44122
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Please Note:

- Prevailing Wage Rate is required for this project, (CLIENT) is responsible for providing PRC# & Rate Sheets per NYSDOL Article 8. To avoid delay, please ensure to fill out the Prevailing Form information on the following page.
- This price is valid for 60 days. After this time, project conditions are subject to reassessment.
- All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance.
- This Proposal is an offer by WTI to provide the Scope of Work set forth above to the Customer on the terms and conditions set forth herein and in WTI's standard terms and conditions (a copy of which may be obtained at http://www.tremcoroofing.com/fileshare/terms/TandCWTI.pdf), which are hereby incorporated by reference (together, the "Terms and Conditions"). The Terms and Conditions will govern the Work to the exclusion of any other or different terms, including in any customer purchase order, unless otherwise expressly agreed in writing pursuant to a Master Agreement or similar contract with Customer signed by an authorized representative of WTI.

Sincerely,

David Vorfi

David Vorfi
Construction Manager

By accepting this contract, the [insert contracting agency here] agrees, in compliance with New York Labor Law Section 220, to register the project with the New York State Department of Labor and to obtain a valid Prevailing Rate Case Number (PRC#) and the corresponding official prevailing wage schedule issued by the New York State Department of Labor prior to the commencement of any work or the finalization of bids. Issuance of the PRC number by the New York State Department of Labor and corresponding wage schedule is a condition precedent to performance under this contract. Delays resulting from absence of PRC number or wage schedule shall not be attributable to the [contractor (WTI/Tremco)] and shall not constitute a default or breach by [contractor (WTI/Tremco)].

Please check ONE of the below:

- The work described to be performed by Weatherproofing Technologies, Inc. ("WTI") at customer's facilities is not subject to federal, state or local prevailing wage requirements, other than the Fair Labor Standards Act's minimum wage provisions (29 U.S.C. 206) and similar state minimum wage laws of general application.

- The work to be performed by WTI at customer's facilities is subject to prevailing wage requirements, and the customer agrees to provide WTI with all applicable PRC#'s and wage schedules, and bond requirement for such work before a purchase order is generated for this work.
    - PRC#: _____
    - Wage Schedule Included: YES or NO
    - Payment Bond Required: YES or NO

Customer further acknowledges that if customer is a public entity or agency, or the project is funded in whole or in part with federal funds, the price quoted by WTI for work performed on customer's facilities is based on the assumption that the work is covered by a prevailing wage law (applicable state or local prevailing wage law or the Davis-Bacon Act). If the customer indicated above that this project is not subject to any federal, state, or local prevailing wage requirements the quoted price may be reduced.

Customer Name:

P.O. # (if required):

Customer Representative (print name):

Signature:

Title:

Telephone Number:

Date:

Board Meeting - Sep 15 2026 Minutes

Tuesday, September 15, 2026 at 6:00 PM

MS/HS Auditorium

1. Meeting Opening

1.01 Call to Order 6:00

1.02 Tobacco Policy Statement
We have a Tobacco policy in place, there is no smoking within 100 feet of any school building

1.03 Pledge of Allegiance

1.04 Roll Call:
Present: Aubrey O'Neal, Faedra Dagirmanjian, Rory Smith, Jenny Jared, Caroline Jerome, Cindy Bishop
Not Present: Rick Knutsen

2. Welcome

2.01 Middle School Principal, Don Solimene will welcome the Board (10 min)
Sept 15 BOE Welcome.pdf

3. Proposed Executive Session

3.01 Enter Executive Session (duration 20 min)

Motion to enter into executive session to review the Building Level Safety Plans and discuss legal matters
Moved by: Rory Smith; seconded by: Jenny Jared

Motion Carries

3.02 Exit Executive Session

Motion to exit executive session and return to public session
Moved by: Caroline Jerome; seconded by: Jenny Jared

Motion Carries

4. Acceptance of Minutes

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4.01 Acceptance of Minutes

Board Meeting - Aug 18 2026 - Minutes - Html

Special Meeting in Central Administration - Sep 04 2026 - Minutes - Html

The Board of Education hereby accepts the minutes of the August 18, 2026 and September 4, 2026 meetings
Moved by: Rory Smith; seconded by: Jenny Jared

Motion Carries

5. Superintendent District News

5.01 The Superintendent will report District News

Opening of School

This year, we had a smooth, positive opening to school. Assistant Superintendent Laffin and I were in every building on the first day of school, and every faculty and staff member we spoke with felt that this was one of the best openings we have had. I especially want to thank our buildings and grounds staff and our technology staff. Our buildings were truly gleaming, and everything was set up and ready for our students and staff to return.

We were fortunate to be able to hold our two superintendent's conference days the week before Labor Day, and those two days were incredibly productive thanks to the efforts of Assistant Superintendent Laffin and our administrative team. Many professional development sessions were available for all of our faculty, and this is a great way to jump into the new year. One additional highlight was added to our return to school this year in that the Booster Club joined us on our first staff day and offered merchandise for faculty and staff to purchase to start the year with Onteora spirit. We really appreciate the partnership with the Booster Club, and I'm so glad that they thought of this wonderful opportunity to be available for us as we returned to school.

Open House

Each of our buildings is hosting an open house either this week or next week. This is a wonderful opportunity to be able to experience our buildings and get to know our faculty and administrators. If you don't already have this on your calendar, please reach out to the buildings so that you don't miss this important event.

YMCA Childcare

The new Regional Director of Childcare for the YMCA has visited both elementary buildings. I have sent a follow-up email to her and the executive director of the YMCA to inquire about the status of getting the program approved and whether there is anything additional they need from us in order to get these programs established.

Town of Shandaken

We will be meeting with the Town Supervisor on Friday to discuss the possibility of leasing space in the Phoenicia building for the food pantry and possibly a warming station. We have included the director of Woodland Playhouse in this discussion because we want to ensure that her program is not impacted by any other uses of the building.

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Portrait of a Graduate/NY Inspires

Our district team is continuing to work with our county-wide colleagues in the planning and implementation of this statewide initiative that will shift how we approach K-12 education and what graduation requirements will look like in the future. Our next meeting will be at the beginning of October, and there are four meetings scheduled throughout this academic year.

Homecoming

Homecoming is quickly approaching, so mark your calendars! Friday, October 2nd, we will have girls soccer, volleyball, field hockey, and tennis games and matches, and Saturday, October 3rd, we will have a boys soccer game, a cross country meet, and a varsity football game. As we all know, there will be many student activities during the day on Friday, and lots of other homecoming activities throughout the day on Saturday. There will be details shared soon, but I wanted to just remind everyone to mark your calendars. This is a community event, and we are thrilled to see our community come together and support our students during Homecoming. If you are able to join us on Saturday, bring some cash and your appetite because our clubs and teams will all be providing food and merchandise for purchase throughout the day.

IT Professionals Day

Today is National IT Professionals Day, and I would like to publicly recognize our team of IT magicians and the quiet superhero that we call John Reimer. These gentlemen are constantly engaged in problem-solving and making sure that our faculty, staff, students, and administrators all have what they need to accomplish their work. They usually operate behind the scenes, but we would all be wholly unable to be productive without their support. Thank you!

6. Board District News

6.01 The Board will report District News

Trustee Jerome reported that she attended Olive Day, along with several other Board members. She shared that children expressed their excitement about returning to school.

Trustee Dagirmanjian, who is involved with the PTAs, mentioned that she would like to provide updates on both PTAs and the Booster Club at board meetings.

Trustee Bishop reported that she spoke with former Trustee Mitchell Marell and she expressed providing information from the PTAs as well. She also commented on how much Olive Day has grown, noting the enjoyment of seeing retirees celebrating their retirement. She shared that children appeared excited about school and had a great first week.

Trustee O'Neal spoke highly of the new transportation department app, highlighting its convenience for parents. She shared that the app allows her to track when the bus will arrive, ensure her children are ready, know when they will be returning home, and monitor their location along the route.

Superintendent McLaren thanked the Transportation Department and IT Director John Reimer for implementing the new program. Trustee Jerome encouraged parents who

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have not yet downloaded the app to do so. Additional information about the app will be included in the Board Briefs and posted on the Transportation Department's website.

7. Acknowledge Public Be Heard Comments

7.01 The Board will acknowledge the public be heard comments from the last meeting
no one spoke

8. Public and Student Comment

8.01 Public and Students may comment on any agenda or non-agenda item
The Board appreciates hearing from the public, including students, on any agenda or non-agenda item. Please understand that by our adopted parliamentary procedure, the Board can't engage in discussion or answer questions during Public Be Heard. Please know that we hear you and take all your comments into consideration. The Board does reserve the right to correct any inaccuracies or misinformation during Public Be Heard. Please limit your comments to 3 minutes, be civil, and do not name any particular individuals or promote any commercial ventures or products. People wishing to express individual student or personnel concerns can bring them to the Superintendent's attention in private.

Further, all individuals at Board meetings are expected to abide by the rules for Public Conduct on School Property as set forth in the district's Code of Conduct. At board meetings, speakers and observers may not engage in behavior that disrupts the meeting, such as shouting, interrupting others, blocking the free movement of others, or obstructing the views of others. The Board President may order the removal of those who are a threat to the safety of others or who disrupt the orderly conduct of the meeting.

We understand community members are passionate about certain issues. We all want our school board meetings to serve as an example to our students. In that spirit, we ask that all speakers and members of the audience maintain civility and show mutual respect.

9. Discussion and Possible Action

9.01 Consideration of Moving the January 12, 2027 BOE Meeting to January 14, 2027

Approve the updated 2026–2027 Board of Education Meeting Schedule, including the proposed change of the January 12, 2027 meeting to January 14, 2027
Moved by: Caroline Jerome; seconded by: Faedra Dagirmanjian

Motion Carries

DRAFT - 2026-2027 BOE Meeting Schedule.pdf

10. **Break**

10.01 The Board will take a 5 minute break if needed)

11. Consent Agenda

11.01 Approve Consent Agenda

The Board hereby approves item numbers 11.02 - 11.11
Moved by: Rory Smith; seconded by: Aubrey O'Neal

Motion Carries

11.02 Approve Building Level Safety Plans

The Board of Education hereby approves the Bennett, Middle/High, and Woodstock Building Level Safety Plans for the 2026-2027 School Year

11.03 Approve Special Education Services Plan 2026-2028

The Board of Education hereby approves the Special Education Services Plan 2026-2028 .

SPEDPLANFINAL26-28.pdf

Memo- Special Ed Plan.pdf

11.04 Personnel Agenda

The Board of Education hereby approves the personnel agenda as attached

9.15.26 personnel agenda.pdf

11.05 Memorandum of Agreement between OCSD and ONTEA

RESOLVED, that the Board of Education hereby approves the Memorandum of Agreement between the Onteora Central School District and the Onteora Non-Teaching Employees Association (ONTEA), dated August 24, 2026, regarding modifications to the Food Services salary schedules and step advancements for the 2026–2027 school year, and authorizes the Superintendent of Schools to execute the agreement.

MOA between OCSD and ONTEA.pdf

11.06 Memorandum of Agreement between OCSD and OTA

RESOLVED, that the Board of Education hereby approves the Memorandum of Agreement between the Onteora Central School District and the Onteora Teachers' Association (OTA) dated September 14, 2026, regarding the Community Mentor Program, including two $11,000 stipends and a $2,000 Community Mentor Work Place Coordinator stipend for the 2026-2027 school year and authorizes the Superintendent of Schools is authorized to execute the agreement.

MOA between OCSD and OTA.pdf

11.07 Overnight Trip - FFA

The Board of Education hereby approves 5 students to attend the FFA (Future Farmers of America) Convention in Indianapolis, IN from October 20, 2026 to October 24, 2026 with all related fees, room and board.

Ulster BOCES FFA National Convention Onteora 10.20-10.24.26_Redacted.pdf

https://convention.ffa.org/schedule/

11.08 Financial Report

The Board has reviewed and hereby accepts the Financial reports from June 2026 and July 2026

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11.09 Warrants

The Board of Education has reviewed and hereby accepts Warrant Schedule 1

11.10 Surplus Items

BE IT HEREBY RESOLVED on recommendation by the Superintendent of Schools that the Board of Education of the Onteora Central School District declare the attached list of items as surplus and authorizes the sale or disposal of such items.

Bennett Surplus Items.pdf

Bennett Surplus additional items.pdf

9-8-26 Surplus.pdf

11.11 Schedule U-The Committee on Special Education (CSE) and Committee on Pre-School Special Education (CPSE) Recommendations

The Board hereby approves the Instruction - Schedule U-The Committee on Special Education (CSE) and Committee on Pre-School Special Education (CPSE) Recommendations, Schedule U, #09/26, Confidential, as reviewed by Trustee Smith

12. Contracts and Independent Contractor Retainers

12.01 Approve all Contracts and Independent Contractor Retainers

The Board hereby approves item numbers 12.02 - 12.07
Moved by: Jenny Jared; seconded by: Caroline Jerome

Motion Carries

12.02 Catskill Watershed Corporation

Resolved that the Board of Education is authorized and hereby directs the Superintendent of Schools to sign the contract with the Catskill Watershed Corporation for an education grant in the amount of $10,000.00 for a project titled “5th Grade Environmental Trip” and to ensure that activities and programs funded by said grant are carried out in accordance with grant requirements.

Catskill Watershed Corp. Grant 26-27.pdf

12.03 Intermunicipal Agreement with Kingston CSD for Swimming

The Board of Education approves the Intermunicipal Agreement with Kingston City School District for Swimming for the 26-27 school year and authorizes the Superintendent to sign such an agreement.

Intermunicipal Agreement effective 8.24.pdf

12.04 Magical Memories Entertainment - ICR

BE IT HEREBY RESOLVED on recommendation by the Superintendent of Schools that the Board of Education of the Onteora Central School District approve the Independent Contractor Retainer between the Onteora Central School District and Magical Memories Entertainment retained as Vendor/Basketball Trick Artist effective February 26, 2027 at a maximum rate of $975.00 with no fridge benefits or deductions and authorizes the Superintendent to sign such an agreement.

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Magical Memories Entertainment- ICR_Redacted.pdf

12.05 M. Savatgy- Woodstock Environmental Scientist

BE IT RESOLVED, upon the recommendation of the Superintendent of Schools, that the Board of Education of the Onteora Central School District approve the Independent Contractor Retainer Agreement between the District and Matthew Savatgy, retained as Woodstock Environmental Scientist in Residence, effective September 21, 2026, through May 28, 2027, at a fee of of $3,180.00 per residency, with no fringe benefits or deductions, and further authorizes the Superintendent to execute said agreement.

M. Savatgy- ICR Woodstock School.pdf

12.06 Approve Red Hook Central School District Agreement

BE IT HEREBY RESOLVED on recommendation by the Superintendent of Schools that the Board of Education of the Onteora Central School District approve the Contract between the Onteora Central School District and the Red Hook Central School District effective for the 2026-2027 school year program at an estimated rate of $91,704.00 determined by the New York State Education Department and authorizes the Superintendent to sign such an agreement

Red Hook CSD Tuition and Related Services 26-27.pdf

12.07 Ro Health - Registered Nurse Staffing Agreement

BE IT RESOLVED, upon the recommendation of the Superintendent of Schools, that the Board of Education of the Onteora Central School District approve the Agreement between the Onteora Central School District and Ro Health, retained as Client Staffing for a Registered Nurse (RN), effective July 1, 2026 through June 30, 2027, at a rate of $80.00.hour, with no fringe benefits or deductions, and authorizes the Superintendent to sign such an agreement.

Onteora Central School District 26-27- RoHealth.pdf

13. Committee Reports

13.01 Updates from Board Committees

Policy Committee: The Policy Committee reviewed five policies at its meeting yesterday.

Communications Committee: Trustee Jerome reported that the Communications Committee discussed the Board Briefs and the importance of continuing to maintain clear and consistent communication with the school community.

14. Unfinished Business

14.01 The Board will discuss Unfinished Business

NYSSBA Resolutions: Discuss the NYSSBA resolution submission deadline and discuss a date for a special Board meeting to review proposed resolutions.

15. New Business

15.01 The Board will discuss New Business

Trustee Jerome requested that the Portrait of a Graduate initiative be included for

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discussion at the next Board of Education meeting.

16. Request for Information

16.01 Board Members will Request Information of the Superintendent
Nothing requested

17. Adjournment

17.01 Adjourn the Meeting. Next meeting is September 29, 2026 at the Woodstock School.

The meeting is adjourned at 6:55 pm.
Moved by: Jenny Jared; seconded by: Rory Smith

District Clerk

Draft

2026 Proposed NYSSBA Resolutions.

Y- YES
N- No
D - Discussion
Please write a Y for a yes vote, N for a no vote and D for discussion at a public meeting. Any resolution with a D will be discussed publicly. If 4 BOE members select a Y or N on a resolution, there will be no discussion.
The Annual Business Meeting is on October 15th at 4 pm for the voting delegate to vote on behalf of the entire board.

Resolution Booklet:
https://www.nyssba.org/clientuploads/nyssba_pdf/gr/2026-proposed-bylaw-amendments-resolutions-booklet-08312026.pdf

Proposed Bylaws	Cindy	Rick	Caroline	Rory	Jenny	Aubrey	Faedra	**Result**
1	Y	Y	Y	Y	Y	Y	Y	Y
2	Y	Y	Y	Y	Y	Y	Y	Y
3	Y	Y	Y	Y	Y	Y	Y	Y
4	Y	Y	Y	Y	Y	Y	Y	Y
5	Y	Y	Y	Y	Y	Y	Y	Y

Proposed Resolution	Cindy	Rick	Caroline	Rory	Jenny	Aubrey	Faedra	**Result**
1	Y	Y	Y	Y	Y	Y	Y	Y
2	Y	Y	Y	Y	Y	Y	Y	Y
3	Y	Y	Y	Y	Y	Y	Y	Y
4	D	D	D	Y	D	Y	Y	D
5	Y	Y	Y	Y	Y	Y	Y	Y
6	Y	Y	Y	Y	Y	Y	Y	Y
7	Y	Y	Y	Y	Y	Y	Y	Y
8	D	D	Y	Y	Y?D	Y	Y	D

9	Y	Y	Y	Y	Y	Y	Y	Y
10	Y	Y	Y	Y	Y	Y	Y	Y
11	Y	Y	Y	Y	Y	Y	Y	Y
12	Y	Y	Y	Y	Y	Y	Y	Y
13	Y	Y	Y	Y	Y	Y	Y	Y
14	Y	Y	Y	Y	Y	Y	Y	Y
15	Y	D	D	Y	Y	D	D	D
16	Y	Y	D	D	Y	D	D	D
17	Y	Y	Y	Y	Y	Y	Y	Y
18	Y	Y	Y	Y	Y	Y	Y	Y
19	Y	Y	Y	Y	Y	Y	Y	Y
20	D	D	Y	Y	Y	Y	D	D
21	Y	Y	Y	Y	Y	Y	Y	Y
22	Y	Y	Y	Y	Y	Y	Y	Y
23	Y	Y	Y	Y	Y	Y	Y	Y
24	D	D	D	Y	D	D	Y	D
25	Y	Y	Y	Y	Y	Y	Y	Y
26	N	N	N	N	N	N	N	N
27	N	N	N	N	N/D	N	N	D
28	N	N	N	N	N	N	N	N

Personnel Agenda for BOE Meeting 09/29/2026

APPOINTMENT: NON-INSTRUCTIONAL
PROBATIONARY

NAME	POSTION/SCHOOL	EFFECTIVE DATE	RATE
VanWagenen, Amber*	School Monitor	10/13/26 – 04/12/27	Step 2

RESIGNATIONS: NON-INSTRUCTIONAL

NAME	POSITION/SCHOOL	EFFECTIVE DATE	REMARKS
Warren, Leo	Head Bus Driver	10/05/26	Personal

RESIGNATIONS: INSTRUCTIONAL

NAME	POSITION/SCHOOL	EFFECTIVE DATE	REMARKS
Sharon, Thomas	Baseball -Modified - Head Coach	09/22/26	To accept Baseball - JV - Head Coach position

LEAVE OF ABSENCE: NON-INSTRUCTIONAL

EMPLOYEE NUMBER	EFFECTIVE DATE FROM -TO	REASON
3106	09/11/26 – 03/11/27	Intermittent FMLA

LEAVE OF ABSENCE: INSTRUCTIONAL

EMPLOYEE NUMBER	EFFECTIVE DATE FROM -TO	REASON
3815	10/14/26 – 10/28/26	FMLA

ADMINISTRATIVE LEAVE OF ABSENCE

EMPLOYEE NUMBER	EFFECTIVE DATE FROM -TO	REASON
040125	09/30/26 – 10/20/26	Extended leave and reassigned pursuant to Superintendent

SUBSTITUTE

NAME	POSITION	AMOUNT
Cable, Olivia*	Teacher (uncertified)	$120.00/day
Cable, Olivia*	Teaching Assistant (uncertified)	$105.00/day
DeLaura, Tina*	Teacher (certified)	$155.00/day
DeLaura, Tina*	Teaching Assistant (certified)	$120.00/day
Durkin, Shayne*	School Monitor	$17.00/hour
Durkin, Shayne*	Teacher (uncertified)	$120.00/day
Durkin, Shayne*	Teaching Assistant (uncertified)	$105.00/day
Hurliman, Eric*	School Nurse	$195.00/day
Markle, Ty*	Teacher (uncertified)	$120.00/day
Markle, Ty*	Teaching Assistant (uncertified)	$105.00/day
Plut, Ryan*	Teacher (certified)	$155.00/day
Plut, Ryan*	Teaching Assistant (certified)	$120.00/day

EXTRA DUTY STIPENDS

NAME	POSITION	AMOUNT
Sharon, Thomas	Baseball – JV – Head Coach	$3,600.00
Wall, William	Track – Winter – Head Coach	$3,700.00
Wall, William	Track – Spring– Assistant Coach	$4,000.00
Boyer, Harvey	Jazz Ensemble Director	$1,664.00
Fallo, Elizabeth	Coordinator of Remote Instruction	$4,120.00
Sanders, Douglas	Yearbook Advisor – Middle School	$2,000.00
Staiger, Jessica	Community Mentor Workplace Coordinator	$2,000.00
Staiger, Jessica	Community Mentor Advisor 1	$11,000.00
Sanders, Douglas	Community Mentor Advisor 2	$11,000.00

Onteora
Central School District



School Counseling Program

Lance Edelman, High School Principal
Don Solimene, Middle School Principal

Sarah Turck, Director of School Counseling
Monir Evers, School Counselor
Brian Schaffer, School Counselor
Sam Smith, School Counselor
Jessica Staiger, School Counselor
Rosalie Mernin, School Social Worker
Maegan Schenker, School Social Worker
Elizabeth Thomas, School Social Worker
Jennifer Simco, School Psychologist

Ariel McGrath, Bennett Elementary School Principal
Candice Sosler, School Counselor
Kevin White, School Social Worker
Lauren Petriski, School Psychologist

Scott Richards, Woodstock Elementary School Principal
Courtney Blake, School Social Worker
Diana Johnson, School Psychologist

2026 ~ 2027

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Onteora CSD Mission Statement

Our Onteora schools exist to educate and nurture the children of our diverse community. Our mission is to create an engaging and healthy learning environment that empowers all students to pursue their dreams, achieve their goals, and contribute thoughtfully to the global community.

Onteora CSD Vision Statement

An Onteora education fosters intellectual curiosity, mutual respect, self-respect, creative problem solving, individual expression, ethical decision making and active engagement in the world. Our community values and supports its children, through a holistic collaboration among students, families, the educational community, and Onteora residents at large. Students will graduate as engaged citizens and life-long learners with the confidence, self-awareness and skills to reach their maximum potential, and to live rich and successful lives.

School Counseling Mission Statement

The Onteora school counselors believe that each student deserves an individualized educational experience that recognizes their unique strengths and aims to provide counseling in the areas of academic advisement, social/emotional development, and career exploration that will encourage each student to reach their maximum potential in school and achieve their post-secondary goals.

Onteora counselors believe:

- All students should have the same opportunities and access to educational programs.
- All students have the right to a learning environment that is safe, mutually respectful, healthy, orderly, and both culturally and developmentally appropriate.
- The lifelong learning process encompasses the whole student and extends beyond classroom academics.
- The learning process is a collaboration between students, teachers, parents, staff and the community that requires active participation, mutual respect and individual accountability.
- Each student is valued and respected for their diversity which enhances our educational community.

Role of the School Counselor

The role of the School Counselor is:

- To serve as an advocate for all students
- To collaborate with School Social Workers and School Psychologists in crisis interventions, prevention, and responsive services
- To present developmental lessons in the classroom and in small groups
- To consult and collaborate with teachers, administrators, school support personnel, parents, and business/community agencies
- To participate in school meetings such as CSEs and MTSS meetings
- To create a partnership with parents that supports effective parenting skills, creates a positive learning environment at home, and encourages parent participation in the educational process
- To provide leadership in career development of all students
- To review academic progress of each student annually
- To provide students and parents with informational workshops on college admissions, financial aid, graduation requirements, and standardized admissions testing
- To coordinate the senior scholarship process for in-house awards
- To advise and register students for summer school credit recovery
- To act as a liaison for student athletes and the NCAA
- To coordinate and administer the PSAT, including approved testing accommodations for students with disabilities
- To facilitate the evaluation of the school counseling program

Role of the School Social Worker

The role of the School Social Worker is:

- To develop counseling goals and treatment plans for students with an IEP or 504 Plan
- To provide intensive and long-term counseling individually and/or in a group setting
- To provide ongoing group counseling based on the social-emotional needs of students (e.g. grief, self-esteem, divorce, anger management)
- To collaborate with School Counselors and School Psychologists in crisis interventions, prevention, and responsive services
- To consult and collaborate with teachers, administrators, school support personnel, parents, and business/community agencies
- To participate in school meetings such as CSEs and MTSS meetings
- To create a partnership with parents that supports effective parenting skills,

creates a positive learning environment at home, and encourages parent participation in the educational process
- To collaborate with community agencies and outside mental health professionals to coordinate care for students and families in treatment

Role of the School Psychologist

The role of the School Psychologist is:

- To conduct and report on psychological and psycho-educational evaluations
- To conduct Functional Behavioral Assessments (FBAs) and develop Behavioral Intervention Plans (BIPs)
- To assist in the writing and development of Individual Education Plans (IEPs)
- To collaborate with School Counselors and School Social Workers in crisis interventions, prevention, and responsive services
- To develop counseling goals and treatment plans for students with an IEP or 504 Plan
- To provide intensive and long-term counseling individually and/or in a group setting
- To consult and collaborate with teachers, administrators, school support personnel, parents, and business/community agencies
- To conduct cognitive, social-emotional, behavioral and/or motor screenings
- To participate in school meetings such as CSEs and MTSS meetings
- To create a partnership with parents that supports effective parenting skills, creates a positive learning environment at home, and encourages parent participation in the educational process

Rationale for the School Counseling Program

A school counseling program is designed to support student achievement and growth in the three domains of academics, personal/social development, and career awareness. Each domain is linked with specific activities, lesson plans, and counseling that results in successful achievement of student competencies that promote and enhance learning. The school counseling program strives to meet the changing needs of the student population through evaluation of the current program model and modifications for improvement.

New York State Regulations

The School Counseling (Guidance) Program is defined by the New York State Education Department, as listed in Part 100 of the Commissioner's Regulations.

j. Guidance programs and comprehensive developmental school counseling/guidance programs.

2. Comprehensive developmental school counseling/guidance programs. Beginning with the 2019-2020 school year, each school district shall have a comprehensive developmental school counseling/guidance program, for all students in kindergarten through grade 12. Each school district shall also ensure that all students in grades kindergarten through 12 have access to a certified school counselor(s), which for the city school district of the City of New York and the city school district of the City of Buffalo shall include a licensed guidance counselor(s) pursuant to Part 80 of the commissioner's regulations.
    i. For all grades kindergarten through 12, district and building level comprehensive developmental school counseling/guidance programs shall prepare students to participate effectively in their current and future educational programs as age appropriate, and be designed to address multiple student competencies including career/college readiness standards, and academic and social/emotional development standards. The comprehensive developmental school counseling/guidance program (program) shall include the following activities or services:
        a. in grades kindergarten through 5, the program shall be designed by a certified school counselor in coordination with the teaching staff, and any appropriate pupil personnel service providers, for the purpose of preparing students to participate effectively in their current and future educational programs, to provide information related to college and careers, and to assist students who may exhibit challenges to academic success, including but not limited to attendance or behavioral concerns, and where appropriate make a referral to a properly licensed professional and/or certified pupil personnel service provider, as appropriate, for more targeted supports;
        b. for students in grades 6 through 12, certified school counselors shall provide an annual individual progress review plan, which shall reflect each student's educational

progress and career plans. For a student with disability, the plan shall be consistent with the student's individualized education program;

c. school counseling/guidance core curriculum instruction for the purpose of addressing student competencies related to career/college readiness, academic skills and social/emotional development by a certified school counselor(s);

d. other direct student services which may include, but need not be limited to, responsive services, crisis response, group counseling, individual counseling, appraisal, assessment and advisement, for the purpose of enabling students to benefit from the curriculum, assisting students to develop and implement postsecondary education and career plans, assisting students who exhibit attendance, academic, behavioral or adjustment concerns and encouraging parental involvement. Provided that nothing herein shall prohibit certified or licensed school psychologists or certified or licensed school social workers pursuant to Part 80 of the commissioner's regulations from providing other direct student services within their applicable scope of practice;

e. indirect student services which may include but need not be limited to, referrals to appropriately licensed or certified individuals, consultation, collaboration, leadership, advocacy, and teaming.

ii. Each school district shall develop district-wide and building-level comprehensive developmental school counseling/guidance plans which set forth the manner in which the district shall comply with the requirements of this subdivision. In the case of the City School District of the City of New York, the Department of Education shall submit separate plans for each community school district, for the High School Division and for the Special Education Division. Such district and building level plans shall be developed by or under the direction of certified school counselor(s) and be updated annually, available for review at the district offices and each school building, and made available on the district's website.

a. Each plan shall be developed annually and shall include program objectives, activities, program development and maintenance planning, school counseling curriculum, professional learning planning, evaluation methods based

on data analysis of program results and closing the gap analysis reports to inform program improvement, and assessment of the resources necessary to support positive student outcomes.

b. Each plan shall also include the preparation of a program outcomes report that includes an analysis of all systematic components of a comprehensive developmental school counseling/guidance program as defined by this subdivision. Such report shall be annually presented to the board of education, or in the case of the City School District of the City of New York, the Chancellor of the City School District of the City of New York, or to the extent provided by law, the board of education of the City School District of the City of New York.

iii. Each school district shall establish a comprehensive developmental school counseling/guidance program advisory council to be comprised of representative stakeholders (such as parents, members of the board of education, school building and/or district leaders, community-based service providers, teachers, certified school counselors and other pupil personnel service providers in the district including school social workers and/or school psychologists). In the case of the City School District of the City of New York, the Department of Education shall establish a comprehensive developmental school counseling/guidance program advisory council for each community school district. The advisory council shall meet no less than twice a year for the purpose of reviewing the comprehensive developmental school counseling/guidance program plan and advising on the implementation of the school counseling/guidance program. The advisory council shall create and submit an annual report to the board of education, or in the case of the City School District of the City of New York, the Chancellor of the City School District of the City of New York, or to the extent provided by law, the board of education of the City School District of the City of New York.

3. Nothing in this section shall be construed to authorize any individual to provide professional services where certification is required under Part 80 of the commissioner's regulations or where licensure is required under title VIII of the Education Law.

http://www.nysed.gov/curriculum-instruction/1002-general-school-requirements#SchoolCounselingGuidancePrograms

ASCA National Model
(American School Counselor Association)

Academic Development

1. *Students will acquire the attitudes, knowledge, and skills contributing to effective learning in school and across the life span.* Student competencies linked with this standard are:
    - Articulate feelings of competence and confidence as learners
    - Display a positive interest in learning
    - Take pride in work and achievement
    - Accept mistakes as essential to the learning process
    - Identify attitudes and behaviors that lead to successful learning
    - Apply time management and task management skills
    - Demonstrate how effort and persistence positively affect learning
    - Use communication skills to know when and how to ask for help when needed
    - Apply knowledge and learning styles to positively influence school performance
    - Take responsibility for their actions
    - Demonstrate the ability to work independently, as well as the ability to work cooperatively with other students
    - Develop a broad range of interest and abilities
    - Demonstrate dependability, productivity and initiative
    - Share knowledge
2. *Students will complete school with the academic preparation essential to choose from a wide range of substantial post-secondary options, including college.* Student competencies linked with this standard are:
    - Demonstrate the motivation to achieve individual potential
    - Learn and apply critical thinking skills
    - Apply the study skills necessary for academic success at each level
    - Seek information and support from faculty, staff, family, and peers
    - Organize and apply academic information from a variety of sources
    - Use knowledge of learning styles to positively influence school performance
    - Become a self-directed and independent learner
    - Establish challenging academic goals in elementary, middle, and high school
    - Use assessment results in educational planning
    - Develop and implement annual plan of study to maximize academic ability and achievement

- Apply knowledge of aptitudes and interest to goal setting
- Use problem solving and decision-making skills to assess progress toward educational goals
- Understand the relationship between classroom performance and success in school
- Identify post-secondary options consistent with interests, achievement, aptitude, and abilities**.**

3. *Students will understand the relationship of academic to the world of work and to life and home and in the community.* Student competencies linked with this standard are:
    - Demonstrate the ability to balance school, studies, extra-curricular activities, leisure time, and family life
    - Seek co-curricular and community experiences to enhance the school experience
    - Understand the relationship between learning and work
    - Demonstrate an understanding of the value of lifelong learning as essential to seeking, obtaining, and maintaining life goals
    - Understand that school success is the preparation to make the transition from student to community member
    - Understand how school success and academic achievement enhance future career and vocational opportunities

Career Development

4. *Students will acquire the skills to investigate the world of work in relation to knowledge of self and to make informed career decisions.* Student competencies linked with this standard are:
    - Develop skills to locate, evaluate, and interpret career information
    - Learn about the variety of traditional and non-traditional occupations
    - Develop an awareness of personal abilities, skills, interests, and motivations
    - Learn how to interact and work cooperatively in teams
    - Learn to make decisions
    - Learn how to set goals
    - Understand the importance of planning
    - Pursue and develop competency in areas of interest
    - Develop hobbies and vocational interests
    - Balance between work and leisure time
    - Acquire employability skills such as working on a team, problem solving, and organizational skills
    - Apply job readiness skills to seek employment opportunities
    - Demonstrate knowledge about the changing workplace
    - Learn about the rights and responsibilities of employers and

employees
- Learn to respect individual uniqueness in the workplace
- Learn how to write a resume
- Develop a positive attitude toward work and learning
- Understand the importance of responsibility, dependability, punctuality, integrity, and effort in the workplace
- Utilize time and task management skills.

5. *Students will employ strategies to achieve future career success and satisfaction.* Student competencies linked with this standard are:
    - Apply decision making skills to career planning, course selection, and career transition
    - Identify personal skills, interests, and abilities and relate them to current career choice
    - Demonstrate knowledge of the career planning process
    - Know the various ways in which occupations can be classified
    - Use research and information resources to obtain career information
    - Learn to use the internet to access career planning information
    - Describe traditional and non-traditional career choices and how they relate to career choice
    - Understand how changing economic and societal needs influence employment trends and future training
    - Demonstrate awareness of the education and training needed to achieve career goals
    - Access and modify their educational plan to support career
    - Use employable and job readiness skills in internship, mentoring, shadowing, and/or other work experience
    - Select course work that is related to career interests
    - Maintain a career planning portfolio
6. *Students will understand the relationship between personal qualities, education and training, and the world of work.* Student competencies linked with this standard are:
    - Understand the relationship between educational achievement and career success
    - Explain how work can help to achieve personal success and satisfaction
    - Identify personal preferences and interests influencing career choice and success
    - Understand that changing workplace requires lifelong learning and acquiring new skills
    - Describe the effect of work on lifestyle
    - Understand the importance of equity and access in career choice
    - Understand that work is an important and satisfying means of

personal expression
- Demonstrate how interests, abilities, and achievement relate to achieving personal, social, educational, and career goals
- Learn how to use conflict management skills with peers and adults
- Learn how to work cooperatively with others as a team member
- Apply academic and employment readiness skills in work-based learning situations such as internships, shadowing, and/or mentoring experiences

Personal & Social Development

7. *Students will acquire the attitudes, knowledge and interpersonal skills to help themselves understand and respect self and others.* Student competencies linked with this standard are:
    - Develop positive attitudes toward self as a unique and worthy person
    - Identify values, attitudes, and beliefs
    - Learn the goal setting process
    - Understand change is a part of growth
    - Identify and express feelings
    - Distinguish between appropriate and inappropriate behaviors
    - Recognize personal boundaries, rights, and privacy needs
    - Understand the need for self-control and how to practice it
    - Demonstrate cooperate behaviors in groups
    - Identify personal strengths and assets
    - Identify and discuss changing personal and social roles
    - Identify and recognize changing family roles
    - Recognize that everyone has rights and responsibilities
    - Respect alternative points of view
    - Recognize, accept, respect, and appreciate ethnic and cultural diversity
    - Recognize and respect differences in various family configurations
    - Use effective communication skills
    - Know that communication involves speaking, listening, and nonverbal behavior
    - Learn how to make and keep friends

8. *Students will make decisions, set goals, and take necessary action to achieve goals.* Student competencies linked with this standard are:
    - Use a decision making and problem-solving model
    - Understand consequences of decisions and choices
    - Identify alternative solutions to a problem
    - Develop effective coping skills for dealing with problems
    - Demonstrate when, where, and how to seek help for solving

problems and making decisions
- Know how to apply conflict resolution skills
- Demonstrate a respect and appreciation for individual and cultural differences
- Know when peer pressure is influencing a decision
- Identify long and short-term goals
- Identify alternative ways of achieving goals
- Use persistence and perseverance in acquiring knowledge and skills
- Develop an action plan to set and achieve realistic goals

9. *Students will understand safety and survival skills.* Student competencies linked with this standard are:
    - Demonstrate knowledge of personal information
    - Learn about the relationship between rules, laws, safety and the protection of the rights of the individual
    - Learn about the differences between appropriate and inappropriate physical contact
    - Demonstrate the ability to set boundaries, rights, and personal privacy
    - Differentiate between situations requiring peer support and situations requiring adult professional help
    - Identify resource people in the school and community, and know how to seek their help
    - Apply effective problem solving and decision-making skills to make safe and healthy choices
    - Learn about the emotional and physical dangers of substance use and abuse
    - Learn how to cope with peer pressure
    - Learn techniques for managing stress and conflict
    - Learn coping skills for managing life events

American School Counselor Association (2005). *The ASCA National Model: A Framework for School Counseling Programs, Second Edition*. Alexandria, VA: Author.

Onteora School Counseling Program Grades PK – 5

Program Objective 1: *Students will acquire the attitudes, knowledge, and skills contributing to effective learning in school and across the life span.*

Activities:

- School Psychologist and/or School Social Worker will monitor student placement and support transition.
- School Psychologist will review student records and identify students in need of remediation.
- School Psychologist and/or School Social Worker will perform formal and informal behavioral assessments and interventions.
- School Counselor, School Psychologist, School Social Worker and/or School Nurse will monitor student attendance and work with parents, recommend peer-parent trainer, and contact DSS to improve student attendance.
- School Counselor, School Psychologist and/or School Social Worker will participate in P/T conferences, parent meetings with outside agencies, and open houses to promote a home/school connection.
- School Psychologist will perform psychological and psycho-education evaluations for identified students.
- School Counselor, School Psychologist and/or School Social Worker will refer students who have not been academically successful to the MTSS (Multi-Tier System of Support) Team.
- School Counselor, School Psychologist, and School Social Worker will attend CSE, CPSE, and 504 meeting.
- School Social Worker and/or School Psychologist will support and participate in PBIS.
- School Counselor will visit grades 4 – 5 to deliver drug and alcohol prevention lessons.
- School Counselors will participate and assist with planning a Middle School Orientation for 5th grade students to be scheduled during the school day.

Expected Outcomes:

- Students will articulate feelings of competence and confidence as learners.
- Students will play a positive interest in learning.
- Students will take pride in work and achievement.
- Students will accept mistakes as essential to the learning process.
- Students will identify attitudes and behaviors that lead to successful learning.

Provisions for Annual Assessment:

- Student retention rates will stay the same or decrease.

- Student referrals to MTSS will stay the same or decrease.
- Student behavioral referrals will decrease.

Program Objective 2: *Students will complete school with the academic preparation essential to choose from a wide range of substantial post-secondary options, including college.*

Activities:

- School Counselor, School Social Worker, and/or School Psychologist will coordinate with the nurse in monitoring student attendance and work with parents, recommend peer-parent trainer, and contact DSS to improve student attendance.
- School Counselor, School Social Worker, and/or School Psychologist will participate in P/T conferences, parent meetings with outside agencies, and open houses to promote a home/school connection.
- Students will participate in enrichment programs throughout the year to give them exposure to various career fields (e.g., Reading Club, Digital Storytelling, Watershed Detectives, Youth Chorale, Jazz Band, Rosetta Stone-Spanish or French, Typing, Sports, STEAM Challenges, and Robotics).
- School Counselor, School Social Worker, and/or School Psychologist will support and participate in PBIS.
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver social skills lessons.
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver a career lesson and complete career plans.
- School Counselor will visit grades 4 – 5 to deliver social skills lessons which include goal setting, decision making, and communication.
- School Counselor will visit grades 4 – 5 to deliver a career lesson and complete career plans.

Expected Outcomes:

- Students will apply time management and task management skills.
- Students will demonstrate how effort and persistence positively affect learning.
- Students will use communication skills to know when and how to ask for help when needed.
- Students will apply knowledge and learning styles to positively influence school performance.
- Students will take responsibility for their actions.
- Students will demonstrate the ability to work independently, as well as the ability to work cooperatively with other students.
- Students will develop a broad range of interest and abilities.
- Students will demonstrate dependability, productivity and initiative.

- Students will share knowledge.

Provisions for Annual Assessment:

- Student behavioral referrals will decrease.
- Student referrals to MTSS will stay the same or decrease.
- Student attendance records will stay the same or improve.
- Student report cards will demonstrate growth.
- Student career plans will be updated annually by teachers, School Counselor, School Social Worker, and/or School Psychologist.

Program Objective 3: *Students will understand the relationship of academics to the world of work and to life and home and in the community.*

Activities:

- School Social Worker and/or School Psychologist will collaborate with teachers in grades 1 – 3 to deliver a long-term goal setting lessons (i.e., First Grade – Go for a Healthy Goal; Second Grade – Dreams Can Come True; Third Grade – Go for Your Goal).
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver drug and alcohol prevention lessons.
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver social skills lessons.
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver a career lesson and complete career plans.
- School Counselor, School Social Worker and/or School Psychologist will support and participate in PBIS.
- School Counselor, School Social Worker, and/or School Psychologist will coordinate with the nurse in monitoring student attendance and work with parents, recommend peer-parent trainer, and contact DSS to improve student attendance.
- School Counselor, School Social Worker, and/or School Psychologist will participate in P/T conferences, parent meetings with outside agencies, and open houses to promote a home/school connection.
- Students will participate in enrichment programs throughout the year to give them exposure to various career fields (e.g., Reading Club, Digital Storytelling, Watershed Detectives, Youth Chorale, Jazz Band, Rosetta Stone-Spanish or French, Typing, Sports, STEAM Challenges, and Robotics).
- School Counselor will visit grades 4 – 5 to deliver social skills lessons which include goal setting, decision making, and communication.
- Students will participate in assemblies and presentations throughout the year to give them exposure to various career fields and community engagement.

Expected Outcomes:

- Students will demonstrate the ability to balance school, studies, extra-curricular activities, leisure time, and family life.
- Students will seek co-curricular and community experiences to enhance the school experience.
- Students will understand the relationship between learning and work.
- Students will demonstrate an understanding of the value of lifelong learning as essential to seeking, obtaining, and maintaining life goals.
- Students will understand that school success is the preparation to make the transition from student to community member.
- Students will understand how school success and academic achievement enhance future career and vocational opportunities.

Provisions for Annual Assessment:

- Student behavioral referrals will decrease.
- Student referrals to MTSS will stay the same or decrease.
- Student report cards will demonstrate growth.
- Feedback from teachers, students, and parents about the effectiveness of assemblies and presentations.

Program Objective 4: *Students will acquire the skills to investigate the world of work in relation to knowledge of self and to make informed career decisions.*

Activities:

- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver a career lesson and complete career plans.
- Students will participate in enrichment programs throughout the year to give them exposure to various career fields (e.g., Dance Residency, Health & Nutrition Program, Community Garden, Engineer Visits, Earth Day Celebration, Science Fair, Maple Syrup Demonstration, Career Day, etc.).
- School Social Worker and/or School Psychologist will support and participate in K – 3 PBIS.
- School Counselor will visit grades 4 – 5 to deliver social skills lessons which include goal setting, decision making, and communication.
- A School Counselor will visit grades 4 – 5 to provide career lessons (e.g., Personal Skills and Interests, What's Your Personality Type?, Career Explorations, Career map, Life Auction, Career and Lifestyle Game, My Resume, Seed to Pumpkin Pie, and How Will I Impact the World).

Expected Outcomes:

- Students will develop skills to locate, evaluate, and interpret career information.

- Students will learn about the variety of traditional and non-traditional occupations.
- Students will develop an awareness of personal abilities, skills, interests, and motivations.
- Students will learn how to interact and work cooperatively in teams.
- Students will learn to make decisions.
- Students will learn how to set goals.
- Students will understand the importance of planning.
- Students will pursue and develop competency in areas of interest.
- Students will develop hobbies and vocational interests.
- Students will balance between work and leisure time.
- Students will acquire employability skills such as working on a team, problem solving, and organizational skills.
- Students will apply job readiness skills to seek employment opportunities.
- Students will demonstrate knowledge about the changing workplace.
- Students will learn about the rights and responsibilities of employers and employees.
- Students will learn to respect individual uniqueness in the workplace.
- Students will develop a positive attitude toward work and learning.
- Students will understand the importance of responsibility, dependability, punctuality, integrity, and effort in the workplace.
- Students will utilize time and task management skills.

Provisions for Annual Assessment:

- Student behavioral referrals will decrease.
- Student referrals to MTSS will stay the same or decrease.
- Student attendance records will stay the same or improve.
- Student report cards will demonstrate growth.
- Student career plans will be updated annually by teachers, School Counselor, School Social Worker, and/or School Psychologist.

Program Objective 5: *Students will employ strategies to achieve future career success and satisfaction.*

Activities:

- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver a career lesson and complete career plans.
- Students will participate in enrichment programs throughout the year to give them exposure to various career fields (e.g., Dance Residency, Health & Nutrition Program, Community Garden, Engineer Visits, Earth Day Celebration, Science Fair, Maple Syrup Demonstration, Career Day, etc.).
- School Counselor, School Social Worker and/or School Psychologist will

support and participate in PBIS.
- School Counselor will visit grades 4 – 5 to deliver social skills lessons which include goal setting, decision making, and communication.
- A School Counselor will visit grades 4 – 5 to provide career lessons (e.g., Personal Skills and Interests, What's Your Personality Type?, Career Explorations, Career map, Life Auction, Career and Lifestyle Game, My Resume, seed to Pumpkin Pie, and How Will I Impact the World).

Expected Outcomes:
- Students will apply decision making skills to career planning, course selection, and career transition.
- Students will identify personal skills, interests, and abilities and relate them to current career choice.
- Students will demonstrate knowledge of the career planning process.
- Students will know the various ways in which occupations can be classified.
- Students will use research and information resources to obtain career information.
- Students will learn to use the Internet to access career planning information.
- Students will describe traditional and non-traditional career choices and how they relate to career choice.
- Students will demonstrate awareness of the education and training needed to achieve career goals.
- Students will access and modify their educational plan to support career.

Provisions for Annual Assessment:
- Student career plans will be updated annually by teachers, School Counselor, School Social Worker, and/or School Psychologist.

Program Objective 6: *Students will understand the relationship between personal qualities, education and training, and the world of work.*

Activities:
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver a career lesson and complete career plans.
- Students will participate in enrichment programs throughout the year to give them exposure to various career fields (e.g., Dance Residency, Health & Nutrition Program, Community Garden, Engineer Visits, Earth Day Celebration, Science Fair, Maple Syrup Demonstration, Career Day, etc.).
- School Counselor will visit grades 4 – 5 to deliver social skills lessons which include goal setting, decision making, and communication.
- A School Counselor will visit grades 4 – 5 to provide career lessons (e.g., Personal Skills and Interests, What's Your Personality Type?, Career

Explorations, Career map, Life Auction, Career and Lifestyle Game, My Resume, seed to Pumpkin Pie, and How Will I Impact the World).

Expected Outcomes:

- Students will understand the relationship between educational achievement and career success.
- Students will explain how work can help to achieve personal success and satisfaction.
- Students will identify personal preferences and interests influencing career choice and success.
- Students will understand that changing workplace requires lifelong learning and acquiring new skills.
- Students will describe the effect of work on lifestyle.
- Students will understand the importance of equity and access in career choice.
- Students will understand that work is an important and satisfying means of personal expression.
- Students will demonstrate how interests, abilities, and achievement relate to achieving personal, social, educational, and career goals.
- Students will learn how to use conflict management skills with peers and adults.
- Students will learn how to work cooperatively with others as a team member.

Provisions for Annual Assessment:

- Student career plans will be updated annually by teachers, School Counselor, School Social Worker, and/or School Psychologist.

Program Objective 7: *Students will acquire the attitudes, knowledge and interpersonal skills to help themselves understand and respect self and others.*

Activities:

- School Psychologist and/or School Social Worker will visit classrooms in grades K – 3 to provide lessons in character education and SEL (Social Emotional Learning).
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver social skills lessons.
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver drug and alcohol prevention lessons.
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver child sexual abuse and exploitation prevention lessons.
- School Counselor, School Psychologist and/or School Social Worker will monitor student attendance as a possible indicator of personal/social problems.
- School Counselor, School Psychologist, and/or School Social Worker will

provide individual and group counseling to students struggling with personal and social development.
- School Counselor will visit grades 4 – 5 to deliver drug and alcohol prevention lessons.
- School Counselor, School Social Worker, and/or School Psychologist will visit grades 4 – 5 to deliver child sexual abuse and exploitation prevention lessons.

Expected Outcomes:
- Students will develop positive attitudes toward self as a unique and worthy person.
- Students will identify values, attitudes, and beliefs.
- Students will learn the goal setting process.
- Students will understand change is a part of growth.
- Students will identify and express feelings.
- Students will distinguish between appropriate and inappropriate behaviors.
- Students will recognize personal boundaries, rights, and privacy needs.
- Students will understand the need for self-control and how to practice it.
- Students will demonstrate cooperative behaviors in groups.
- Students will identify personal strengths and assets.
- Students will identify and discuss changing personal and social roles.
- Students will identify and recognize changing family roles.
- Students will recognize that everyone has rights and responsibilities.
- Students will respect alternative points of view.
- Students will recognize, accept, respect, and appreciate ethnic and cultural diversity.
- Students will recognize and respect differences in various family configurations.
- Students will use effective communication skills.
- Students will know that communication involves speaking, listening, and nonverbal behavior.
- Students will learn how to make and keep friends.

Provisions for Annual Assessment:
- School Counselor, School Psychologist, and School Social Worker will use feedback from students, teachers, parents, and administrators to determine the effectiveness of counseling in the area of attendance.
- School Counselor, School Psychologist, and School Social Worker will use feedback from students, teachers, parents, and administrators to determine the effectiveness of counseling in the area of peer relationships.

Program Objective 8: *Students will make decisions, set goals, and take necessary action to achieve goals.*

Activities:

- School Psychologists and/or School Social Workers will provide individual and/or group counseling.
- School Psychologists and/or School Social Workers will perform classroom interventions.
- School Counselor, School Psychologist, and/or School Social Worker will refer students who have not been academically successful to the MTSS (Multi-Tier System of Support) Team.
- School Psychologist and/or School Social Worker will visit classrooms in grades K – 3 to provide lessons in character education and SEL (Social Emotional Learning).
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver social skills lessons.
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver drug and alcohol prevention lessons.
- School Counselors, School Social Worker, and/or School Psychologist will support and participate in PBIS.
- A School Counselor will visit grades 4 – 5 to deliver drug and alcohol prevention lessons.
- School Counselor will meet with students who are not performing academically to create interventions and establish goals for improvement. Follow-up meetings will evaluate the success of the intervention and revise goals as necessary.
- School Counselor will meet with students individually and/or in groups to explain the school counselor's role and availability to assist in personal and social problem solving.

Expected Outcomes:

- Students will use a decision making and problem-solving model.
- Students will understand consequences of decisions and choices.
- Students will identify alternative solutions to a problem.
- Students will develop effective coping skills for dealing with problems.
- Students will demonstrate when, where, and how to seek help for solving problems and making decisions.
- Students will know how to apply conflict resolution skills.
- Students will demonstrate a respect and appreciation for individual and cultural differences.
- Students will know when peer pressure is influencing a decision.
- Students will identify long and short-term goals.
- Students will identify alternative ways of achieving goals.
- Students will use persistence and perseverance in acquiring knowledge and

skills.
- Students will develop an action plan to set and achieve realistic goals.

Provisions for Annual Assessment:
- Student academic performance will stay the same or improve.
- Student referrals to MTSS will stay the same or decrease.
- School Psychologist and School Social Worker will use feedback from students, teachers, parents, and administrators to determine the effectiveness of counseling in the area of personal and social problem solving.

Program Objective 9: *Students will understand safety and survival skills.*

Activities:
- School Counselor, School Psychologist, and/or School Social Worker will support student understanding of bullying and harassment through the use of assemblies, individual and/or group counseling, peer mediation and family contact.
- School Psychologist and/or School Social Worker will visit classrooms in grades K – 3 to provide lessons in character education and SEL (Social Emotional Learning).
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver social skills lessons.
- School Social Worker and/or School Psychologist will visit grades K – 3 to deliver drug and alcohol prevention lessons.
- School Counselor will visit grades 4 – 5 to deliver drug and alcohol prevention lessons.
- School Counselor, School Social Worker, and/or School Psychologist will visit classes to deliver child sexual abuse and exploitation prevention lessons.
- School Counselor will collaborate with School Social Workers and School Psychologists in crisis interventions, prevention and responsive services.

Expected Outcomes:
- Students will demonstrate knowledge of personal information.
- Students will learn about the relationship between rules, laws, safety and the protection of the rights of the individual.
- Students will learn about the differences between appropriate and inappropriate physical contact.
- Students will demonstrate the ability to set boundaries, rights, and personal privacy.
- Students will differentiate between situations requiring peer support and situations requiring adult professional help.
- Students will identify resource people in the school and community, and know

how to seek their help.

- Students will apply effective problem solving and decision-making skills to make safe and healthy choices.
- Students will learn about the emotional and physical dangers of substance use and abuse.
- Students will learn how to cope with peer pressure.
- Students will learn techniques for managing stress and conflict.
- Students will learn coping skills for managing life events.

Provisions for Annual Assessment:

- School Psychologist and/or School Social Worker will use feedback from students, teachers, parents, and administrators to determine the effectiveness of counseling in the area of personal and social problem solving.
- Protocol for conducting crisis interventions, prevention and responsive services will be evaluated annually.

Onteora School Counseling Program Grades 6 – 12

Program Objective 1: *Students will acquire the attitudes, knowledge, and skills contributing to effective learning in school and across the life span.*

Activities:

- School Counselors will participate and assist with planning a Middle School Orientation for 5th grade students to be scheduled during the school day.
- School Counselors will participate and assist with planning a Middle School Open House for incoming 6th graders and their parents during the summer.
- School Counselors will visit 6th and 7th grade classrooms for a lesson on organizational skills, including how students can access and monitor their academic progress using Infinite Campus's Student Portal.
- School Counselors will meet with 8th and 9th graders in small groups or individually to review effective study skills, organizational skills, and how students can access and monitor their academic progress using Infinite Campus's Student Portal.
- School Counselors will meet with 8th graders to prepare for the transition into high school and to explain course requirements and Regents requirements for graduation.
- School Counselors will monitor report cards/progress reports and meet individually with students who are failing subjects or have a marked decrease in academic performance in grades 6 – 12.
- School Counselors will initiate conferences, which include the participation of parents, teachers, support staff, and the student in grades 6 – 12.
- School Counselors will refer students in grades 6 – 12 who have not been academically successful to the MTSS (Multi-Tier System of Support) Team.
- School Counselors will host and plan a High School Orientation meeting for parents.
- School Counselors will visit all grade level classrooms and follow-up with individual meetings to discuss academic planning, elective selection, and alternative education programs (i.e., BOCES, New Visions, etc.).
- School Counselors will meet individually with students to review progress towards graduation through the completion of course credits and Regents exams.
- School Counselors will meet individually with seniors to support and guide them through the college application process which includes admissions essay, transcript review, financial aid, scholarship applications, letters of recommendation, standardized test score submission, and admissions interview preparation.

Expected Outcomes:

- Students will articulate feelings of competence and confidence as learners.
- Students will play a positive interest in learning.
- Students will take pride in work and achievement.
- Students will accept mistakes as essential to the learning process.
- Students will identify attitudes and behaviors that lead to successful learning.

Provisions for Annual Assessment:

- School Counselors will use feedback from parents, students, and teachers to evaluate the effectiveness of transition activities for students entering the middle school.
- Student retention rates will stay the same or decrease.
- Summer School enrollment will decrease.
- Student referrals to MTSS will stay the same or decrease.

Program Objective 2: *Students will complete school with the academic preparation essential to choose from a wide range of substantial post-secondary options, including college.*

Activities:

- School Counselors will visit 8 – 12 grade level classrooms and follow-up with individual meetings to discuss academic planning, elective selection, and alternative education programs (i.e., BOCES, New Visions, etc.).
- School Counselors will meet individually with all students to review progress towards graduation and align recommended course planning with the student's post-secondary goals.
- School Counselors will visit junior classrooms to review post-secondary planning for career and/or college.
- School Counselor will meet with juniors individually to access Naviance and perform a college search and career exploration.
- School Counselors will visit senior classrooms to further develop post-secondary planning for career and/or college.
- School Counselors will meet individually with seniors to support and guide them through the college application process which includes admissions essay, transcript review, financial aid, scholarship applications, letters of recommendation, standardized test score submission and admissions interview preparation.
- School Counselors will meet individually with 9th grade students to initiate the Learning Style Inventory with students on Naviance.
- School Counselors will coordinate and administer the PSAT to 11th grade students and appropriate 10th grade students.
- School Counselors will schedule and organize college admissions

representatives to meet and speak with small groups of students.
- School Counselors will host a College Admissions Information Session for juniors, seniors, and their parents.
- School Counselors will host a Financial Aid Workshop for juniors, seniors, and their parents.

Expected Outcomes:
- Students will apply time management and task management skills.
- Students will demonstrate how effort and persistence positively affect learning.
- Students will use communication skills to know when and how to ask for help when needed.
- Students will apply knowledge and learning styles to positively influence school performance.
- Students will take responsibility for their actions.
- Students will demonstrate the ability to work independently, as well as the ability to work cooperatively with other students.
- Students will develop a broad range of interest and abilities.
- Students will demonstrate dependability, productivity and initiative.
- Students will share knowledge.

Provisions for Annual Assessment:
- The senior survey will record the number of students enrolling in a 4-year and 2-year college.
- The senior survey will record the number of students seeking employment after graduation.
- The senior survey will record the number of students who have enlisted with the Military.
- PSAT scores will be used to indicate readiness for higher level courses.
- Counselors will use feedback from parents and students to determine the effectiveness of the College Admissions Information Session.
- Counselors will use feedback from parents to determine the effectiveness of the Financial Aid Workshop.

Program Objective 3: *Students will understand the relationship of academics to the world of work and to life and home and in the community.*

Activities:
- School Counselors will visit 10th grade classes with BOCES staff to discuss vocational opportunities and programs available at Ulster BOCES.
- School Counselors will coordinate a field trip for 10th graders interested in visiting the vocational classrooms at Ulster BOCES.
- School Counselors will visit junior classrooms with BOCES staff to discuss

internship-based opportunities available through Ulster BOCES New Visions program.

- School Counselors will visit 11th grader classes to complete the Career Interest Inventory on Naviance.
- School Counselors will meet individually with all students to review progress towards graduation and align recommended course planning with the career goals.
- School Counselors will meet with students in need to address study habits and organizational skills.
- School Counselors will meet with students individually to recommend, if appropriate, participation in the Community Mentorship program that matches students with professionals in the field of their choice for a long-term job shadowing experience.

Expected Outcomes:

- Students will demonstrate the ability to balance school, studies, extra-curricular activities, leisure time, and family life.
- Students will seek co-curricular and community experiences to enhance the school experience.
- Students will understand the relationship between learning and work.
- Students will demonstrate an understanding of the value of lifelong learning as essential to seeking, obtaining, and maintaining life goals.
- Students will understand that school success is the preparation to make the transition from student to community member.
- Students will understand how school success and academic achievement enhance future career and vocational opportunities.

Provisions for Annual Assessment:

- Participation in the Naviance assessments will increase annually until we have 95% participation for assessments specific to each grade level.
- School Counselors will use feedback from students to determine if Naviance assessments are accurate and helpful in identifying potential future careers.

Program Objective 4: *Students will acquire the skills to investigate the world of work in relation to knowledge of self and to make informed career decisions.*

Activities:

- School Counselors will visit all grade level classrooms and follow-up with individual meetings to discuss academic planning, elective selection, and alternative education programs (i.e., BOCES, New Visions, etc.).
- School Counselors will meet individually with all students to discuss the importance of a résumé and will show students how to update the résumé on

Naviance annually.

- School Counselors will visit 12th grade classes to update their résumé on Naviance.
- School Counselors will extensively plan and recruit professionals in the community to participate on a panel, moderate a panel, and chaperone students for the Ulster County Career Conference.
- School Counselors will visit 6th and 7th grade classes to perform a lesson on career exploration.
- School Counselors will meet individually with students in grades 9 – 12 to demonstrate how to conduct a career search on Naviance.
- School Counselors will visit 9th grade classes to perform the Strengths Explorer on Naviance, which will assess the student's innate talents and recommend careers based on their results.
- School Counselors will visit 10th grade classes to perform the Personality Type on Naviance, which will assess the student's personality and recommend careers based on their results.
- School Counselors will visit 11th grade classes to complete the Career Interest Inventory on Naviance.
- School Counselors will perform classroom lessons on career opportunities in specific fields at the request of the teacher (e.g., careers in Physics, careers in Math, careers in Business, etc.).
- School Counselors will support and assist students with job applications as needed.
- School Counselors will encourage students who have an IEP or 504 Plan to apply for services with ACCES-VR, which can provide further development of employability skills.

Expected Outcomes:

- Students will develop skills to locate, evaluate, and interpret career information.
- Students will learn about the variety of traditional and non-traditional occupations.
- Students will develop an awareness of personal abilities, skills, interests, and motivations.
- Students will learn how to interact and work cooperatively in teams.
- Students will learn to make decisions.
- Students will learn how to set goals.
- Students will understand the importance of planning.
- Students will pursue and develop competency in areas of interest.
- Students will develop hobbies and vocational interests.
- Students will balance between work and leisure time.
- Students will acquire employability skills such as working on a team, problem

solving, and organizational skills.
- Students will apply job readiness skills to seek employment opportunities.
- Students will demonstrate knowledge about the changing workplace.
- Students will learn about the rights and responsibilities of employers and employees.
- Students will learn to respect individual uniqueness in the workplace.
- Students will learn how to write a résumé.
- Students will develop a positive attitude toward work and learning.
- Students will understand the importance of responsibility, dependability, punctuality, integrity, and effort in the workplace.
- Students will utilize time and task management skills.

Provisions for Annual Assessment:
- School Counselors will have career goals for each student updated annually.
- School Counselors will evaluate how many 9th graders have completed or not completed the Strengths Explorer assessment in Naviance.
- School Counselors will evaluate how many 10th graders have completed or not completed the Personality Type assessment in Naviance.
- School Counselors will evaluate how many 11th graders have completed or not completed their Career Interest Inventory assessment in Naviance.

Program Objective 5: *Students will employ strategies to achieve future career success and satisfaction.*

Activities:
- School Counselors will visit all grade level classrooms and follow-up with individual meetings to discuss academic planning, elective selection, and alternative education programs (i.e., BOCES, New Visions, etc.).
- School Counselors will visit 6th and 7th grade classrooms to perform a lesson on career exploration.
- School Counselors will meet individually with students in grades 9 – 12 to demonstrate how to conduct a career search on Naviance.
- School Counselors will visit 9th grade classes to perform the Strengths Explorer on Naviance, which will assess the student's innate talents and recommend careers based on their results.
- School Counselors will visit 10th grade classes to perform the Personality Type on Naviance, which will assess the student's personality and recommend careers based on their results.
- School Counselors will visit 11th grade classes to complete the Career Interest Inventory on Naviance.
- School Counselors will meet with students individually to recommend, if appropriate, participation in the Community Mentorship program that matches

students with professionals in the field of their choice for a long-term job shadowing experience.

Expected Outcomes:

- Students will apply decision making skills to career planning, course selection, and career transition.
- Students will identify personal skills, interests, and abilities and relate them to current career choice.
- Students will demonstrate knowledge of the career planning process.
- Students will know the various ways in which occupations can be classified.
- Students will use research and information resources to obtain career information.
- Students will learn to use the internet to access career planning information.
- Students will describe traditional and non-traditional career choices and how they relate to career choice.
- Students will understand how changing economic and societal needs influence employment trends and future training.
- Students will demonstrate awareness of the education and training needed to achieve career goals.
- Students will access and modify their educational plan to support career.
- Students will use employable and job readiness skills in internship, mentoring, shadowing, and/or other work experience.
- Students will select course work that is related to career interests.
- Students will maintain a career planning portfolio.

Provisions for Annual Assessment:

- School Counselors will use feedback from students and the director of Community Mentorship program to determine its effectiveness.
- School Counselors will evaluate how many 9th graders have completed or not completed the Strengths Explorer assessment in Naviance.
- School Counselors will evaluate how many 10th graders have completed or not completed the Personality Type assessment in Naviance.
- School Counselors will evaluate how many 11th graders have completed or not completed their Career Interest Inventory assessment in Naviance.

Program Objective 6: *Students will understand the relationship between personal qualities, education and training, and the world of work.*

Activities:

- School Counselors will visit all grades 8 – 11 and follow-up with individual meetings to discuss academic planning, elective selection, and alternative education programs (i.e., BOCES, New Visions, etc.).

- School Counselors will meet with students individually to recommend, if appropriate, participation in the Community Mentorship program that matches students with professionals in the field of their choice for a long-term job shadowing experience.
- School Counselors will provide individual and group counseling to students struggling with personal and/or social development.

Expected Outcomes:

- Students will understand the relationship between educational achievement and career success.
- Students will explain how work can help to achieve personal success and satisfaction.
- Students will identify personal preferences and interests influencing career choice and success.
- Students will understand that changing workplace requires lifelong learning and acquiring new skills.
- Students will describe the effect of work on lifestyle.
- Students will understand the importance of equity and access in career choice.
- Students will understand that work is an important and satisfying means of personal expression.
- Students will demonstrate how interests, abilities, and achievement relate to achieving personal, social, educational, and career goals.
- Students will learn how to use conflict management skills with peers and adults.
- Students will learn how to work cooperatively with others as a team member.
- Students will apply academic and employment readiness skills in work-based learning situations such as internships, shadowing, and/or mentoring experiences.

Provisions for Annual Assessment:

- School Counselors will monitor the appropriateness of students who apply for BOCES vocation and New Visions programs.
- School Counselors will use feedback from students and the director of Community Mentorship program to determine its effectiveness.
- School Counselors will use feedback from students, teachers, parents, and administrators to determine the effectiveness of counseling in the area of peer relationships.

Program Objective 7: *Students will acquire the attitudes, knowledge and interpersonal skills to help themselves understand and respect self and others.*

Activities:

- School Counselors will monitor student attendance as a possible indicator of personal/social problems.
- School Counselors will participate and support No Name Calling week in the high school.
- School Counselors will provide individual and group counseling to students struggling with personal and social development.
- Students in middle school will receive child sexual abuse and exploitation prevention lessons in Health class.

Expected Outcomes:

- Students will develop positive attitudes toward self as a unique and worthy person.
- Students will identify values, attitudes, and beliefs.
- Students will learn the goal setting process.
- Students will understand change is a part of growth.
- Students will identify and express feelings.
- Students will distinguish between appropriate and inappropriate behaviors.
- Students will recognize personal boundaries, rights, and privacy needs.
- Students will understand the need for self-control and how to practice it.
- Students will demonstrate cooperative behaviors in groups.
- Students will identify personal strengths and assets.
- Students will identify and discuss changing personal and social roles.
- Students will identify and recognize changing family roles.
- Students will recognize that everyone has rights and responsibilities.
- Students will respect alternative points of view.
- Students will recognize, accept, respect, and appreciate ethnic and cultural diversity.
- Students will recognize and respect differences in various family configurations.
- Students will use effective communication skills.
- Students will know that communication involves speaking, listening, and nonverbal behavior.
- Students will learn how to make and keep friends.

Provisions for Annual Assessment:

- School Counselors will use feedback from teachers, students, parents, and administrators to determine if building initiatives are effective in fostering respectful attitudes, knowledge and interpersonal skills.
- School Counselors will use feedback from students, teachers, parents, and administrators to determine the effectiveness of counseling in the area of peer relationships.

Program Objective 8: *Students will make decisions, set goals, and take necessary action to achieve goals.*

Activities:

- School Psychologists and School Social Workers will provide individual and/or group counseling.
- School Psychologists and School Social Workers will perform classroom interventions.
- School Counselors will monitor academic achievement of students.
- School Counselors will meet with students individually to review academic progress, career goals, extra-curricular involvement, and personal/social needs annually.
- School Counselors will meet with students who are not performing academically to create interventions and establish goals for improvement. Follow-up meetings will evaluate the success of the intervention and revise goals as necessary.
- School Counselors will refer students who have not been academically successful to the MTSS (Multi-Tier System of Support) Team.
- School Counselors will meet with all students individually and/or in groups to explain the school counselor's role and availability to assist in personal and social problem solving.

Expected Outcomes:

- Students will use a decision making and problem-solving model.
- Students will understand consequences of decisions and choices.
- Students will identify alternative solutions to a problem.
- Students will develop effective coping skills for dealing with problems.
- Students will demonstrate when, where, and how to seek help for solving problems and making decisions.
- Students will know how to apply conflict resolution skills.
- Students will demonstrate a respect and appreciation for individual and cultural differences.
- Students will know when peer pressure is influencing a decision.
- Students will identify long and short-term goals.
- Students will identify alternative ways of achieving goals.
- Students will use persistence and perseverance in acquiring knowledge and skills.
- Students will develop an action plan to set and achieve realistic goals.

Provisions for Annual Assessment:

- Student academic performance will stay the same or improve.
- Student referrals to MTSS will stay the same or decrease.

- School Counselors will use feedback from students, teachers, parents, and administrators to determine the effectiveness of counseling in the area of personal and social problem solving.

Program Objective 9: *Students will understand safety and survival skills.*

Activities:
- School Counselors will collaborate with School Social Workers and School Psychologists in crisis interventions, prevention and responsive services.
- School Counselors will meet with all students individually and/or in groups to explain the school counselor's role and availability to assist in personal and social problem solving.
- Select School Counselors and School Social Workers will teach the PRIME for Life curriculum aimed at substance abuse prevention and pre-treatment to students who are referred by their parents, teachers, counselors, or mandated by the superintendent.
- Students in middle school will receive child sexual abuse and exploitation prevention lessons in Health class.

Expected Outcomes:
- Students will demonstrate knowledge of personal information.
- Students will learn about the relationship between rules, laws, safety and the protection of the rights of the individual.
- Students will learn about the differences between appropriate and inappropriate physical contact.
- Students will demonstrate the ability to set boundaries, rights, and personal privacy.
- Students will differentiate between situations requiring peer support and situations requiring adult professional help.
- Students will identify resource people in the school and community, and know how to seek their help.
- Students will apply effective problem solving and decision-making skills to make safe and healthy choices.
- Students will learn about the emotional and physical dangers of substance use and abuse.
- Students will learn how to cope with peer pressure.
- Students will learn techniques for managing stress and conflict.
- Students will learn coping skills for managing life events.

Provisions for Annual Assessment:
- Counselors will use feedback from students, teachers, parents, and administrators to determine the effectiveness of counseling in the area of

personal and social problem solving.

- Protocol for conducting crisis interventions, prevention and responsive services will be evaluated annually.
- Counselors will use feedback from students, teachers, parents, and administrators to determine the effectiveness of the substance abuse prevention and pre-treatment program.

Calendar of Activities
Grades K – 5

Daily Responsibilities throughout the Year

- Communication with parents and guardians by phone, email, and mail
- Communication and collaboration with local agencies and community resources
- Monitor student attendance
- Monitor student academic performance
- Attend CSE (Committee for Special Education) meetings
- Attend Section 504 Plan meetings
- Attend MTSS (Multi-Tier System of Support) meetings
- Attend grade level teacher meetings as needed (weekly)
- Collaboration between School Social Worker, School Psychologist, Administration, and School Nurse to support student needs
- Coordinate and facilitate parent counseling/training sessions
- Provide individual and group counseling sessions to students in need (discretionary and mandated)
- Perform crisis assessments
- Refer students and families to outside agencies and resources as needed
- Collaborate with outside agencies as needed to support students
- Membership on various school committees
- Participate and support PBIS activities and initiatives (Character Trait of the Month)
- Visit all classrooms to provide Too Good for Drugs Lessons throughout the school year
- Attend Safety Team meetings
- School Psychologists complete psychoeducational evaluations for CPSE and CSE
- School Social Workers complete social histories for CPSE and CSE
- Provide Tier 3 support via Check in/Check Out and monitor student goals and progress
- Provide weekly social skills groups to targeted students
- School Psychologists collaborate with School Social Workers, teachers and parents to complete Functional Behavior Assessments (FBA) and Behavior Intervention Plans (BIP) as needed
- School Social Workers and/or School Psychologists consult as needed with SEL coordinators to ensure alignment and provide resources for teachers that can be utilized during classroom circles and/or SEL lessons
- School Social Worker implements Peer Mediation Program to prevent/resolve conflicts among K-5 students (WES)

- Too Good for Drugs Lessons 1-10 are delivered to each classroom on an ongoing basis starting at the beginning of the year (BES)
- Social Emotional Learning (SEL) events scheduled throughout the year (BES)
- Social Skills lessons in the classroom grades 4 through 5 once a week (BES)

August
- Provide TCIS refresher training to trained staff (K-5)
- Open House for incoming students and their parents

September
- Review IEP & 504 plans
- Begin weekly Too Good for Drugs and Social Perspective lessons (BES)
- Begin Too Good for Drugs in each classroom – Lesson: Setting Reachable Goals (WES)
- Meet with grade level teams and schedule weekly team meetings
- School Psychologists review declassification documents and send to receiving teachers
- School Social Worker recruits and provides training to students as Peer Mediators over the course of 10 weekly sessions. After students are trained, both staff and students can refer students in conflict for mediations (WES)

October
- MTSS meetings for each grade level with data team
- Too Good for Drugs in each classroom – Lesson: Making Responsible Decisions (WES)

November
- Attend parent/teacher conferences for students on caseload
- First Erin's Law presentation in 2nd grade classrooms
- Character Trait of the Month: Trustworthiness (WES)
- Complete student progress notes for IEP counseling goals
- Complete student progress reports for students with Behavior Intervention Plans (BIP)
- Too Good for Drugs in each classroom – Lesson: Identifying and Managing Emotions (WES)

December
- Second Erin's Law presentation in 2nd grade classrooms
- MTSS meetings for each grade level with data team
- Character Trait of the Month: Respect (WES)
- Too Good for Drugs in each classroom – Lesson: Effective Communication (WES)

January
- First Erin's Law presentation in 4th grade classrooms
- Character Trait of the Month: Responsibility (WES)
- Complete student progress notes for IEP counseling goals
- Complete student progress reports for students with Behavior Intervention Plans
- Too Good for Drugs in each classroom-Lesson: Bonding and Relationships (WES)

February
- MTSS meetings for each grade level with data team
- Second Erin's Law presentation in 4th grade classrooms
- Character Trait of the Month: Fairness (WES)
- Too Good for Drugs in each classroom-Lesson: Making Friends (WES)

March
- Character Trait of the Month: Caring (WES)
- Too Good for Drugs in each classroom-Lesson: Managing Peer Pressure (WES)
- Provide TCIS refresher training to trained staff (K-5)

April
- MTSS meetings for each grade level with data team
- Character Trait of the Month: Citizenship (WES)
- Complete student progress notes for IEP counseling goals
- Complete student progress reports for students with Behavior Intervention Plans
- Too Good for Drugs in each classroom – Lesson: Understanding the Safe Use of Prescription and OTC Medicines (WES)

May
- Erin's Law presentation in kindergarten classrooms
- Career lessons in Library to culminate the career work done throughout the year
- Too Good for Drugs in each classroom – Lesson: Identifying and Avoiding Harmful Substances (WES)

June
- MTSS meetings for each grade level with data team
- Complete student progress notes for IEP counseling goals
- Complete student progress reports for students with Behavior Intervention Plans
- Planning for Career Fair in November
- Too Good for Drugs in each classroom – Lesson: Making Healthy Choices (WES)
- School Psychologists review and update declassification documents

Calendar of Activities
6 – 12

Daily Responsibilities throughout the Year

- Communication with parents and guardians by phone, email, and mail
- Communication and collaboration with local agencies and community resources
- Monitor student attendance
- Monitor student academic performance
- Attend CSE (Committee for Special Education) meetings
- Attend Section 504 Plan meetings
- Attend MTSS (Multi-Tier System of Support) meetings
- Attend grade level teacher meetings as needed
- Attend Weekly Case Conference to collaborate with School Social Workers, School Psychologists, Administration and School Nurse
- Coordinate and facilitate conference with parents, teachers, and the students
- Regular counseling sessions with students in need
- Perform crisis assessments
- Membership on various school committees
- College counseling for former students who are transferring to a new college
- Collection of class work and missed assignments for students absent from school (more than 3 days)
- New transfer student registration and orientation
- Maintenance of the master schedule in Infinite Campus
- Participate and support PBIS activities and initiatives
- Scholarship announcements and deadlines shared with students on Naviance
- College representative visits share with students via announcements, website calendar, and on Naviance

August

- Finalize master schedule
- Balance class sizes
- Review schedules with attention to graduation requirements and IEP program requirements
- Review summer school grades and adjust schedules accordingly
- Middle School Open House for incoming 6th graders and their parents
- New student registration and orientation: review records, create transcript, create schedule, tour building, review Onteora expectations, locker assignment, and transportation
- Prepare senior letters to identify courses and Regents exams required for graduation in June

- Review state assessment scores and schedule AIS accordingly
- Update grade level retentions
- Mail home letter to parents regarding PSAT administration in October
- Update School Profile for college admission
- Review all senior transcripts

September

- Begin meeting with 6th graders in Brain Bootcamp class for introduction to school counseling services and Infinite Campus student portal access
- Begin meeting with 7th graders in Home & Careers class for introduction to school counseling services and Infinite Campus student portal access
- Begin meeting with 8th graders in small groups or individually for re-introduction to school counseling services
- Begin meeting with 9th graders in English 9 classes for welcome to high school and Naviance assessments for career development
- Participate in Middle School and High School Open House
- Review IEPs and 504 Plans
- PSAT sign-ups
- Order PSAT materials

October

- Continue meetings with 7th, 8th, and 9th graders
- Review progress reports
- Meet with students in danger of failing Q1
- Generate list of seniors anticipated to graduate in June with diploma types, credits earned to date, and courses/Regents still needed for graduation
- Visit senior classrooms to kick off college admission process
- Administer PSAT
- Write letters of recommendation
- Schedule changes
- Generate list of students who will take Regents exams in January
- NHS peer tutor list for students in need of peer tutoring
- Finalize official ranking for seniors
- Mail home letter explaining ranking calculations and include copy of senior transcript to parents
- Host College Admissions and Financial Aid Information Session for seniors and their parents

November

- Senior meetings
- Middle School AIS scheduling
- Early Decision/Early Action college deadlines

- Write letters of recommendation
- BOCES visitation to present vocational programs and New Visions programs to 10th and 11th grade students
- Schedule changes no longer permitted after Q1
- Review Q1 report cards and meet with students as needed
- Assist parents as they navigate teacher conference appointments on www.myconferencetime.com
- Participate in Parent/Teacher Conference Night
- Recruit panelists for Ulster County Career Conference

December

- Continue senior meetings (meeting with some seniors multiple times)
- Distribute PSAT score reports to juniors in their English classes with explanation of results
- Distribute PSAT score reports to sophomores during lunch with explanation of results
- Finalize student list for January Regents exams and notify students of exam dates
- Write letters of recommendation
- Review academic progress of students in danger of failing, meet with them for academic counseling and make referrals to MTSS as needed
- Attend MTSS meetings
- Begin to prepare for pre-scheduling classroom visits
- Update course selection sheet
- Update course descriptions
- Notify department liaisons of upcoming deadline for proposed new electives

January

- Visit junior classrooms for Career Interest Inventory
- Continue senior meetings (most seniors require multiple meetings)
- Write letters of recommendation
- Review academic progress of students in danger of failing, meeting with them for academic counseling and make referrals to MTSS as needed
- Prepare for pre-scheduling classroom visits
- Print spring semester schedules
- Review January Regents exam results and change schedules accordingly
- Assist with midterm test schedule in middle school and high school

February

- Pre-scheduling classroom visits in for grades 7 – 11
- Schedule changes
- Middle School AIS scheduling

- Mail Mid-Year Senior Letters to report progress towards graduation
- Review/revise list of seniors anticipated to graduate in June with diploma types, credits earned to date, and courses/Regents still needed for graduation
- Send Mid-Year college application reports
- Prepare for and attend CSE meetings
- Prepare for and attend Section 504 Plan meetings
- Review Q2 report cards and meet with students as needed for academic counseling and make referrals to MTSS as needed
- Review student course request for errors and inconsistences
- Mail post-schedule letter home to parents including a list of their student's course requests for the upcoming year
- Update student requests based on CSE results, math department projections, and parental input

March

- Begin master scheduling process
- Visit 10th grade classrooms to initiate Naviance assessments for career development
- Field trip to BOCES for students interested in learning more about vocation programs and New Visions
- Visit junior classrooms to kick off college admission process, encourage campus visits, register for SAT/ACT, etc.
- Begin junior meetings to review course requests and college/career planning with parental involvement if requested
- Host College Admissions Information Session for juniors and their parents
- Review academic progress of students in danger of failing, meet with them for academic counseling and make referrals to MTSS as needed
- Begin meeting with 10th graders for annual review, Naviance assessments, and to review course request with parental involvement if requested

April

- Master scheduling continues
- Middle School AIS scheduling
- Continue meeting with 11th graders and 10th graders
- Begin meeting with 9th graders for annual review, Naviance assessments, and review of course requests with parental involvement if requested
- Review Q3 report cards and meet with students as needed for academic counseling and make referrals to MTSS as needed
- Prepare for the scholarship committee meeting
- Generate list of students who will retake Regents exams in June

May

- Master scheduling continues
- Conduct the senior survey to collect data on post-secondary plans and criteria to determine eligibility for in-house scholarship awards
- Begin meeting with 8th graders for annual review and attention to course requests with parental involvement if requested
- Begin meeting with 7th graders for annual review and attention to course request with parental involvement if requested
- Senior scholarship committee meeting
- Review academic progress of students in danger of failing, meet with them for academic counseling and make referrals to MTSS as needed
- Meet with senior and their parents if they are in danger of not graduating
- Attend middle school retention meeting to determine which students will repeat 6th, 7th, or 8th grades
- Meet with students as scheduling conflict arise
- Finalize student list for June Regents exams and notify students of exam dates

June

- Master schedule is refined
- Fifth Grade Orientation – Welcome to the Middle School
- Conference with 5th grade teachers regarding special needs of incoming students
- Meet with seniors and their parents if they are in danger of not graduating
- Finalize list of seniors anticipated to graduate in June with diploma types and academic honors
- Finalize report for FAFSA completion and waiver forms for students not attending college
- Process failure notices and mail home letters regarding summer school registration
- Register students for summer school

July

- Finalize master schedule
- Finalize student schedules
- Balance class sizes
- Review Q4 report cards and conduct grade verification
- Update graduation date and diploma types in Naviance to utilize Alumni Tracker

Donations Received for Board of Education Approval, September 29, 2026			
Donor:	***Amount:***	***Purpose:***	***Appropriation:***
Education Training & Research Associates	$7,000.00	Connections for Health Project	A2110.431-01

Onteora Middle School Summer Reading Passport Donation

The Summer Reading Passport was offered to incoming 6th grade students to encourage reading throughout the summer and support a positive transition to middle school. Five students successfully completed the program.

Donation:
The following awards are being donated by Dr. Don N. Solimene to recognize the five students who successfully completed the Summer Reading Passport:

- One Amazon Kindle, 16 GB, 11th Edition, valued at $149.99
- Four $50 gift cards to The Golden Notebook, total value $200.00

Total Donation Value: $349.99

One student will be randomly selected to receive the Kindle, and the remaining four students will each receive a $50 Golden Notebook gift card.

The donation is being presented to the Board of Education for acceptance.

ONTEORA
CENTRAL SCHOOL DISTRICT

PO Box 300, Boiceville, NY 12412
ph. 845.657.2373 • fax 845.657.8430
www.onteora.k12.ny.us

FOOD SERVICES
CHRISTINE DOWNS
Director
cdowns@onteora.k12.ny.us

September 9, 2026

To: Monica LaClair, Assistant Superintendent for Business

Subject: Surplus of Side by Side Refrigerator/Freezer

The food service department would like to recommend to the Board of Education to surplus the Side by Side Refrigerator/Freezer located in the Bennett Elementary School (#16622). The Side by Side is not being replace.

The unit can be offered up for auction and sold to the highest bidder. If it doesn't receive bids, it can then be recycled or disposed of.

Thank you

ONTEORA
WOODSTOCK ELEMENTARY

8 West Hurley Rd, Woodstock, NY 12498
ph. 845.679.2316 • fax 845.679.1207
www.onteora.k12.ny.us

SCOTT RICHARDS
WOODSTOCK ELEMENTARY SCHOOL
Woodstock Elementary Principal
srichards@onteora.k12.ny.us

September 24, 2026

The following ítem at Woodstock Elementary is in poor condition and no longer usable:

1 – Frigidaire compact refrigerator – tag # 21590

It is recommended to the Board that this item be declared surplus and either auctioned, recycled or disposed of.

ONTEORA
CENTRAL SCHOOL DISTRICT

4166 Route 28, Boiceville, NY 12412
ph. 845.657.8499 • fax 845.657.8742
www.onteora.k12.ny.us

CENTRAL ADMINISTRATION
MONICA LACLAIR, CPA
Assistant Superintendent for Business
mlaclair@onteora k12.ny.us

INDEPENDENT CONTRACTOR RETAINER

Name: Lesley Sawhill

Address: 23 Vision Path West Shokan, NY 12494

Telephone Number: 845-399-9613

In accordance with Education Law of the State of New York, and the regulations of the Onteora Central School District, you are hereby retained as Shakespeare Director effective Oct 2026 to Dec 2026 at a rate of #3,000.00 ~~per day~~ to a maximum of _____ with no fringe benefits or deductions. Onteora CSD or its designee reserves the right to monitor all contracts, including purchase orders, from commencement until completion and to certify satisfactory and timely performance/completion of the contract prior to the District's authorization of payment of the agreed contract amount to the contractor. You will be paid on invoices submitted by you, stating the dates and hours of the services you rendered and your total fee. If applicable, you will be required to attend any meetings in reference to the evaluation/report submitted and reports must be submitted for reimbursement. The terms and conditions of this contract are subject to formal approval by the Board of Education. Please sign below and return to the Program Supervisor's Office as soon as possible.

I hereby assert that I am duly qualified as provided by the Education Law, and that I hereby accept the retainer for services under the conditions set forth above.

Lesley Sawhill
Signature

9/24/26
Date

Lesley Sawhill
Print Name

[redacted]
Social Security Number or Federal Tax ID

FOR DISTRICT USE ONLY

Approved by: [signature]
Program Supervisor

9/24/26
Date

FALL DRAMA PROGRAM
Program

A2110.449-02
Budget Code

Approved by: _____
Superintendent of Schools

_____
Date

Updated 09/01/2023

VOTING PROCEDURES

Eligibility to Vote

A person is entitled to vote in any school district election and in all matters placed upon the official ballot, if such person is:

1. a citizen of the United States;
2. at least 18 years of age;
3. a resident within the school district for a period of 30 days preceding the election at which such person desires to vote;
4. qualified to register or is registered to vote in accord with section 5-106 of the Election Law which excludes:
    a) those convicted felons who have not been pardoned or had their rights of citizenship restored, those whose maximum sentence of imprisonment has not expired; and/or those who have not been discharged from parole;
    b) persons adjudged mentally incompetent by a court;
5. Voters must be capable of providing one form of proof of residency (including either a driver's license, non-driver identification, utility bill, or voter registration card), their signature, printed name, and address.

Challenges to voters believed unqualified to vote may be undertaken pursuant to Education Law provisions. Each annual or special election or meeting will have a presiding chairperson appointed by the Board. Such chairperson has the responsibility of properly handling any challenges to the qualification of any voter.

Voting

Voting machines (optical scanners) will be used for recording the votes on all elections, budget votes, and votes on special propositions. The only exception to the use of voting machines shall be a situation where the machines are unavailable due to mechanical failure. If this should arise, hand-counted paper ballots will be used.

Each voting machine (or ballot box, if hand-counted paper ballots are used) will have at least two election inspectors appointed by the Board in attendance during all voting hours. It is the duty of the District Clerk and assistant clerk or clerks to keep a poll list containing the name and legal residence of each person before such person is permitted to vote.

Election inspectors must not advise or induce such voter to vote on any proposition or candidate, and if the election inspector were to learn how the individual voted, the election inspector must never reveal the vote(s) recorded to any other person at any time.

Write-in ballot spaces are required. Ballots containing the names of nominated candidates will be provided by the Board. There will be as many write-in spaces as there are vacancies at the time of election.

The writing in of a name in the blank space so provided, will sufficiently indicate a vote. The district cannot require a voter to place any other mark beside the name of a write-in candidate.

Absentee, Early Mail, and Military Ballots

The Board provides for the use of absentee, early mail, and military ballots for voting pursuant to applicable law. Such ballots will be available for the election of members of the Board of Education, the adoption of the school district budget, and on questions and propositions submitted to the voters of the district.

The district will request registration lists from the Board of Elections for those voters whose registration record has been marked "permanently disabled" and will automatically mail absentee ballots to such voters in advance of each district vote or election.

Education Law §§2012; 2014; 2018; 2018-a; 2018-b; 2018-c; 2018-d; 2018-e; 2019; 2019-a; 2020; 2022; 2025; 2032 (e); 2035; 2037; 2603; 2607; 2610; 2613
Election Law §§3-224; 5-106; 5-612; 5-400
Matter of Rodriguez, 31 EDR 471 (1992)
Matter of Gresty, 31 EDR 90 (1991)
Matter of Ferro, 25 EDR 175 (1985)
Matter of Manno and Maloney, 23 EDR 172 (1983)
Matter of Yost, 21 EDR 140 (1981)
Matter of Alpert and Helmer, 20 EDR 281 (1980)
*Matter of Reigler and Barto*n, 16 EDR 256 (1977)

Adopted: 6/17/19
Updated: 04/21/26
Updated : _____

TITLE IX AND SEX DISCRIMINATION

Overview

The District is committed to creating and maintaining education programs and activities which are free from discrimination and harassment. This policy addresses complaints of sex discrimination, including sexual harassment, made under Title IX of the Education Amendments Act of 1972 and its implementing regulations (Title IX). It is just one component of the District's overall commitment to maintaining a discrimination and harassment-free educational and work environment.

Title IX prohibits discrimination on the basis of sex in any education program or activity operated by a district that receives federal financial assistance. As required by Title IX, the District does not discriminate on the basis of sex in its education programs and activities or when making employment decisions.

The District adopts this policy as part of its effort to provide for the prompt and equitable resolution of complaints of sex discrimination, including sexual harassment. The District will promptly respond to reports of sex discrimination, ensure that all investigations are conducted within a reasonably prompt time frame and under a predictable fair grievance process that provides due process protections to complainants and respondents, and impose sanctions and implement remedies when warranted.

Inquiries about this policy or the application of Title IX may be directed to the District's Title IX Coordinator(s), the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

Scope and Application of Policy

This policy is limited to addressing complaints of sex discrimination, including sexual harassment, that fall within the scope of Title IX which, among other things, has a specific definition of sexual harassment and applies only to sex discrimination occurring against a person in the United States. This policy applies to any individual participating in or attempting to participate in the District's education programs or activities including students and employees.

Other District policies and documents address sex-based misconduct and may have different definitions, standards of review, and grievance procedures. These documents must be read in conjunction with this policy as they may cover incidents of sex-based misconduct not addressed by Title IX.

If the allegations forming the basis of a formal complaint of sexual harassment, if proven, would constitute prohibited conduct under Title IX, then the grievance process outlined in this policy would be applied to the investigation and adjudication of all the allegations. Depending on the allegations, additional grievance procedures may apply.

The dismissal of a formal complaint of sexual harassment under Title IX does not preclude action under another related District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

What Constitutes Sex Discrimination Including Sexual Harassment

Title IX prohibits various types of sex discrimination including, but not limited to: sexual

harassment; the failure to provide equal athletic opportunity; sex-based discrimination in a District's science, technology, engineering, and math (STEM) courses and programs; and discrimination based on pregnancy.

Under Title IX, sexual harassment includes conduct on the basis of sex that satisfies one or more of the following:

a) An employee of the District conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct;

b) Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity;

c) Sexual assault, meaning an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation;

d) Dating violence, meaning violence committed by a person:

1. Who is or has been in a social relationship of a romantic or intimate nature with the victim; and

2. Where the existence of such a relationship will be determined based on a consideration of the following factors:

(a) The length of the relationship;

(b) The type of relationship;

(c) The frequency of interaction between the persons involved in the relationship;

e) Domestic violence, meaning felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction; or

f) Stalking, meaning engaging in a course of conduct directed at a specific person that would cause a reasonable person to:

1. Fear for his or her safety or the safety of others; or

2. Suffer substantial emotional distress.

Title IX Coordinator

*The District has designated and authorized the following District employee(s) to serve as its Title IX Coordinator(s): Stephanie Laffin, Assistant Superintendent for Curriculum and Instruction, Central Administration, 4166 Route 28, Boiceville, NY 12412, 845-657-6383, slaffin@onteora.k12.ny.us

The Title IX Coordinator(s), who must be referred to as such, will coordinate the District's efforts to comply with its responsibilities under Title IX. However, the responsibilities of the Title IX Coordinator(s) may be delegated to other personnel.

Where appropriate, the Title IX Coordinator(s) may seek the assistance of other appropriately trained individuals in investigating, responding to, and remedying complaints of sex discrimination, including sexual harassment.

Reporting Allegations of Sex Discrimination

Any person may report sex discrimination, including sexual harassment, regardless of whether they are the alleged victim or not. Reports may be made in person, by using the contact information for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's oral or written report. This report may be made at any time (including during non-business hours) by using the telephone number or email address, or by mail to the office address, listed for the Title IX Coordinator.

Reports of sex discrimination may also be made to any other District employee including a supervisor, building principal, or the District's civil rights compliance officers. All reports of sex discrimination, including sexual harassment, will be forwarded to the District's Title IX Coordinator. Reports may also be forwarded to other District employees depending on the allegations.

All District employees who witness or receive an oral or written report of sex discrimination must immediately inform the Title IX Coordinator. Failure to immediately inform the Title IX Coordinator may subject the employee to discipline up to and including termination.

Making a report of sexual harassment is not the same as filing a formal complaint of sexual harassment. A formal complaint is a document either filed by a complainant or a parent or legal guardian who has a right to act on behalf of the complainant or signed by the Title IX Coordinator which alleges sexual harassment against a respondent and requests that the District investigate the allegations. While the District must respond to all reports it receives of sexual harassment, the Title IX grievance process is only initiated with the filing of a formal complaint.

If the Title IX Coordinator is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another Title IX Coordinator, if the District has designated another individual to serve in that capacity. If the District has not designated another Title IX Coordinator, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the Title IX Coordinator.

Grievance Process for Complaints of Sex Discrimination Other than Sexual Harassment

The District will provide for the prompt and equitable resolution of reports of sex discrimination other than sexual harassment. In responding to these reports, the Title IX Coordinator will utilize, as applicable, the grievance process set forth in Policy #3420-R – Discrimination and Harassment Grievance Procedure and any other applicable District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

Grievance Process for Formal Complaints of Sexual Harassment

The District will respond to allegations of sexual harassment in a manner that is not deliberately indifferent whenever it has actual knowledge of sexual harassment in an education program or

activity of the District. For purposes of reports and formal complaints of sexual harassment under Title IX, education program or activity includes locations, events, or circumstances over which the District exercised substantial control over both the respondent(s) and the context in which the sexual harassment occurred.

The District will follow a grievance process that complies with law and regulation before the imposition of any disciplinary sanctions or other actions that are not supportive measures against a respondent.

The District will conduct the grievance process in a timely manner designed to provide all parties with a prompt and equitable resolution. It is anticipated that, in most cases, the grievance process will be conducted within a reasonably prompt manner and follow the time frames established in this policy.

Definitions

a) "Complainant" means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.

b) "Days" means calendar days.
c) "Respondent" means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.

General Requirements for the Investigative and Grievance Process

During the investigation of a formal complaint and throughout the grievance process, the District will ensure that:

a) Complainants and respondents are treated equitably. This includes applying any provisions, rules, or practices incorporated into the District's grievance process, other than those required by law or regulation, equally to both parties.

b) All relevant evidence is objectively evaluated, including both inculpatory and exculpatory evidence. Inculpatory evidence implicates or tends to implicate an individual in wrongdoing. Exculpatory evidence frees or tends to free an individual from blame or accusation.

c) The Title IX Coordinator, investigator, decision-maker involved in the grievance process, or any person designated by the District to facilitate any informal resolution process does not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.

d) Respondents are presumed not to be responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

e) The grievance process, including any appeals or informal resolutions, is concluded within a reasonably prompt time frame and that the process is only temporarily delayed or extended for good cause. Good cause includes, but is not limited to, considerations such as the absence of a party, a party's advisor, or a witness; concurrent law enforcement activity; or the need for language assistance or accommodation of disabilities. Whenever the time frame is temporarily delayed or extended, written notice will be provided to all complainants and respondents of the delay or extension and the reasons for the action.

f) The range of possible disciplinary sanctions and remedies that may be implemented by the District following any determination regarding responsibility are described to any known party.

g) The same standard of evidence is used to determine responsibility in all formal complaints.

h) The procedures and permissible bases for an appeal are known to all complainants and respondents.

i) The range of supportive measures available are known to all complainants and respondents.

j) There is no requirement, allowance of, reliance on, or otherwise use of questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege, unless the person holding the privilege has waived the privilege.

k) The burden of proof and the burden of gathering evidence sufficient to reach a determination regarding responsibility rests on the District and not on the parties.

l) The Title IX Coordinator, the investigator, any decision-maker, or any other person participating on behalf the District does not access, consider, disclose, or otherwise use a party's records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in the professional's or paraprofessional's capacity, or assisting in that capacity, and which are made and maintained in connection with the provision of treatment to the party, unless the District obtains that party's voluntary, written consent to do so for the grievance process. If the party is not an eligible student, as defined in FERPA as a student who has reached 18 years of age or is attending a post-secondary institution, the District will obtain the voluntary, written consent of a parent.

m) The parties have an equal opportunity to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence.

n) Credibility determinations are not be based on a person's status as a complainant, respondent, or witness.

o) The ability of either party to discuss the allegations under investigation or to gather and present relevant evidence is not restricted.

p) The parties are provided with the same opportunities to have others present during any grievance proceeding, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice, and not limit the choice or presence of advisor for any complainant or respondent in any meeting or grievance proceeding. Advisors may be present to provide support for the complainant or respondent, but may not participate in the process, which includes not answering questions, asking questions or making statements.

q) Written notice of the date, time, location, participants, and purpose of all investigative interviews, or other meetings, is provided to any party whose participation is invited or expected with sufficient time for the party to prepare to participate.

r) The parties are provided with equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in a formal complaint, including the evidence upon which the District does not intend to rely

on in reaching a determination regarding responsibility and inculpatory or exculpatory evidence whether obtained from a party or other source, so that each party can meaningfully respond to the evidence prior to conclusion of the investigation.

s) Any document sent to a minor or legally incompetent person is also sent to the party's parent or legal guardian.

t) Any document sent to a party is also sent to the party's advisor, if known.

After a Report of Sexual Harassment Has Been Made

After receiving a report of sexual harassment, the Title IX Coordinator will:

a) Promptly contact the complainant to discuss and offer supportive measures;

b) Inform the complainant both of the range of supportive measures available and that these measures are available regardless of whether a formal complaint is filed;

c) Consider the complainant's wishes with respect to supportive measures; and

d) Explain to the complainant the process for filing a formal complaint.

The Title IX Coordinator may also contact the respondent to discuss and/or impose supportive measures.

Requests for confidentiality or use of anonymous reporting may limit how the District is able to respond to a report of sexual harassment.

Emergency Removal and Administrative Leave

At any point after receiving a report or formal complaint of sexual harassment, the District may immediately remove a respondent from the District's education program or activity on an emergency basis, provided that the District:

a) Undertakes an individualized safety and risk analysis;

b) Determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal; and

c) Provides the respondent with notice and an opportunity to challenge the decision immediately following the removal and affords them any legally required procedural due process.

The District should coordinate their Title IX compliance efforts with special education staff when initiating an emergency removal of a student with a disability from an education program or activity as the removal could constitute a change of placement under the IDEA or Section 504.

The District may place a non-student employee respondent on administrative leave with or without pay during the pendency of the grievance process in accordance with law and regulation and any applicable District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

Filing a Formal Complaint

A complainant may file a formal complaint with the Title IX Coordinator in person or by mail, email, or other method made available by the District. The complainant must be participating in or attempting to participate in the education program or activity of the District at the time of f

complaint. The filing of a formal complaint initiates the grievance process.

A formal complaint must be signed by the complainant, the complainant's parent or legal guardian as appropriate, or the Title IX Coordinator. Where a parent or legal guardian signs the complaint, the parent or legal guardian does not become the complainant; rather the parent or legal guardian acts on behalf of the complainant. The Title IX Coordinator may sign the formal complaint, but his or her signature does not make him or her a complainant or a party to the complaint. If the formal complaint is signed by the Title IX Coordinator, the Title IX Coordinator is still obligated to comply with the grievance process outlined in this policy.

The complainant, or the complainant's parent or legal guardian, must physically or digitally sign the formal complaint, or otherwise indicate that the complainant is the person filing the formal complaint. When a formal complaint is filed, the Title IX Coordinator must send a written notice of allegations to all parties which includes the identities of all known parties.

The District will not discriminate on the basis of sex in its treatment of a complainant or a respondent in responding to a formal complaint of sexual harassment.

The formal complaint form may be obtained from the District's Title IX Coordinator or found on the District's website.

Consolidation of Formal Complaints

The District may consolidate formal complaints of sexual harassment against more than one respondent, or by more than one complainant against one or more respondents, or by one party against the other party, where the allegations of sexual harassment arise out of the same facts or circumstances.

Written Notice of Allegations

Upon receipt of a formal complaint, the District will send all known parties written notice of:

a) The District's grievance process, including any informal resolution process; and

b) The allegations of sexual harassment which will:

1. Provide sufficient details known at the time and sufficient time to prepare a response before any initial interview. Sufficient details include the identities of the parties involved in the incident, if known, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident, if known;

2. State that the respondent is presumed not to be responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the grievance process;

3. Inform the parties that they may have an advisor of their choice;

4. Inform the parties that they may inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in the formal complaint; and

5. Include notice of any provision in any applicable District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct* that prohibits knowingly making false statements or knowingly submitting false information during the grievance process.

If, in the course of an investigation, the District decides to investigate allegations about any complainant or respondent that were not included in the initial notice, the District will provide another notice of the additional allegations to the parties whose identities are known.

Investigation of a Formal Complaint

The Title IX Coordinator will oversee the District's investigation of all formal complaints. During the investigation of a formal complaint, one of District's Title IX Coordinators, who shall not be the same Title IX Coordinator who receives the formal complaint and oversees supportive measures for the complainant, or another appropriately trained District employee, may serve as the District's investigator. The District may also outsource all or part of an investigation to appropriate third parties. The outsourcing of all or part of an investigation does not relieve the District from its obligation to comply with law and regulation.

It is anticipated that most investigations will be completed within sixty days after receiving a formal complaint.

During the investigation of a formal complaint, the investigator will, as appropriate:

a) Collect, review, and preserve all evidence including, but not limited to, any relevant documents, videos, electronic communications, and phone records.

b) Interview all relevant persons including, but not limited to, any complainants, respondents, and witnesses. Interviews of complainants and respondents will be conducted separately.

c) Create written documentation of the investigation (such as a letter, memo, or email), which contains the following:

    1. A list of all documents reviewed, along with a detailed summary of relevant documents;

    2. A list of names of those interviewed, along with a detailed summary of their statements;

    3. A timeline of events; and

    4. A summary of prior relevant incidents, reported or unreported.

d) Keep any written documentation and associated documents in a secure and confidential location.

Prior to completion of the investigative report, the District will send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy. The parties will have at least ten days to submit a written response, which the investigator will consider prior to completion of the investigative report.

At the end of the investigation, an investigative report will be created that fairly summarizes all relevant evidence.

At least ten days prior to a determination regarding responsibility, the investigative report will be sent to each party and the party's advisor, if any, in an electronic format or a hard copy, for their review and written response.

Dismissal of a Formal Complaint

The District must investigate the allegations in a formal complaint. The District must dismiss a formal complaint under Title IX if the conduct alleged:

a) Would not constitute sexual harassment even if proven;

b) Did not occur in the District's education program or activity; or

c) Did not occur against a person in the United States.

Further, the District may dismiss a formal complaint or any of its allegations under Title IX, if at any time during the investigation or hearing:

a) A complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any of its allegations;

b) The respondent is no longer enrolled or employed by the District; or

c) Specific circumstances prevent the District from gathering evidence sufficient to reach a determination as to the formal complaint or any of its allegations.

Upon a dismissal of a formal complaint, the District must promptly send written notice of the dismissal and reason(s) for the dismissal simultaneously to the parties.

The dismissal of a formal complaint under Title IX does not preclude action under another related District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

Informal Resolutions

Before reaching a determination regarding responsibility, but only after a formal complaint is filed, the District may offer and facilitate the use of an informal resolution process, such as mediation, that does not involve a full investigation and adjudication of the formal complaint.

It is anticipated that most informal resolutions will be completed within thirty days.

The District will not require that parties participate in an informal resolution process. The District will not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student. Further, the District will not require the waiver of the right to an investigation and adjudication of formal complaints of sexual harassment as a condition of enrollment or continuing enrollment, or employment or continuing employment, or enjoyment of any other right.

If the District offers and facilitates the use of an informal resolution process, it will:

a) Provide written notice to all known parties which details:

1. The allegations in the formal complaint;

2. The requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, provided, however, that at any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint;

3. Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared; and

b) Obtain the parties' voluntary, written consent to the informal resolution process.

Determination Regarding Responsibility

The District will designate an individual decision-maker to issue a written determination regarding responsibility. A decision-maker can either be a District employee or, where appropriate, a third-party. They cannot be the same individual as either the Title IX Coordinator or the investigator(s).

Before reaching a determination regarding responsibility, the decision-maker(s) will afford each party the opportunity to:

a) Submit written, relevant questions that a party wants asked of any party or witness;

b) Provide each party with the answers given by any party or witness; and

c) Allow for additional, limited follow-up questions and responses from each party to occur after the parties have received responses to their initial questions.

Questions and evidence about a complainant's sexual predisposition or prior sexual behavior will not be considered, unless the questions and evidence about the complainant's prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant's prior sexual behavior with respect to the respondent and are offered to prove consent. The decision-maker(s) will explain to the party proposing the questions any decision to exclude a question as not relevant.

The decision-maker will issue a written determination regarding responsibility to the Title IX Coordinator, the Superintendent (if the Superintendent is not the decision-maker), and all parties simultaneously after all follow-up questions have been responded to.

To reach this determination, the decision-maker(s) will use the preponderance of the evidence standard which is the standard of evidence that will be applied in all formal complaints of sexual harassment.

The written notice of the determination regarding responsibility will include all legally required elements.

Finality of Determination Regarding Responsibility

The determination regarding responsibility becomes final either on the date that the District provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

Where a determination regarding responsibility for sexual harassment has been made against the respondent, remedies may be provided to a complainant and disciplinary sanctions may be imposed on a respondent. Remedies will be designed to restore or preserve equal access to the District's education program or activity. Remedies and disciplinary sanctions will be implemented in accordance with applicable laws and regulations, as well as any District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

The Title IX Coordinator is responsible for the effective implementation of any remedies and/or disciplinary sanctions. The Title IX Coordinator will work with other individuals as necessary to

effectively implement remedies and/or disciplinary sanctions.

Appeals

Either party may file an appeal from a determination regarding responsibility or from the District's dismissal of a formal complaint or any of its allegations. Appeals must be submitted in writing to the Title IX Coordinator within ten days of the written notice of the determination regarding responsibility or dismissal of the formal complaint or any of its allegations.

An appeal may only be based upon one or more of the following bases:

a) Procedural irregularity that affected the outcome of the matter;

b) New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and

c) The Title IX Coordinator, investigator, or decision-maker(s) had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

The bases on which a party is seeking an appeal should be specifically stated in the party's written appeal.

Upon receipt of an appeal, the District will:

a) Notify the other party in writing that an appeal has been filed and implement appeal procedures equally for both parties;

b) Ensure that any decision-maker for the appeal:

1. Is not the same person as any decision-maker that reached the initial determination regarding responsibility or dismissal, investigator, or Title IX Coordinator;

2. Does not have any conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent;

c) Give all parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome. Parties will have to submit these written statements within five days after the parties have been notified of the appeal;

d) Issue a written decision describing the result of the appeal and the rationale for the result; and

e) Provide the written decision simultaneously to the Title IX Coordinator, the Superintendent, and all parties within ten days after receiving the parties written statements in support of, or challenging, the outcome.

Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)

The District prohibits retaliation against any individual for the purpose of interfering with his or her Title IX rights or because the individual made a report or complaint, testified, assisted, or participated or refused to participate in an investigation, proceeding, or hearing under Title IX.

Charging an individual with *Code of Conduct* or other applicable violations that do not involve sex discrimination, including sexual harassment, but arise out of the same facts or

circumstances as a report or complaint of sex discrimination for the purpose of interfering with any right or privilege secured by Title IX, constitutes retaliation. Charging an individual with a *Code of Conduct* or other applicable violation for making a materially false statement in bad faith during a grievance proceeding does not constitute retaliation, provided, however, that a determination regarding responsibility, alone, is not sufficient to conclude that any party made a materially false statement in bad faith.

Confidentiality

Except where disclosure may be permitted or required by law or regulation, the District will keep confidential the identity of any:

a) Individual who has made a report or complaint of sex discrimination;

b) Individual who has made a report or filed a formal complaint of sexual harassment;

c) Complainant;

d) Individual who has been reported to be the perpetrator of sex discrimination;

e) Respondent; and

f) Witness.

Training

The District will ensure that all Title IX Coordinators, investigators, decision-makers or persons who facilitate an information resolution process are appropriately trained.

All District employees will receive training on mandatory reporting obligations and any other responsibilities that they may have relative to Title IX.

Materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process will not rely on sex stereotypes and will promote impartial investigations and adjudications of formal complaints of sexual harassment. Training materials will be made publicly available on the District's website.

Notification

The District will notify students, parents or legal guardians of students, employees, applicants for employment, and all unions or professional organizations holding collective bargaining or professional agreements with the District of this policy.

Further, the District will prominently publish this policy and the contact information for the Title IX Coordinator(s) on its website and in other publications, including in each handbook or catalog that it makes available to the individuals and entities referenced above.

If new Title IX regulations are adopted, the District will follow the updated regulations from their effective date, regardless of whether this policy has been updated at that time.

20 USC § 1092(f)(6)(A)(v)
20 USC § 1681, et. seq.
34 USC § 12291(a)(8, 10, and 30)
34 CFR Part 106
Education Law § 13

NOTE: Refer also to Policies #7380 -- Dignity for All Students
District *Code of Conduct*

Adoption Date

SEXUAL HARASSMENT OF EMPLOYEES

The Board of Education recognizes that harassment of employees (including all staff, applicants for employment, both paid and unpaid interns, exempt and non-exempt status, part- time, seasonal, and temporary workers, regardless of immigration status) and certain "non- employees" (which includes contractors, subcontractors, vendors, consultant and other persons providing services pursuant to a contract, or their employees, as well as volunteers) on the basis of actual or perceived sex, sexual orientation, and/or gender identity and expression is unacceptable behavior that harms targets and negatively impacts the school culture by creating an environment of fear, distrust, intimidation and intolerance. The Board further recognizes that preventing and remedying such harassment in the workplace is essential to ensure a healthy, nondiscriminatory environment in which employees and non-employees can work productively.

Definitions of Sexual Harassment

The District is obligated to follow federal, state, and (where applicable), local laws pertaining to sexual harassment, including Title VII, Title IX and the New York Human Rights Law. Each law has a different definition of sexual harassment. Accordingly, each claim of sexual harassment will be reviewed under each pertinent law to determine whether sexual harassment has occurred. For purposes of this policy, sexual harassment includes harassment on the basis of perceived or self- identified sex, sexual orientation, gender identity and expression, and transgender status.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex, sexual orientation, gender identity and expression, and transgender status, when:

a. submission to that conduct is made either explicitly or implicitly a term or condition of an individual's employment;

b. submission to or rejection of such conduct is used as the basis for decisions affecting an individual's employment; or

c. the conduct has the purpose or effect of unreasonably interfering with an employee's or non- employee's work or creating an intimidating, hostile or offensive work environment, even if the complaining individual is not the intended target of the sexual harassment;

However, under New York State Human Rights Law, sexual harassment need not be severe or pervasive to be unlawful, and can be any harassing conduct that consists of more than petty slights or trivial inconveniences. Rather, sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment.

Sexual harassment can include unwelcome sexual advances, requests for sexual favors, and other verbal, nonverbal, or physical conduct of a sexual nature, or verbal, nonverbal or physical aggression, intimidation or hostility that is based on actual or perceived gender and sexual stereotypes. Examples of sexual harassment can be found in the accompanying regulation.

Reports of sexual harassment shall be made to an employee's immediate supervisor, the building principal, or the Title IX Coordinator who may assist regarding the proper procedure(s).

Title IX

Title IX may also apply to employees. All matters involving Title IX shall follow the definitions and procedures outlined in 3421.1.

Sexual Harassment Prohibited

The Board is committed to providing a working environment that promotes respect, dignity and equality and that is free from all forms of sexual harassment. To this end, the Board condemns and strictly prohibits all forms of sexual harassment on school grounds, school buses and at all school- sponsored activities, programs and events, including those that take place at locations outside the district, or outside the work setting if the harassment impacts the individual's employment in a way that violates their legal rights, including when employees and non-employees travel on district business, or when harassment is done by electronic means (including on social media). For employees, sexual harassment is considered a form of employee misconduct. Corrective action will be enforced against all

those who engage in sexual harassment or retaliation, and against supervisory and managerial personnel who knowingly allow such behavior to continue.

Sexual harassment may subject the district to liability for harm done to targets. Harassers may also be individually subject to civil liability if sued in a court of law or criminal liability if prosecuted.

Under various state and federal laws, students, employees and non-employees have legal protections against sexual harassment in the school environment as described above. Those laws are listed in the references section. Additionally, local laws (e.g., county, city, town, village) may apply to the district. The district's Code of Conduct also addresses appropriate behavior in the school environment. Sexual harassment can occur between persons of all ages and genders.

In order for the Board to effectively enforce this policy and to take prompt corrective measures, it is essential that all targets of sexual harassment and persons with knowledge of sexual harassment reports the harassment immediately. The district will promptly investigate all complaints of sexual harassment, either formal or informal, verbal or written. Sexual Harrassment that does not fall under Title IX will be addresed under the grievance procedure listed in 3420-R or New York Deopartment of Labor requirements.

To the extent possible, all complaints will be treated in a confidential manner. Limited disclosure may be necessary to complete a thorough investigation. If the complainant reports that they feel unsafe at work due to the nature of the complaint, the district will determine if accommodations need to be made until the issue is resolved.

If, after appropriate investigation, the district finds that a person has violated this policy, prompt corrective action will be taken in accordance with the applicable collective bargaining agreement, contract, district policy and laws. Individual nondisclosure agreements may only be used as permitted by law, described in the accompanying regulation.

All complainants and those who participate in sexual harassment complaints or the investigation of a complaint of sexual harassment have the right to be free from retaliation of any kind, when they do so with a good faith belief that sexual harassment has occurred. Such prohibited retaliation can include, but is not limited to, discipline, discrimination, demotion, denial of privileges, or any action that would keep a person from coming forward to make or support a sexual harassment claim. Such actions need not be job-related, or occur in the workplace, to constitute unlawful retaliation.

The Superintendent of Schools is directed to develop and implement regulations for reporting, investigating and remedying allegations of sexual harassment. These regulations are to be attached to this policy. In addition, the Board directs that training programs be established for students, and annually for employees, to raise awareness of the issues surrounding sexual harassment and to implement preventative measures to help reduce incidents of sexual harassment. Age-appropriate instructional materials will be incorporated into the curriculum to educate students so that they can recognize and reduce the incidence of sexual harassment.

This policy, or a simplified version, will be posted in a prominent place in each district facility, on the district's website, and shall also be published in employee handbooks, and other appropriate school publications.

Ref:
Education Amendments of 1972, Title IX, 20 U.S.C. §1681 *et seq.*; 34 CFR 106 *et seq*. Title VII of Civil Rights Act (1964), 42 U.S.C. §2000-e; 34 CFR §100 *et seq.*
Executive Law §296-d (prohibition of sexual harassment of employees and non- employees)
Labor Law §201-g (required workplace sexual harassment policy and training)
Civil Practice Law and Rules §§5003-b (nondisclosure agreements optional); 7515 (mandatory arbitration prohibited); General Obligations Law §5-336 (nondisclosure agreements optional)
Faragher v. City of Boca Raton, 524 U.S. 775 (1998); *Burlington Industries v. Ellerth*, 524 U.S. 742 (1998); *Oncale v. Sundowner Offshore Services, Inc.,* 523 U.S. 75 (1998); *Meritor Savings Bank, FSB v. Vinson*, 477 U.S. 57 (1986)

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Revised :

PO Box 300 ▯ 4166 State Route 28 ▯ Boiceville, NY 12412

Regulation Number: 3422R
Date: 06/18/24
SEXUAL HARRASSMENT OF EMPLOYEES

This regulation is intended to create and preserve a working environment free from unlawful sexual harassment on the basis of perceived or self-identified sex, sexual orientation, and/or gender identity and expression, in furtherance of the district's commitment to provide a healthy and productive environment for all employees (including all staff, applicants for employment, both paid and unpaid interns, exempt and non-exempt status, part-time, seasonal, and temporary workers, regardless of immigration status) and "non-employees" (i.e., contractors, subcontractors, vendors, consultant and other persons providing services pursuant to a contract, or their employees) that promotes respect, dignity and equality. Sexual harassment is defined in the accompanying policy.

Unacceptable Conduct

Conduct that the district considers unacceptable and which may constitute sexual harassment includes, but is not limited to, the following:

1. rape, attempted rape, sexual assault, attempted sexual assault, forcible sexual abuse, hazing, and other sexual and gender-based activity of a criminal nature as defined under the State Penal Law;
2. unwelcome sexual advances or invitations or requests for sexual activity, including but not limited to those in exchange for promotions, preferences, favors, selection for job assignments, etc., or when accompanied by implied or overt threats concerning the target's work evaluations, other benefits or detriments;
3. unwelcome or offensive public sexual display of affection, including kissing, hugging, making out, groping, fondling, petting, inappropriate touching of one's self or others (e.g., pinching, patting, grabbing, poking), sexually suggestive dancing, and massages;
4. any unwelcome communication that is sexually suggestive, sexually degrading or derogatory or implies sexual motives or intentions, such as sexual remarks or innuendoes about an individual's clothing, appearance or activities; sexual jokes; sexual gestures; public conversations about sexual activities or exploits; sexual rumors and "ratings lists;" howling, catcalls, and whistles; sexually graphic computer files, messages or games, etc.;
5. unwelcome and offensive name calling or profanity that is sexually suggestive or explicit, sexually degrading or derogatory, implies sexual intentions, or that is based on sexual stereotypes or sexual orientation, gender identity or expression;
6. unwelcome physical contact or closeness that is sexually suggestive, sexually degrading or derogatory, or sexually intimidating such as the unwelcome touching of another's body parts, cornering or blocking an individual, standing too close, spanking, pinching, following, stalking, frontal body hugs, etc.;
7. unwelcome and sexually offensive physical pranks or touching of an individual's clothing, such as hazing and initiation, "streaking" (running naked in public), "mooning" (exposing

one's buttocks), "snuggies" or "wedgies" (pulling underwear up at the waist so it goes in between the buttocks), bra-snapping, skirt "flip-ups," "pantsing" or "spiking" (pulling down someone's pants or swimming suit); pinching;

placing hands inside an individual's pants, shirt, blouse, or dress, etc.;

8. unwelcome leers, stares, gestures, or slang that are sexually suggestive; sexually degrading or derogatory or imply sexual motives or intentions;
9. clothing with sexually obscene or sexually explicit slogans or messages;
10. unwelcome written or pictorial display or distribution (including via electronic devices) of pornographic or other sexually explicit materials such as signs, graffiti, calendars, objects, magazines, videos, films, Internet material, etc.;
11. other hostile actions taken against an individual because of that person's perceived or self-identified sex, sexual orientation, gender identity or transgender status, such as interfering with, destroying or damaging a person's work area or equipment; sabotaging that person's work activities; bullying, yelling, or name calling; or otherwise interfering with that person's ability to work or participate in school functions and activities; and
12. any unwelcome behavior based on sexual stereotypes and attitudes that is offensive, degrading, derogatory, intimidating, or demeaning, including, but not limited to:

    a. disparaging remarks, slurs, jokes about or aggression toward an individual because the person displays mannerisms or a style of dress inconsistent with stereotypical characteristics of the person's sex;
    b. ostracizing or refusing to participate in group activities with an individual (including, but not limited to, projects or trips) because of the individual's perceived or self-identified sex, sexual orientation, gender identity or expression or transgender status;
    c. taunting or teasing an individual because they are participating in an activity not typically associated with the individual's sex, sexual orientation or gender.

For purposes of this regulation, action or conduct will be considered "unwelcome" if the employee or "non-employee" did not request or invite it and regarded the conduct as undesirable or offensive.

Sexual harassment may occur on school grounds, school buses and at all school- sponsored activities, programs and events, including those that take place at locations outside the district, or outside the work setting if the harassment impacts the individual's employment in a way that violates their legal rights, including when employees or "non-employees" travel on district business, or when the harassment is done by electronic means (including on social media).

Determining if Prohibited Conduct is Sexual Harassment

Complaints of sexual harassment will be thoroughly investigated to determine whether the totality of the behavior and circumstances meet any of the elements of the above definition of sexual harassment and should therefore be treated as sexual harassment. Not all unacceptable conduct with sexual connotations or based on sex may constitute sexual

harassment under specific laws. Such conduct must rise above what a reasonable victim of discrimination with the same protected characteristics would consider petty slights or trivial inconveniences to be considered sexual harassment. If the behavior doesn't rise to the level of sexual harassment, but is found to be objectionable behavior, the behavior may be addressed under another employee policy or the individual will be educated and counseled in order to prevent the behavior from continuing.

In evaluating the totality of the circumstances and making a determination of whether conduct constitutes sexual harassment, the individual investigating the complaint should consider:

1. the degree to which the conduct altered the conditions of the employee's or "non-employee's" working environment;
2. the type, frequency and duration of the conduct;
3. the identity of and relationship between the alleged harasser and the subject of the harassment (e.g., sexually based conduct by an authority figure is more likely to create a hostile environment than similar conduct by a peer);
4. the number of individuals involved;
5. the age and sex of the alleged harasser and the target of the harassment;
6. the location of the incidents and context in which they occurred;
7. other incidents at the school; and
8. incidents of gender-based discrimination.

Reporting Complaints

Employees and "non-employees" who believe they have been the target of sexual harassment in the workplace are encouraged to report complaints as soon as possible after the incident in order to enable the district to promptly and effectively investigate and resolve the complaint. Any person who witnesses or is aware of sexual harassment of an employee or "non-employee" is required to report the incident or behavior to the district. Targets are encouraged to submit the complaint in writing; however, complaints may be filed verbally.

Complaints should be filed with the Title IX coordinator. The District's Title IX coordinator is Stephanie Laffin
Assistant Superintendent for Curriculum & Instruction
Onteora Central School District
4166 Route 28,
Boiceville, NY 12412
845-657-6383 x1023
slaffin@onteora.k12.ny.us

School employees receiving complaints of sexual harassment from employees and "non-employees" must report the incident to the Title IX coordinator. Supervisory and managerial personnel are required to report complaints of sexual harassment, and will be subject to discipline for failing to report suspected or reported sexual harassment, knowingly allowing sexual harassment to continue, or engaging in any retaliation.

In order to assist investigators, targets should document the harassment as soon as it occurs and with as much detail as possible including: the nature of the harassment; dates, times, places it has occurred; name of harasser(s); witnesses to the harassment; and the target's response to the harassment.

Confidentiality

It is district policy to respect the privacy of all parties and witnesses to complaints of sexual harassment. To the extent possible, the district will not release the details of a complaint or the identity of the complainant or the individual(s) against whom the complaint is filed to any third parties who do not need to know such information. However, because an individual's need for confidentiality must be balanced with the district's legal obligation to provide due process to the accused, to conduct a thorough investigation, or to take necessary action to resolve the complaint, the district retains the right to disclose the identity of parties and witnesses to complaints in appropriate

circumstances to individuals with a need to know. The staff member responsible for investigating complaints will discuss confidentiality standard

and concerns with all complainants.

If a complainant requests that their name not be revealed to the individual(s) against whom a complaint is filed, the staff member responsible for conducting the investigation will inform the complainant that:

1. the request may limit the district's ability to respond to their complaint;
2. district policy and federal law prohibit retaliation against complainants and witnesses;
3. the district will attempt to prevent any retaliation; and
4. the district will take strong responsive action if retaliation occurs.

If the complainant still requests confidentiality after being given the notice above, the investigator will take all reasonable steps to investigate and respond to the complaint consistent with the request as long as doing so does not preclude the district from responding effectively to the harassment and preventing the harassment of others.

When a complainant decides to **file a formal Title IX complaint pursuant to 3421.1, the Title IX Coordinator shall begin the grievance process pursuant to 3421.1**

INTERSCHOLASTIC ATHLETICS

Interscholastic athletics is an integral and desirable part of the district's secondary school educational program. Individual and team sports shall be based upon comprehensive physical education instruction and intramural activities, seeking broad participation from all eligible secondary students. Lifetime or carry-over sports are to be particularly encouraged and supported. Parity in the number and kind of sports activities for girls and boys is a clear objective of the district.

Student eligibility for participation on interscholastic teams shall include:

1. a medical clearance to participate in athletics (including tryouts) via the annual health exam. The health exam is valid for 12 months through the last day of the month in which the exam was conducted. If the health exam took place more than 30 days before the start of the season, the student must submit a health history. If the health exam expires during the season (including tryouts), the student must submit a health history at least 30 days prior to the season. The district medical director may determine, after consulting with the student's healthcare provider, that a student with a severe health condition may not participate, if it would be detrimental to the student's health and safety;

2. written parent or guardian consent (the written consent will contain information for parents on mild traumatic brain injury (TBI) and will provide a link to the State Education Department's web page on TBI); and

3. endorsement by the Building Principal based on established rules and various league and State Education Department regulations.

Although the district will take reasonable care to protect student athletes, students may still sustain injuries. In order to most effectively ensure student safety, open communication between students, parents and coaches about the child's medical condition is critical. Coaches, and other appropriate staff, will receive guidance and training regarding recognition of injury and removal of the student athlete from play in the event of injury. Parents and/or students are expected to report injuries so that student health can be protected.

In the case of a suspected or actual head injury, a student must be removed from play immediately. In order to resume participation following injury, including head injury, the student needs to receive medical clearance from the district medical director. The Superintendent, in consultation with appropriate district staff, including the district medical director, will develop regulations and procedures to guide the process of return to play.

In recognition of the importance of appropriately managing head injuries, the Board authorizes the creation of a Concussion Management Team (CMT). The CMT will include a school nurse, the district medical director, a coach of an interscholastic team, an athletic trainer and other appropriate personnel designated by the Superintendent. The CMT is charged with overseeing compliance with state training requirements, developing guidelines for use by coaches and physical education teachers and developing information for distribution to parents and students.

Athletic Placement Process

The Board permits students grades 7 and 8 who wish to play at the junior varsity or varsity level in all sports to do so provided they can complete the entire Athletic Placement Process (APP). Such students may try out for teams only by invitation of the district Director of Health, Physical Education, and Athletics.

The Board permits students grades 9-12 who wish to compete on any team for grades no lower than seventh in all sports to do so provided they complete the Athletic Placement Process (APP).

A description of the APP is available from the district's Director of Health, Physical Education, and Athletics.

All students wishing to play up or down must submit parent/guardian informed consent in accordance with standards established by the Commissioner of Education, and successfully demonstrate sufficient personal and social responsibility, sport-specific skill development, knowledge of the game, and physica fitness to be eligible during team selection.

The district will use research-based factors in determining whether a student completing the Athletic Placement Process would be more susceptible to injury, including but not limited to the following:

• age;
• kinematics/biomechanics (movement of the body);
• body composition (percent fat, bone, and muscle in the body);
• previous injury;
• grade of competition;
• training load (hours per week);
• position played;
• competition or practice;
• strength;
• player experience;
• checking, tackling, body contact;
• environmental factors;
• education and awareness about safety precautions and potential injury;
• availability and appropriateness of sports safety gear/equipment;
• playing environment: well-lit and appropriate for the sport;
• proper physical conditioning of players;
• knowledge of and enforcing safety rules; and
• emotional development.

Cross-ref: 5205, Eligibility for Extracurricular Activities
5420, Student Health Services

Ref: Education Law §§ 305(42), 1709 (8-a); 3001-b
8 NYCRR §§135.4, 136.5
Santa Fe Indep. Sch. Dist. V. Doe, 530 U.S. 290 (2000) (constitutionality of student-led prayers at interscholastic athletic activities)

Concussion Management Support Materials, www.nysphsaa.org

Athletic Placement Process for Interschool Athletic Programs Frequently Asked Questions. https://www.nysed.gov/sites/default/files/programs/standards-instruction/athletic-placement-processfaq.pdf

Adoption date:

USE OF TIMEOUTS AND EMERGENCY PHYSICAL RESTRAINT

The Board of Education believes in the use of positive supports and strategies to meet the needs of its students. The Board recognizes that in certain circumstances, a timeout may be a necessary behavioral intervention for particular students with disabilities. The Board also recognizes that the use of physical restraint on a student may be necessary to prevent imminent danger of serious physical harm to the student or others. Accordingly, the use of timeouts and/or emergency physical restraints shall be in conformance with State law, Rules of the Board of Regents, and the Regulations of the Commissioner of Education.

I. Timeouts

A timeout is behavior management technique that involves the temporary removal of a student to an area, including a room or other physical space, for the student to safely deescalate, regain control and prepare to meet expectations to return to their educational program.

The Board recognizes the use of timeouts either (i) only in conjunction with a Behavior Intervention Plan (BIP) specified in an Individualized Education Program ("IEP") and/or (ii) a situation that poses an immediate concern for the physical safety of the student or others. Once the student has safely de-escalated, regained self-control and is prepared to meet expectations, the student will be returned to their educational program. A timeout may be used only when: (a) other less restrictive and intrusive interventions and de-escalation techniques would not prevent imminent danger of serious physical harm to the student or others; (b) there is no known medical contraindications to its use on the student; and (c) school staff using such intervention have been trained in its safe and appropriate application.

Staff who may be called upon to implement the use of the timeout will be trained annually on the use of the timeout and related behavior intervention practices.

Use of the timeout will be specified as an intervention on the student's BIP and IEP, with specific number of minutes permitted and that is designed to teach and reinforce alternative appropriate behaviors, as part of the student's IEP.

Parents or guardians will be informed by the District prior to the initiation of a BIP that will incorporate the use of a time out. All parents/guardians will be provided with a copy of the District's policy on timeouts. The District shall give the parents/guardians the opportunity to be to see the physical space that is used for timeout prior to its use.

Except as provided pursuant to 8 New York Code of Rules and Regulations (NYCRR) Section 200.22(c) as referenced below, the District shall not employ the use of a timeout as a means of regulating student behavior or as a behavioral consequence.

Pursuant to Commissioner's Regulations, a timeout may take place in a physical location such "as an area for a student to safely deescalate, regain control and prepare to meet expectations to return to their education program."

At a minimum, the use of timeout shall be governed by the following rules and standards:

a) Location: A timeout will take place in a setting, including a room or physical space, that provides a means for continuous visual and auditory monitoring of the student. District staff will continuously monitor the student in a timeout. Building staff shall continuously

monitor the student in a timeout. The staff must be able to see and hear the student at all times.Staff shall continuously monitor the student in a timeout. The staff must be able to see and hear the student at all times.

The timeout setting will be of adequate width, length and height so that the student may move about and recline comfortably. Wall and floor coverings should be designed to prevent injury to the student, and there must be adequate lighting and ventilation. The temperature of the setting will be within normal comfort rage and consistent with the rest of the building. The setting will be clean and free of objects and fixtures that could be potentially dangerous to a student. All local fire and safety codes will be observed.

b) Use: The District prohibits placing a student in a locked room or space or in a room where the student cannot be continuously observed and supervised. The timeout space shall be unlocked at all times and the door must be able to be opened from the inside. The use of locked rooms or spaces for purposes of timeout or emergency interventions is prohibited.

The use of seclusion, where a student is involuntarily confined in a room or space that they are physically prevented from leaving or they may perceive that they cannot leave at will is prohibited.

c) Time Limitations: Time limitations will be documented on the student's BIP and IEP. Once a student is calm and in control, the student is given an opportunity to leave timeout, even if the student's time in the timeout setting has not exceeded the maximum limit.

Further, a student's IEP shall specify when a BIP includes the use of timeout for a student with a disability, including the maximum amount of time a student will need to be in timeout as a behavioral intervention as determined on an individual basis in consideration of the student's age and individual needs.

School administration or other personnel shall be notified in the event a student is placed in a timeout for an excessive amount of time; and such information shall be considered when determining the effectiveness of the student's BIP and the use of the timeout for the student.

For students placed in timeout and who do not have an IEP or BIP, they may remain in timeout only until they are safely de-escalated, regained self-control and are prepared to meet expectations, at which time they will be returned to their educational program

d) Data collection to monitor the effectiveness of the use of timeouts:

1. District schools shall establish and implement procedures to document the use of timeout, including information to monitor the effectiveness of the use of the timeout to decrease specified behaviors. Such data may be subject to review by the State Education Department (SED) upon request.

2. Such data collection should appropriately include, but is not limited to, the following information:

   (a) The student's name and date of birth;

   (b) A record for each student showing the date and time of each use of the timeout;

(c) A detailed account of the antecedent conditions/specific behavior that led to the use of the timeout;

(d) The amount of time that the student was in the timeout; and

(e) Information to monitor the effectiveness of the use of the timeout to decrease specified behaviors which resulted in the student being placed in timeout in the first place.

II. Physical Restraint

A physical restraint is a personal restriction that immobilizes or reduces the ability of a student to move their arms, legs, body, or head freely. Physical restraint does not include a physical escort (unless the escort restricts/immobilizes the student) or brief physical contact/redirection to promote student safety, calmness, prompting, or guiding students when teaching skill.

Staff will not use physical restraint, including protective holds, as a substitute for systematic intervention(s) to modify inappropriate behavior. A physical restraint should never increase (or create more) risk than the behavior it is trying to contain. A physical restraint will never be used as a form of discipline or punishment, retaliation, or as a substitute for positive, proactive intervention strategies that are designed to change, replace, modify or eliminate a targeted behavior. Staff who may be called upon to place a student in physical restraint will be trained in safe, effective ways to do so in a manner consistent with the Rules of the Board of Regents and the Commissioner's Regulations. The District's emergency interventions never include the use of mechanical or prone restraints.

At a minimum, the use of physical restraint shall be governed by the following rules and standards:

a) Use: During emergencies, immediate intervention by staff involving the use of reasonable physical intervention may be necessary to prevent imminent danger of serious physical harm to the student or others. Physical restraint may not be used to prevent damage to property, unless the damage to property may lead to imminent danger of serious physical harm to the student or others.

   Physical restraint may only be used if no other less restrictive option to reduce the likelihood of imminent harm upon the student or others is available, and may only be used as long as necessary and must be discontinued when the imminent danger giving rise to the use subsides.

b) Exceptions: Physical restraint does not include a physical escort or brief physical contact and/or redirection to promote student safety, calm or comfort a student, prompt or guide a student when teaching a skill or assisting a student in completing a task, or for other similar purposes.

III. Debriefing

Debriefing with Building Administration and staff involved in the use of a timeout and/or physical restraint will take place as soon as practicable after the implementation of a timeout. Debriefing with the student following the use of timeout will take place with the staff

knowledgeable about the individual student and consistent with the student's BIP and IEP, taking into account the student's age and development.

IV. Documentation and Notification

Additionally, parents should be notified if their child was placed in a timeout and/or physical restraint. Minimally, whenever a timeout and/or physical restraint is used as an emergency intervention pursuant to Commissioner's Regulations, the parent shall be notified of the emergency intervention. Such notification will be provided the same day whenever possible, and the parents shall receive documentation of the use of a timeout within three school days, which shall include data collection on the use of timeout and/or physical restraint.

The parent is a member of the CSE and the use of a timeout must be included on the student's IEP. The parent receives prior notice as to the recommendations on a student's IEP and may request due process in the event the they do not agree with the CSE recommendations.

V. Staff Training

All staff will receive annual training on the District's policies and procedures related to the use of timeout rooms and physical restraints; evidence-based positive, proactive strategies; crisis intervention and prevention procedures and de-escalation techniques. In addition, any staff who may be called upon to implement timeout or physical restraint shall receive annual, evidence-based training in safe and effective developmentally appropriate timeout and physical restraint procedures.

Parent reports of alleged inappropriate interventions used in timeout and/or physical restraint should be directed to school administrators.

Education Law Sections 207, 210, 305, 4401, 4402, 4403, and 4410
8 New York Code of Rules and Regulations (NYCRR) Sections 19.5, 200.1, 200.4, 200.7, 200.22, and 201.2

Adopted: 02/10/2015
Reviewed: 12/12/23

NON-DISCRIMINATION AND EQUAL OPPORTUNITY

The Board of Education, its officers and employees, will not discriminate in its programs and activities on the basis of legally protected classes, such as, but not limited to: race (including traits historically associated with race, such as hair texture and protective hairstyles like braids, locks, and twists), color, national origin, creed, religion (including religious practices), marital status, sex (including pregnancy, childbirth, or related medical condition), gender identity and expression (i.e., actual or perceived gender-related identity, appearance, behavior, expression, or other gender-related characteristic regardless of the sex assigned to that person at birth, including but not limited to the

status of being transgender), age, sexual orientation, disability (physical or mental), predisposing genetic characteristic, military work or status, domestic violence victim status, citizenship/immigration status, or use of a guide dog, hearing dog, or service dog, as applicable. The district will provide notice of this policy in accordance with federal and state law and regulation.

This policy of nondiscrimination includes access by students to educational programs, counseling services for students, course offerings, and student activities, as well as recruitment and appointment of employees and employment pay, benefits, advancement and/or terminations.

Employees also have protections under state law against discrimination on the basis of their familial status, reproductive healthcare decisions (their own or their dependents) and certain prior criminal history.
Specific protections for students under the Dignity for All Students Act are addressed in policy 0115, Student Bullying and Harassment Prevention and Intervention. The district will follow the guidance from the State Education Department on creating a safe, supportive, and affirming school environment for transgender and gender-expansive students.

As a condition of participation in federal meal programs, the district will post the following statement: “In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.” Discrimination complaint information is available at https://www.fns.usda.gov/civil-rights/usda-nondiscrimination-statement-other-fns-programs.

A finding that an individual has engaged in conduct in violation of this policy may result in disciplinary action and/or filing of a report with third parties in the manner prescribed by the district code of conduct, the law or applicable contract.

Nothing in this policy will be construed to prohibit a denial of admission into, or exclusion from, a course of instruction or activity based on a person’s gender that would be permissible under the law, or to prohibit, as discrimination based on disability, actions that would be permissible under the law.

Website Accessibility

To promote the accessibility of the district's website and social media to persons with disabilities, and as required by federal regulations implementing the Americans With Disabilities Act, the district's website content and mobile apps will conform to the WCAG 2.1 Level AA standard for accessibility on or April 26, 2028. If a technical or legal limitation prevents accessibility, conforming alternate versions of web content may be used. Exceptions to this requirement are outlined in federal regulations 28 CFR Part 35, and includes certain archived web content, certain preexisting electronic documents, certain third-party content, individualized secured electronic documents, and preexisting

social media posts. The district's Director of Technology is responsible for addressing the accessibility of the district's website content and mobile apps.

Annual Notification

At the beginning of each school year, the district will publish a notice of the established grievance procedures for resolving complaints of discrimination to parents/guardians, employees, students and the community. The public notice will:

1. inform parents, employees, students and the community that education programs, including but not limited to vocational programs, are offered without regard to actual or perceived race, color, weight, national origin, ethnic group, religion, religious practice, disability, sex; sexual orientation, or gender (including gender identity and expression);
2. provide the name, address and telephone number of the person designated to coordinate activities concerning discrimination; and
3. be included in announcements, bulletins, catalogues, and applications made available by the district.

Complaints of sex discrimination and sex-based harassment are addressed by the district's Title IX grievance procedure, and will also be addressed by other district policies if the conduct is not a violation of Title IX. Complaints of discrimination and harassment made by employees and applicants are also addressed by the process outlined in policy 0110.2, Sexual Harassment in the Workplace. Complaints of discrimination and harassment by students are also addressed by the process outlined in policy 0115, Student Bullying and Harassment Prevention and Intervention.

All complainants and those who participate in the investigation of a complaint in conformity with state law and district policies, who have acted reasonably and in good faith, have the right to be free from retaliation of any kind.

The Board authorizes the Superintendent of Schools to establish such rules, regulations and procedures necessary to implement and maintain this policy.

Cross-ref: 0110.2, Sexual Harassment in the Workplace
0111, Sex Discrimination and Sex-Based Harassment Under Title IX
0115, Student Bullying and Harassment Prevention and Intervention
5030, Student Complaints and Grievances
5300, Code of Conduct
9140.1, Staff Complaints and Grievances

Ref: Age Discrimination in Employment Act of 1967 29 U.S.C. §§621 *et seq.*
Americans with Disabilities Act, 42 U.S.C. §§12101 *et seq.*
Title VI, Civil Rights Act of 1964, 42 U.S.C. §§2000d *et seq.* (nondiscrimination based on race, color, and national origin in federally assisted programs)

Title VII, Civil Rights Act of 1964, 42 U.S.C. §§2000e *et seq*. (nondiscrimination based on race, color, and national origin in employment)
Title IX, Education Amendments of 1972, 20 U.S.C. §§1681 *et seq.* (nondiscrimination based on sex)
§504, Rehabilitation Act of 1973, 29 U.S.C. §794
Individuals with Disabilities Education Law, 20 U.S.C. §§1400 *et seq.*
Genetic Information Nondiscrimination Act of 2008 P.L. 110-233
28 CFR Part 35
34 CFR §§ 100.6; 104.8; 106.9; 110.25
Executive Law §§290 *et seq.* (New York State Human Rights Law)
Education Law §§10-18 (The Dignity for All Students Act)
Education Law §§313(3); 3201; 3201-a
Creating a Safe, Supportive, and Affirming School Environment for Transgender and Gender Expansive Students: 2023 Legal Update and Best Practices, https://www.nysed.gov/sites/default/files/programs/student-support-services/creating-a-safe-supportive-and-affirming-school-environment-for-transgender-and-gender-expansive-students.pdf

Adopted: 7/3/12
Updated: 04/21/26

Los Angeles Unified School District

Using Technology with Intention: Establishing Guidelines for Student Screen Time Policy

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May 19, 2026

I. Purpose

This policy affirms the District's commitment to equitable access to technology while promoting responsible, purposeful, and age-appropriate use of digital devices and applications. It is intended to provide clear research-based expectations and guardrails for student screen time that support high-quality instruction and ensure that technology enhances, rather than replaces, effective teaching and learning.

II. Authorization

This policy is issued pursuant to the authority of the Los Angeles Unified School District Board of Education and the Superintendent of Schools, including Board Resolution Using Technology with Intention: Establishing Guidelines for Student Screen Time (Res-048-25/26), and consistent with applicable provisions of the California Education Code and existing District guidance regarding instructional practice, student well-being, and the responsible use of technology. (See Attachment B)

III. Background

Los Angeles Unified is committed to fostering focused learning environments that support student achievement, engagement, and overall well-being. As digital devices have become prevalent in schools, the District aims to ensure purposeful integration that supports instructional goals while limiting non-instructional use during the school day.

A. Mission and Vision

Guided by its mission to provide an equitable, high-quality education for all students, this policy reflects a shared responsibility among schools, families, and students to promote digital responsibility, academic focus, and healthy learning habits. By establishing clear expectations and consistent practices, the District seeks to create learning environments that maximize instructional time, support student success, and prepare students to use technology thoughtfully and responsibly in school and beyond.

B. Research

This policy is informed by research examining the effects of educational screen use on student learning, attention, social-emotional development, and well-being. Findings consistently indicate that:

- instructional quality matters more than access to devices alone
- targeted, curriculum-aligned tools may support learning when used intentionally
- technology does not replace strong, teacher-led instruction
- age-appropriate use and adult supervision are critical to ensuring safe and effective learning experiences

C. Consultation and Recommendations

This policy is informed by consultation with independent experts in their field. The District has also sought input from staff, educators, students, parents, and labor partners. The District is committed to continuing its engagement with its partners and constituent groups.

IV. Guiding Principles

Technology use within the District is guided by the following principles:

A. **Instruction First**: Technology is most effective when intentionally integrated into teacher-led instruction. Devices and digital tools are used to support, not replace, strong teacher practices.

B. **Screen Value Over Screen Time**: The District prioritizes the quality, purpose, and impact of technology use over the total number of minutes. Technology is used when it enhances learning and limited when it does not.
C. **Developmentally Appropriate Use**: Technology use reflects students' age, developmental readiness, and ability to self-regulate, with stronger guardrails in early grades and gradual independence over time.
D. **Education-Only Use by Design**: District devices and systems prioritize approved, curriculum-aligned tools, while limiting or blocking access to non-educational content that may distract from learning.
E. **Balance and Whole-Child Development**: Students require a balance of direct instruction, social interaction and collaboration, physical activity and hands-on learning. Technology use does not displace these essential experiences.
F. **Equity and Inclusion**: All students have access to meaningful opportunities with technology, especially for differentiated learning and instructional accommodations, while ensuring that no group of students experiences disproportionate exposure to passive or excessive screen use.
G. **Family Partnership and Transparency**: Families are essential partners, and the District is committed to clear communication and shared responsibility in supporting healthy technology use.
H. **Continuous Improvement and Accountability:** The District monitors, evaluates, and refines technology use based on data, research, and community input to ensure positive outcomes for all students.

V. Screen Time and Device Use Guidance

A. Screen Time Guidance

The District shall establish grade-span screen time guidance designed to support instructional goals and student well-being. Screen time during the school day shall be primarily instructional, time-limited, supervised, and aligned to learning objectives. (See Attachment A)

Non-instructional and recreational use of District devices during the school day shall be discouraged.

The District shall prohibit elementary and middle school student use of District-issued devices during non-instructional school time (e.g., passing periods, lunch, recess), as determined and supervised by school sites, with exceptions for school-approved work.

Specific recommended and maximum screen time ranges by grade span and/or subject will be issued through District administrative guidance and updated annually. Such guidance shall delineate expectations for instructional use during class time as distinct from non-instructional time to support student well-being and balanced use.

The District shall issue screen time guidance and best practices to schools offering online course options, ensuring that students achieve necessary educational objectives while also establishing clear guardrails to prevent digital fatigue from excessive device use.

B. Device Access

Access to one-to-one (1:1) devices and/or shared technology shall be developmentally appropriate and aligned to students' age, grade level, and instructional needs. The District may differentiate device models and limited 1:1

access in earlier grades, while supporting increased independence in upper grades. (See Attachment A)

The District shall eliminate the use of District-issued devices for students in Early Education through first grade, except for District and State -mandated assessments and for students enrolled in an LAUSD Virtual Academy program. (See Attachment A)

For students in grades two through five, the District shall encourage schools to prioritize the use of laptop carts and/or computer labs, where available, and to limit the use of one-to-one devices.

Nothing in this policy precludes student access to devices when required for District- or state-mandated assessments, accommodations, or instructional needs.

C. Device Use

Schools are encouraged, when instructionally appropriate, to intentionally balance digital learning with non-screen instructional strategies, including the regular use of paper-and-pencil assignments, hands-on activities, off-screen homework assignments, and discussion-based learning to support student engagement, fine-motor development, and academic focus.

To minimize reliance on student devices, the District shall ensure that all District-approved curricula include sufficient physical textbooks for all students.

D. Safe and Responsible Use

To support safe, responsible, and effective use of technology, the District shall establish recommendations and strategies for digital citizenship instruction.

VI. Educational vs Non-Educational Use

District devices shall be used for curriculum-aligned educational purposes that promote active student engagement during the school day. Non-educational use including passive consumption for entertainment, gaming, or video streaming, shall be prohibited and blocked, except when explicitly authorized for instructional or accessibility reasons.

VII. Platform and Content Restrictions

The District shall configure devices and systems to prioritize approved, curriculum-aligned applications and restrict access to platforms primarily designed for entertainment or passive consumption.

The District will block access to student-led use of YouTube, social media, and streaming platforms, along with non-approved gaming platforms. Instructional exceptions for gaming may be authorized when directly aligned to instructional objectives and implemented in a time-limited, supervised manner.

VIII. Equity, Access, and Differentiation

Technology use supports differentiated instruction and accessibility while remaining balanced with non-screen instructional approaches. Students shall continue to have access to developmentally and instructionally appropriate District-provided devices and digital tools. Use of devices for students with diverse needs, including but not limited to students with disabilities and English Learners, shall be aligned with educational goals and support services.

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IX. Exclusionary Clause

To ensure compliance with the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Rehabilitation Act, the restrictions set in the proposed policy shall not apply when digital tools are required to provide a Free Appropriate Public Education (FAPE).

Exemptions: Access to digital tools is permitted without restriction when necessary to implement an IEP or Section 504 Plan, provide assistive technology (AT), or meet accessibility needs. This includes, but is not limited to:

- **Communication:** Augmentative and Alternative Communication (AAC) devices and software.
- **Accessibility Tools**: Speech-to-text, text-to-speech, word prediction, audiobook, magnification software, eyegaze technology, and symbol supports.
- **Input/Access**: Switch access and other adapted input devices.
- **Instructional Accommodations**: Digital tools and platforms specifically required for instruction, assessment, or Universal Design for Learning (UDL) as documented in a student's IEP.

X. Parent and Guardian Rights

Parents and guardians shall receive clear information regarding their child's use of digital tools, including consent options and procedures to request limitations on screen-based instruction, consistent with District requirements and applicable by law.

A. **Consent to Use Digital Tools** The District shall update its processes that allow parents and guardians to consent and opt-in to specific digital tools or applications used during the school day, including AI platforms, as applicable.

XI. School Site Implementation Expectations

Schools are expected to implement this policy through instructional planning and consistent enforcement of District guardrails, while exercising professional judgment to meet student needs. The District shall issue school-site guidance and best practices to support coordinated, school-wide implementation, including strategies to monitor cumulative screen time, align technology use across classrooms and content areas, and promote consistent, balanced instructional practices.

XII. Monitoring, Accountability, and Continuous Improvement

The District shall monitor device use and screen time trends using available data systems to inform continuous improvement. This policy shall be reviewed annually at a public meeting of the Board of Education.

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Appendix A
Screen Time and Device Use Guidelines

Grade Level Span	Phased Implementation	*In-School Screen Time Guidance	Device Access and Use	
			In-School	At Home
Early Ed	Beginning August 2026	Limits: 0 minutes per day	Default to “No 1:1 device,” but with access to device carts for assessments and IEP mandates; Virtual Academy exempted	***Default to “No 1:1 Take-Home Device” ● Implementation begins August 2026
Kinder				
1st Grade				
Grades 2-3	Beginning November 2026	Limits: 0-20 minutes per day	Classrooms will operate using any of the following: ● **1:1 Device Model ● Shared Device Model ● Computer Lab model	
Grades 4-5		Limits: 0-30 minutes per day		
Grades 6-8	Beginning January 2027	Recommendations: 60-120 minutes per day	1:1 Device Model	
Grades 9-12		Recommendations: 90-180 minutes per day		

*Instructional exemptions apply; mandated assessments, IEP mandates, and Virtual Academy exempted
**Parental Opt-Out options apply
***Parental Opt-In options apply, when available

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Appendix B
Board Resolution (Res-048-25/26) Alignment

Resolution Requirements	Policy Sections
Be informed by research, best practices, and input from experts in the field, labor partners, staff, educators, students, and parents and include recommendations and guardrails for screen time usage by grade level and subject, and student disability category (e.g., no device use during Physical Education courses or differentiated screen time for a student on the autism spectrum)	Section III Background - A. Mission and Vision; B. Research and Consultation Section IV Guiding Principles Section V Screen Time and Device Usage Guidance - A. Screen Time Guidance Section VIII Equity, Access, and Differentiation
Prioritize student screen time based on its educational purpose and quality, with valuable learning experiences that cannot be replicated offline prioritized over passive screen use	Section IV Guiding Principles
Articulate best practices of technology use in instruction and provide guidance on how to use student devices most effectively, along with analog alternatives where possible	Section XI School Site Implementation Expectations
Address equity and access considerations and include recommendations and guardrails on the use of laptop carts, one-to-one devices, active screen time, passive screen time, and visual media (including videos used for instruction or played in the background);	Section VIII Equity, Access, and Differentiation Section V Screen Time and Device Usage Guidance - B. Device Access Section VI Education vs Non-Educational Use
Provide maximum daily and weekly in-school screen time limits for students delineated by grade level (e.g., no more than one hour total a day or 5 total hours per week for 3-5th graders), ensuring developmentally appropriate and research-backed screen time limits at all levels with less screen time for younger students	Section V Screen Time and Device Usage Guidance - A. Screen Time Guidance & Attachment A
Eliminate the use of student digital devices for early education through first grade, except for District-mandated formative assessments and for students enrolled in LAUSD Virtual Academy;	Section V Screen Time and Device Usage Guidance - B. Device Access & Attachment A
Encourage schools to utilize laptop carts and/or computer labs for second through fifth grade, while reducing the use of one-to-one devices	Section V Screen Time and Device Usage Guidance - B. Device Access & Attachment A

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Prohibit elementary and middle school student device use during passing periods, lunch, and recess with limited exceptions for teacher-approved school work	Section V Screen Time and Device Usage Guidance - A. Screen Time Guidance & Attachment A
Prohibit and/or block student-led use of YouTube and other video streaming platforms on District provided devices	Section VII Platform and Content Restrictions
Consider prohibiting and/or blocking the use of non-instructional gaming platforms (e.g., Roblox and Fortnite) on District provided devices and networks and continue to block social media platforms	Section VII Platform and Content Restrictions
Clarify opt-out procedures for technology use during the school day	Section X Parent and Guardian Rights
Ensure equitable access to technology by allowing families to opt in to the use of District-issued devices at home	Appendix A
Operationalize how parents and guardians can annually consent/opt-in for each Google application on the Consent to Use Digital Tools form rather than submit a blanket opt-in for all applications listed	Section X Parent and Guardian Rights - A. Consent to Use Digital Tools
Encourage the use of paper and pen assignments and physical textbooks	Section V Screen Time and Device Usage Guidance - C. Device Use
Ensure all District-approved curricula includes sufficient physical texts for all students	Section V Screen Time and Device Usage Guidance - C. Device Use
Encourage off-screen homework assignments, when homework is assigned, especially for elementary and middle school students;	Section V Screen Time and Device Usage Guidance - C. Device Use
Provide recommendations and strategies to safely prepare students to utilize and/or create digital tools	Section V Screen Time and Device Usage Guidance - D. Safe and Responsible Use
Develop and share schoolwide guidance outlining best practices for reducing and monitoring student screen time–including systematic coordination among teachers–to prevent excessive cumulative screentime;	Section XI School Site Implementation Expectations
Be reviewed and approved annually at a public meeting of the Board and updated as needed based on new and emerging technology, with the first annual review to include feedback from educators on the rollout and implementation;	Section XII Monitoring, Accountability, and Continuous Improvement

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