



# Agenda of Regular Board Meeting

## The Board of Directors Conestoga Valley School District

---

A Regular Board Meeting of the Board of Directors of Conestoga Valley School District will be held Monday, August 17, 2026, beginning at 7:00 PM District Administration Board Room , 502 Mt. Sidney Rd., Lancaster, PA 17602. Format: Robert's Rules of Order

### 1. CALL TO ORDER

#### 1.A. Welcome

**Speaker(s):** Board President

**Description:** This is our second meeting of the month where most official votes are taken, many of which are listed on the consent agenda which includes routine items or items discussed at our last or previous work session.

Our meetings observe all legal requirements and our district policies to the best of our ability and understanding. Our detailed agendas and related public documents are posted on the district website for public access.

#### 1.B. Pledge to the Flag

**Speaker(s):** Board President

#### 1.C. Attendance

**Speaker(s):** Board Secretary

#### 1.D. Approval of Agenda

**Speaker(s):** Board President

### 2. COMMENTARY ON DISTRICT ACTIVITY

#### 2.A. Board Commendations

**Speaker(s):** Board President

#### 2.B. Superintendent Comments

**Speaker(s):** Dr. Hartman, Superintendent

#### 2.C. Board Comments

#### 2.D. Correspondence - Secretary

**Speaker(s):** Board Secretary

### 3. PRESENTATIONS

#### 3.A. Annual Report from VIA

**Speaker(s):** Lisa Smith, District VIA Coordinator

**Description:** Lisa Smith, District VIA Coordinator, and Mel Upton, Administrator for Non-Traditional Learning and Career Readiness, will give an update to the board regarding the 2025-2026 school year.

### 4. PUBLIC / PROFESSIONAL / STAFF INPUT

4.A. Public Comments - Specific to the Agenda

**Description:**

Residents of CVSD are invited to comment on any item on the agenda of concern. Please give your name, the subject you wish to address, and the group you represent, if any. Comments are requested to be kept to three minutes. Specific guidelines are under Policy 903 Public Participation at Board Meetings.

4.B. Comments from CVEA

4.C. Comments from Other Employee Groups

5. **CONSENT AGENDA**

5.A. Approval of Minutes

**Description:** Approval of the July 20, 2026 board meeting minutes.

5.B. Approval of Financial Reports

**Description:** 1. Treasurer's Report

2. Budgetary Transfers - \$168,160.38

3. Payment of Expenditures Requiring Approval in the amount of \$9,861,812

5.C. Approval of Superintendent's Report

5.D. Approval of Local Independent Audit for 2024-2025

5.E. Approval of Conestoga Valley High School Targeted Supports and Intervention (TSI) Plan

5.F. Approval of Vector Solutions Agreement

5.G. Approval of updated MOU with Union Community Care - Dental Outreach Services

**Description:** Union Community Care will not be charging the district the \$125 fee for children who do not have insurance.

5.H. Approval of Transportation Contracts for 2026-2027

**Description:**

- Ephrata Mennonite
- Shalom Mennonite

5.I. Approval of C3 Health Services for 2026

**Description:** Agreement with C3Health, who is the provider for medical emergency services for CVSD football games.

5.J. Approval of Renewal of Sunbelt Agreement for 2026-2027

5.K. Approval of SOS Group, Inc Addendum 2026-2028

5.L. Approval of 2026-2027 IU13 Title I Nonpublic Programs and Services Letter of Agreement

5.M. Approval of 2026-2027 IU13 Title IIA NonPublic Programs and Services Letter of Agreement

5.N. Approval of Title III Immigrant English Classes - Proposal with CV SEEDS 2026-2027

5.O. Approval of IU13 English Language Development (Title III) Services for Lancaster Mennonite School 2026-2027

5.P. Approval of Technology Equipment Sale

**Description:** In alignment with the technology department's ongoing goal to clean up and streamline technology across the district, Adam McGraw, Chief Technology & Information officer, recommends the district approve the following equipment sale be awarded to Second Life Mac in the amount of \$19,233.00.

In addition, to approve the department to partner with certified e-waste recycling providers to remove technology equipment that has exceeded its useful life. This approval would allow the department to conduct recycling efforts as needed. The identified devices have negligible resale value, require certified data destruction, and occupy storage space needed for district operations. Recycling through an approved vendor provides secure, compliant disposal at no cost to the district. Equipment deemed suitable for resale will be presented to the Board in specific proposals. The department will continue to utilize additional sales channels via the district's Municibid platform, as well as eBay to recoup technology costs.

Through various sales efforts from July 2025 to June 2026, the technology department recouped \$94,518.16.

5.Q. Approval of Renewal of EducArt agreement for First 10 Play & Learns

**Description:** This will be Year 3 working with this partner.

5.R. Approval of Renewal of Soliant Agreement - Paraprofessional Addendum

## 6. ACTION / DISCUSSION ITEMS

6.A. Approval of Templeton Advantage, LLC proposal for CFOO search

**Speaker(s):** Dr. Hartman, Superintendent

**Description:** Dr. Hartman, Superintendent, recommends the approval of the attached proposal from Templeton Advantage, LLC for the CFOO search.

6.B. Approval of Compensation for Superintendent for 2026-2027 of \$205,000.

**Speaker(s):** Board President

## 7. INFORMATION REPORTS

7.A. Finance and Operations Report

**Description:** No report this month.

7.B. Curriculum and Instruction Report

**Description:** No report this month.

7.C. Federal Funds

**Description:** 1. Title IA - Improving Basic Programs  
2. Title IIA - Supporting Effective Instruction  
3. Title IIIA - Language Instruction for English Learners

- 4. Title IIIA - Language Instruction for Immigrant Students
- 5. Title IVA - Student Support and Academic Enrichment

## 8. BOARD REPORTS

### 8.A. IU13 Report

**Description:** No written report this month.

### 8.B. PSBA Report

**Description:** No written report this month.

### 8.C. Lancaster County Academy Report

**Description:** No written report this month.

### 8.D. Lancaster County Career and Technology Center Report

**Description:** No written report this month.

### 8.E. Construction Team Update

### 8.F. Other Reports

## 9. PUBLIC COMMENTS

### **Description:**

Residents of CVSD are invited to comment on any item on the agenda of concern. Please give your name, the subject you wish to address, and the group you represent, if any. Comments are requested to be kept to three minutes. Specific guidelines are under Policy 903 Public Participation at Board Meetings.

## 10. BOARD MATTERS

### 10.A. Board Announcements / Initiatives

**Description:** Announcements by Board member for the Board's general information or issues Board members would like discussed, explained, or included on future agenda can be mentioned here.

### 10.B. Upcoming Board Meeting Dates

#### **Description: Meeting Dates for September 2026:**

Monday, September 14 - Work Session

Tuesday, September 22 - Regular Meeting

Both meetings begin at 7 pm.

**Location:** District Administration Board Room, 502 Mount Sidney Road,  
Lancaster, PA 17601

## 11. ADJOURNMENT

This agenda is tentative until the Board approves it at the start of the meeting.

---

## BOARD COMMENDATIONS – AUGUST 2026

1. Thank you to the following Educator Induction Committee members for a welcoming and successful 2026 Induction Week:

- Mel Upton
- Dr. Jill Koser
- Dr. Donovan Mann
- Sarah Schaefer
- Adam McGraw
- Tonya Santamaria
- Jill Stoltzfoos
- Patty Cardina
- Amber Lizak
- Natalie Niles

Congratulations on another successful induction week!

2. Congratulations to rising freshman **Michael Smith**, who had the honor of carrying a flag at the World Cup game between France and Paraguay on July 4 in Philadelphia, Pa. This opportunity was presented to him via the Navy Gold Star program.



CV freshmen Michael Smith at the World Cup on July 4

3. Congratulations to Conestoga Valley High School student-athlete **Peyton Sensenig**, who was selected as one of 16 Pennsylvania Interscholastic Athletic Association (PIAA) student ambassadors to attend the 2026 National Federation of State High School Associations (NFHS) National Student Leadership Summit (NSLS). The summit took place July 16-19, 2026, in Indianapolis, Indiana. Sensenig, a rising senior, was joined by CV staff members **Frank Hawkins** and **Olivia Hess**. Hawkins serves as CV's Athletic Director and Hess is a teacher and coach in the district. Hawkins and Hess were two of four adult ambassadors chosen to attend the event.



*Peyton Sensenig (middle)*

| 2025-2026   | July     | August    | September | October   | November   | December   | January   | February  | March     | April     | May       | June    | Totals     |
|-------------|----------|-----------|-----------|-----------|------------|------------|-----------|-----------|-----------|-----------|-----------|---------|------------|
| Brownstown  | 0:00:00  | 28:00:00  | 114:30:00 | 191:50:00 | 136:45:00  | 321:25:00  | 57:25:00  | 79:25:00  | 107:25:00 | 230:00:00 | 190:00:00 |         | 1456:45:00 |
| Fritz       | 0:00:00  | 20:00:00  | 60:00:00  | 150:00:00 | 50:00:00   | 240:00:00  | 50:00:00  | 60:00:00  | 70:00:00  | 140:00:00 | 150:00:00 |         | 990:00:00  |
| Leola       | 0:00:00  | 32:30:00  | 103:30:00 | 98:00:00  | 73:30:00   | 267:00:00  | 110:00:00 | 200:00:00 | 100:00:00 | 90:00:00  | 205:00:00 |         | 1279:30:00 |
| Smoketown   | 1:30:00  | 175:00:00 | 192:00:00 | 158:25:00 | 235:30:00  | 158:25:00  | 87:45:00  | 83:00:00  | 124:00:00 | 123:00:00 | 122:00:00 |         | 1460:35:00 |
| GHMS        | 0:00:00  | 30:00:00  | 65:00:00  | 27:30:00  | 88:00:00   | 30:00:00   | 16:00:00  | 11:00:00  | 115:00:00 | 17:00:00  | 55:00:00  | 2:00:00 | 456:30:00  |
| CVHS        | 1:45:00  | 84:30:00  | 84:30:00  | 72:30:00  | 840:00:00  | 50:00:00   | 6:00:00   | 145:00:00 | 28:00:00  | 20:00:00  | 60:00:00  |         | 1392:15:00 |
| DIST. CORD. | 16:15:00 | 16:45:00  | 8:30:00   | 3:00:00   | 2:30:00    | 0:30:00    | 1:00:00   | 2:45:00   | 3:15:00   | 11:00:00  | 6:45:00   |         | 72:15:00   |
| Totals      | 19:30:00 | 386:45:00 | 628:00:00 | 701:15:00 | 1426:15:00 | 1067:20:00 | 328:10:00 | 581:10:00 | 547:40:00 | 631:00:00 | 788:45:00 | 2:00:00 | 7107:50:00 |

| 2024-2025   | July  | August | September | October | November | December | January | February | March  | April  | May    | June   | Totals  |
|-------------|-------|--------|-----------|---------|----------|----------|---------|----------|--------|--------|--------|--------|---------|
| Brownstown  |       | 32:00  | 372:15    | 177:00  | 155:00   | 390:25   | 254:00  | 119:00   | 121:30 | 233:25 | 191:25 |        | 2046:00 |
| Fritz       |       | 10:00  | 113:15    | 131:15  | 60:00    | 79:00:0  | 222:00  | 65:00    | 80:00  | 134:00 | 180:00 | 20:00  | 1094:30 |
| Leola       |       | 24:00  | 149:15    | 227:15  | 78:30    | 186:00   | 111:30  | 4920:00  | 102:30 | 91:00  | 208:30 | 43:00  | 1426:30 |
| Smoketown   | 4:30  | 69:45  | 111:15    | 126:00  | 252:30   | 89:30    | 114:30  | 122:00   | 71:00  | 119:30 | 203:00 | 19:30  | 1303:00 |
| GHMS        |       | 2:00   | 54:15     | 18:00   | 5:30     | 5:00     | 3:00    | 18:00    | 10:00  | 24:00  | 26:00  |        | 165:45  |
| CVHS        | 3:00  | 130:00 | 51:45     | 43:45   | 175:00   | 52:00    | 6:00    | 147:00   | 29:30  | 20:00  | 39:45  | 26:00  | 723:45  |
| DIST. CORD. | 11:45 | 17:00  | 5:00      | 2:00    | 2:45     |          | 4:00    | 3:45     | 5:15   | 3:00   | 2:00   |        | 56:30   |
|             |       |        |           |         |          |          |         |          |        |        |        |        |         |
| Totals      | 19:15 | 284:45 | 857:00    | 725:15  | 729:15   | 801:55   | 715:00  | 679:45   | 419:45 | 624:55 | 850:40 | 108:30 | 6816:00 |

[illegible]

The Conestoga Valley School Board met in a School Board Meeting at 7:00 pm on Monday, July 20, 2026, in the District Administration Board Room, 502 Mount Sidney Road, Lancaster, PA 17602.

School Board Members Present: Mark Gensel, Idette Groff, Kathy Trowbridge, Dianna Capka, Dr. Diane Martin, Laura Givler and Julie Fisher

School Board Members Absent: Philip Benigno, Philip Eby

Administrators Present: Dr. Daniel Hartman, Adele Huntzinger, Dr. Jill Koser, Adam McGraw, Sarah Schaefer, and Matt Furlong

Administrators Absent: Dr. Don Mann

Others Present: Marilyn Martin, Ken Johnson, Katie O'Dell, Diane Tyson, Todd Lassa, Jeremy Rohrer, Sofya Pangburn, Matthew Prebula, Rebecca Ahearn, Amber Bitterman, Kimberly Brown, Blanca Boglio, Elizabeth Gerlach, Liza Kuhn, Jacob Dadisman, David Brown, Willow Bitterman

### **Opening/Welcome**

Mr. Gensel called the meeting to order at 7:02 pm and welcomed everyone. He then led the Pledge to the flag. Mrs. Martin noted that seven board members were present. Mr. Benigno and Mr. Eby were absent. With a quorum in place, the meeting proceeded.

Mr. Gensel asked if there were any updates or changes to the posted agenda. Mrs. Martin noted there were no changes or updates to the posted agenda.

Mr. Gensel asked for a motion to approve the agenda. Dr. Martin motioned and Ms. Trowbridge seconded. The motion was passed unanimously (7/0).

### **Commentary on District Activity**

#### *Superintendent Comments*

Dr. Hartman introduced seven new staff members.

- Sofya Pangburn – 6<sup>th</sup> grade teacher at GHMS – approved at the 6/15/2026 meeting
- Matthew Prebula – Speech Language Pathologist - approved at the 6/15/2026 meeting
- Rebecca Ahearn – Autistic Support teacher at Brownstown
- Amber Bitterman – LTS 1<sup>st</sup> semester 2<sup>nd</sup> grade teacher at Smoketown
- Kimberly Brown – Autistic Support teacher at Leola
- Blanca Boglio – 3<sup>rd</sup> grade teacher at Fritz
- Elizabeth Gerlach – LTS 1<sup>st</sup> semester 4<sup>th</sup> grade at Brownstown

#### *Board Comments*

None

#### *Correspondence – Secretary*

Mrs. Martin alerted board members to an Induction Week lunch invite. Details were sent via email.

**Public/Professional/Staff Input**

*Public Comment*

None

*Comments from CVEA*

None

*Comments from Other Employee Groups*

None

**Consent Agenda**

Mr. Gensel asked for a motion to approve the consent agenda items A through M. Dr. Martin motioned to approve items A through M on the consent agenda. Mrs. Groff seconded. There was a roll call vote and the motion passed unanimously (7/0).

Item A - Approval of the Minutes from June 8 and 15, 2026 meetings.

Item B - Approval of the Financial Reports

1. Treasurer's Report
2. Budgetary Transfers as Enclosed – request to approve in the amount of \$0
3. Payment of Expenditures Requiring Approval – request to approve in the amount of \$3,817,192
4. Quarterly Reports

**TREASURER'S REPORT SUMMARY**

**June 30, 2026**

Beginning Cash & Investments May 31, 2026

17,049,059

**Receipts**

Cash Management, Checking Account:

Daily Deposits, Interest Income 3,743,261

Tax Deposits (430,192)

Federal & State Subsidies 4,953,566

8,266,634

**Disbursements**

Checking Account 7,679,192

Payroll Account 2,543,018 (10,222,211)

|                                          |                   |
|------------------------------------------|-------------------|
| Cash and Investments as of June 30, 2026 | <u>15,093,483</u> |
|------------------------------------------|-------------------|

Account Balances June 30, 2026

|                                   |                       |
|-----------------------------------|-----------------------|
| Cash Management, Checking Account | 2,656,419             |
| Payroll Account                   | 65,191                |
| Grant Fund                        | 467,776               |
| Investments                       | <u>11,904,097</u>     |
| <br>Total Account Balances        | <br><u>15,093,483</u> |

Expenditures Requiring Approval

|                               |                      |
|-------------------------------|----------------------|
| General Fund                  | 3,358,345            |
| Food Service                  | 34,533               |
| Construction Fund Series 2022 | 424,314              |
| <br>Total                     | <br><u>3,817,192</u> |

Item C - Approval of Superintendent's Report

1. RECOMMEND the Board approve the following appointments:
  - a. Milagros Richardson – LTS ELA teacher (J Thomas) for Gerald Huesken Middle School, effective 2026-2027 school year, (pending receipt of all required documentation, clearances and disclosures), BS/Step 1
  - b. Rebecca Ahearn – Autistic Support teacher (Mosso) at Brownstown Elementary School, effective 2026-2027 school year, (pending receipt of all required documentation, clearances and disclosures), BS/Step 7
  - c. Amber Bitterman – LTS 2<sup>nd</sup> grade teacher (K High) at Smoketown Elementary School, effective 1<sup>st</sup> semester of 2026-2027 school year, (pending receipt of all required documentation, clearances, and disclosures), BS/Step 1(prorated)
  - d. Diane Thomas – 7<sup>th</sup> grade Music Teacher (Miles) at Gerald Huesken Middle School, effective 2026-2027 school year, (pending receipt of all required documentation, clearances, and disclosures), MS/Step 12
  - e. Kimberly Brown – Autistic Support teacher (new position) at Leola Elementary, effective 2026-2027 school year, (pending receipt of all required documentation, clearances, and disclosures), MS+30/Step 14
  - f. Alexis Kepley – LTS 7<sup>th</sup> grade ELA teacher (J Miller) at Gerald Huesken Middle School, effective 1<sup>st</sup> semester of the 2026-2027 school year, (pending receipt of all required documentation, clearances, and disclosures), BS/Step 1 (prorated)
  - g. Blanca Boglio – 3<sup>rd</sup> grade teacher (Zeigler) at Fritz Elementary, effective 2026-2027 school year, (pending receipt of all required documentation, clearances, and disclosures), MS/Step 9

- h. Kristi McSherry – Pupil Personnel Services Team Leader SE/Gifted/504 K-5 (Goss) at Smoketown Elementary School, effective 2026-2027 school year, Step 1
  - i. Tara Flick – District Wellness Coordinator (Sload), effective 2026-2027 school year, Step 3
  - j. Emma Williams – 2<sup>nd</sup> grade teacher (Nonthakan) at Fritz Elementary, effective 2026-2027 school year, (pending receipt of all required documentation, clearances and disclosures), BS/Step 3
  - k. Elizabeth Gerlach – LTS 4<sup>th</sup> grade teacher (E Miller) at Brownstown Elementary, effective 1<sup>st</sup> semester of the 2026-2027 school year, (pending receipt of all required documentation, clearances, and disclosures), BS/Step 1 (prorated)
2. RECOMMEND the Board approve the following changes in job descriptions and titles:
- a. Julia Kobie – change from Data and Reporting Specialist at district office to Child Accounting and Data Reporting Specialist at district office, effective July 21, 2026
  - b. Sabrina Castro – change from Registration and Child Accounting Specialist at district office to Registration and Enrollment Specialist at district office, effective July 21, 2026
  - c. Dawn Cabry – change from SET Specialist at Elementary buildings to Positive School Climate MTSS Coordinator at High School, effective 2026-2027 school year
  - d. Karen Wimer – change from Elementary Librarian at Brownstown Elementary School to Library, Media and STEM Specialist (PK-5) at Brownstown Elementary School, effective July 21, 2026
  - e. Michelle Lapp - change from Elementary Librarian at Fritz Elementary School to Library, Media and STEM Specialist (PK-5) at Fritz Elementary School, effective July 21, 2026
  - f. Emily Hoffman - change from Elementary Librarian at Smoketown Elementary School to Library, Media and STEM Specialist (PK-5) at Smoketown Elementary School, effective July 21, 2026
3. RECOMMEND the Board approve the following changes:
- a. Lauren Hedrick – change from 50% TV Studio Advisor at Gerald Huesken Middle School to 100% TV Studio Advisor (G McCarty) at Gerald Huesken Middle School, effective 2026-2027 school year, Step 2
  - b. Emma Zeigler – change from 3<sup>rd</sup> grade teacher at Fritz Elementary to .5 Instructional Support Teacher (Fleming) at Smoketown Elementary School, effective 2026-2027 school year
  - c. Elena Pritt – change from LTS Learning Support teacher (Eichenlaub) at Gerald Huesken Middle School to LTS Autistic Support teacher (Winegar) at Gerald Huesken Middle School, effective 2026-2027 school year
  - d. Stephanie Sfrisi – change from Foundations teacher at Gerald Huesken Middle School to Learning Support teacher (Pritt/Eichenlaub) at Gerald Huesken Middle School, effective 2026-2027 school year
  - e. Kendel Hinchey – change from TSS K-12 (position eliminated) for District to Foundations teacher (Sfrisi) at Gerald Huesken Middle School, effective 2026-2027 school year
4. RECOMMEND the Board approve the following resignations:
- a. Christine Putt – Board Certified Behavior Analyst K-5 at Smoketown Elementary School, effective August 16, 2026
  - b. Jennifer Schnapf – Health Room Assistant at Fritz and Smoketown Elementary School, effective July 1, 2026
5. RECOMMEND the Board approves the following rescind of offer:
- a. Jack Welch – Seasonal IT technician intern, effective May 19, 2026

6. RECOMMEND the Board approve the title change of position from Board Certified Behavior Analyst to Autistic Support Program Coach and accept the revised position description as attached.
7. RECOMMEND the Board approve the confidential leaves listed in Executive Content.
8. RECOMMEND the Board approve the list of student teachers for 2026-2027:
  - West Chester University
    - Joshua Rios w/ Burnell Smucker from 8/26/2026 – 10/16/2026
  - Lebanon Valley College
    - Emma Sayler w/ Michelle Weaver from 8/25/2026 – 12/4/2026
    - Maria Gittens w/ Christine Colantoni from 8/25/2026 – 12/4/2026
  - Millersville University
    - Separate list attached to agenda for review.
9. RECOMMEND the Board approves the following prospective educator permits as part of Act 86 substitute teaching through STS:
  - a. Ian Marwaha – Millersville University – expected graduation May 2027
  - b. Mackenzie Junot - Millersville University – expected graduation May 2027

Item D – Approval of Student Discipline Action (as per confidential attachment)

Item E - Approval of Second and Final Reading of District Policy 918 – Title I Parent, Caregiver and Family Engagement

Item F – Approval of Second and Final Reading of District Policy 816 – District Social Media

Item G - Approval of CAFCO (Cafeteria Food Cooperative) bid awards through the IU13 Collaborative Purchasing Board for the 2026-2027 School Year

Item H – Approval of Penn Medicine Wellness Agreement

Item I – Approval of PreK Dental Agreement renewal with Union Community Healthcare

Item J – Approval of Special Education Consortium Agreements with IU13  
2026-2027 Special Education Services Cost Agreement  
2026-2027 Occupational-Physical Therapy Services Agreement  
2026-2027 Speech-Language Services Agreement  
2026-2027 Contracted Services Agreement with Job Training Services  
2026-2027 Special Education Services Agreement

Item K – Approval of Austill’s Contract Renewal (2026-2029)

Item L - Approval of Blue Cap Transportation renewal agreement for 2026-2027

Item M - Approval of Multi-Year Renewal with Securly via IU13 (7/1/2026 – 6/30/2029)

#### **Action/Discussion Agenda**

Item A - Budget Update

Adele Huntzinger, CFOO, provided a budget update to the Board regarding the passage of the 2026-2027 Pennsylvania state budget.

Item B – Approval of Cash Escrow Agreement

Mrs. Huntzinger discussed the need for the resolution in relation to the Fritz Elementary School renovation project. Mr. Gensel asked for a motion. Ms. Trowbridge motioned to approve the Resolution authorizing execution and delivery of a financial security in the form of a cash escrow along with other necessary or appropriate for the completion of the Fritz Elementary school project. Dr. Martin seconded. A roll call vote was conducted and the motion passed unanimously (7/0).

### **Information Agenda**

#### *Finance & Operations Report*

Banking and Services Updated attached for review. The Business Office provides an investment summary each year outlining the use of investments in compliance with Policy #609 - Investment of School Funds.

#### *Curriculum and Instruction Report*

No report this month.

#### *Federal Funds*

1. Title IA – Improving Basic Programs
2. Title IIA – Supporting Effective Instruction
3. Title IIIA – Language Instruction for English Learners
4. Title IIIA – Language Instruction for Immigrant Students
5. Title IVA – Student Support and Academic Enrichment

Dr. Hartman reported the consolidated grant application was submitted last week.

### **Board Reports**

#### *IU 13 Reports*

No meeting or report this month.

#### *PSBA Report*

No written report this month. Mrs. Groff reported the Bilingual Diploma Act was signed into law. The PSBA webinar regarding the state budget was recorded and available on PSBA website for those interested.

#### *Lancaster County Academy Report*

No report or meeting this month.

#### *Lancaster County Career and Technology Center*

No report.

#### *Construction Team Update*

Construction report for Fritz Elementary renovation project was attached for review.

### **Public Comments**

None

### **Board Matters**

#### *Board Comments/Announcements*

None

*Meeting Dates*

Next month's meeting dates are August 10 and 17, 2026.

**Adjournment**

Mr. Gensel called for a motion to adjourn the meeting to Executive session to review the following items:

- Superintendent's evaluation
- Superintendent's goals for 2026-2027
- CFOO search proposals

Ms. Trowbridge motioned and Dr. Martin seconded. A voice vote was conducted and the motion passed unanimously (7/0). The regular meeting adjourned at 7:24 p.m.

Respectfully Submitted,

Marilyn S. Martin  
School Board Secretary

## AP Check Register

| Conestoga Valley School District |                                      |            |              |
|----------------------------------|--------------------------------------|------------|--------------|
| Check Number                     | Full Name                            | Check Date | Check Amount |
| 202500511                        | KEENAN & ASSOCIATES                  | 05/19/2026 | 3,280.20     |
| 202500512                        | US-RX CARE                           | 05/19/2026 | 2,772.00     |
| 202500513                        | CORESOURCE                           | 05/21/2026 | 2,861.76     |
| 202500514                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 05/21/2026 | 137,068.57   |
| 202500515                        | EXPRESS SCRIPTS HOLDING CO           | 05/21/2026 | 38,329.77    |
| 202500516                        | LUMINARE HEALTH BENEFITS INC         | 05/27/2026 | 17,897.75    |
| 202500517                        | CORESOURCE                           | 05/28/2026 | 1,124.73     |
| 202500518                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 05/28/2026 | 109,686.54   |
| 202500519                        | EXPRESS SCRIPTS HOLDING CO           | 05/28/2026 | 46,615.52    |
| 202500520                        | CORESOURCE                           | 06/04/2026 | 3,505.04     |
| 202500521                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 06/04/2026 | 71,328.70    |
| 202500522                        | EXPRESS SCRIPTS HOLDING CO           | 06/04/2026 | 49,808.68    |
| 202500523                        | CORESOURCE                           | 06/11/2026 | 1,654.56     |
| 202500524                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 06/11/2026 | 220,734.43   |
| 202500525                        | EXPRESS SCRIPTS HOLDING CO           | 06/11/2026 | 39,466.56    |
| 202500526                        | CORESOURCE                           | 06/18/2026 | 1,464.79     |
| 202500527                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 06/18/2026 | 174,982.53   |
| 202500528                        | EXPRESS SCRIPTS HOLDING CO           | 06/18/2026 | 70,278.43    |
| 202500529                        | KEENAN & ASSOCIATES                  | 06/18/2026 | 3,280.20     |
| 202500530                        | US-RX CARE                           | 06/18/2026 | 2,772.00     |
| 202500531                        | LUMINARE HEALTH BENEFITS INC         | 06/24/2026 | 18,842.70    |
| 202500532                        | CORESOURCE                           | 06/25/2026 | 1,939.72     |
| 202500533                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 06/25/2026 | 188,522.35   |
| 202500534                        | EXPRESS SCRIPTS HOLDING CO           | 06/25/2026 | 48,868.48    |
| 202500535                        | BENECON GROUP LLC, THE               | 06/16/2026 | 69,665.08    |
| 202500536                        | CORESOURCE                           | 06/30/2026 | 3,554.50     |
| 202500537                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 06/30/2026 | 269,282.96   |
| 202500538                        | EXPRESS SCRIPTS HOLDING CO           | 06/30/2026 | 39,717.86    |
| 202500539                        | CORESOURCE                           | 07/09/2026 | 1,489.35     |
| 202500540                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 07/09/2026 | 87,644.62    |
| 202500541                        | EXPRESS SCRIPTS HOLDING CO           | 07/09/2026 | 37,000.06    |
| 202500542                        | CORESOURCE                           | 07/16/2026 | 1,230.78     |
| 202500543                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 07/16/2026 | 69,288.73    |
| 202500544                        | EXPRESS SCRIPTS HOLDING CO           | 07/16/2026 | 28,665.31    |
| 202500545                        | CORESOURCE                           | 07/23/2026 | 1,011.83     |
| 202500546                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 07/23/2026 | 75,309.91    |
| 202500547                        | EXPRESS SCRIPTS HOLDING CO           | 07/23/2026 | 30,864.36    |
| 202500548                        | KEENAN & ASSOCIATES                  | 07/23/2026 | 3,283.75     |
| 202500549                        | US-RX CARE                           | 07/23/2026 | 2,775.00     |
| 202500550                        | BENECON GROUP LLC, THE               | 07/15/2026 | 78,365.37    |
| 202500551                        | CORESOURCE                           | 07/30/2026 | 6,074.38     |
| 202500552                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 07/30/2026 | 363,628.40   |
| 202500553                        | EXPRESS SCRIPTS HOLDING CO           | 07/30/2026 | 5,798.58     |
| 202500554                        | LUMINARE HEALTH BENEFITS INC         | 08/06/2026 | 18,841.80    |
| 202500555                        | CORESOURCE                           | 08/06/2026 | 996.36       |
| 202500556                        | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 08/06/2026 | 118,257.42   |
| 202500557                        | EXPRESS SCRIPTS HOLDING CO           | 08/06/2026 | 8,533.87     |
| 202500558                        | CORESOURCE                           | 08/13/2026 | 2,339.23     |

## AP Check Register

Conestoga Valley School District

| Check Number         | Full Name                            | Check Date | Check Amount   |                |
|----------------------|--------------------------------------|------------|----------------|----------------|
| 202500559            | CORESOURCE/TRUSTMARK HEALTH BENEFITS | 08/13/2026 | 45,792.75      |                |
| 202500560            | EXPRESS SCRIPTS HOLDING CO           | 08/13/2026 | 41,559.79      |                |
| Totals for checks    |                                      |            | \$2,668,058.06 |                |
| Fund                 | Balance Sheet                        | Revenue    | Expense        | Total          |
| 60 - HEALTHCARE FUND | (\$29,419.72)                        | \$0.00     | \$2,638,638.34 | \$2,668,058.06 |
| TOTAL:               | (\$29,419.72)                        | \$0.00     | \$2,638,638.34 | \$2,668,058.06 |

## AP Check Register

Conestoga Valley School District

| Check Number       | Full Name                                      | Check Date | Check Amount |             |
|--------------------|------------------------------------------------|------------|--------------|-------------|
| 34697              | SHIPPENSBURG UNIVERSITY FOUNDATION             | 05/20/2026 | 2,475.00     |             |
| 34698              | CONESTOGA VALLEY HIGH SCHOOL                   | 06/04/2026 | 315.00       |             |
| 34699              | MANHEIM TOWNSHIP SCHOOL DIST                   | 06/04/2026 | 1,700.00     |             |
| 34700              | APPLE INC                                      | 06/18/2026 | 699.00       |             |
| 34701              | GUINARD, SHELBY                                | 07/02/2026 | 95.00        |             |
| 34702              | ARCE, LYDIA E                                  | 07/21/2026 | 50.00        |             |
| 34703              | BSN SPORTS, LLC                                | 07/21/2026 | 4,765.49     |             |
| 34704              | CHAMPIONS CHOICE                               | 07/21/2026 | 1,571.84     |             |
| 34705              | DENLINGER, NICK                                | 07/21/2026 | 95.00        |             |
| 34706              | HEMPFIELD GIRLS VOLLEYBALL BOOSTER ASSOC       | 07/21/2026 | 375.00       |             |
| 34707              | LEBANON VALLEY COLLEGE                         | 07/21/2026 | 300.00       |             |
| 34708              | LLLSSAA                                        | 07/21/2026 | 4,089.59     |             |
| 34709              | LONGSTRETH SPORTING GOODS LLC                  | 07/21/2026 | 524.88       |             |
| 34710              | LOWE, JENNA BROOKE                             | 07/21/2026 | 95.00        |             |
| 34711              | MEADIA HEIGHTS GOLF CLUB                       | 07/21/2026 | 2,500.00     |             |
| 34712              | MY HOUSE SPORTS GEAR                           | 07/21/2026 | 489.00       |             |
| 34713              | PENN MANOR GIRLS VOLLEYBALL BOOSTERS           | 07/21/2026 | 300.00       |             |
| 34714              | PIAA                                           | 07/21/2026 | 498.00       |             |
| 34715              | WARWICK CROSS COUNTRY PARENTS ASSOCIATION,INC, | 07/21/2026 | 370.00       |             |
| 34716              | MEADIA HEIGHTS GOLF CLUB                       | 07/30/2026 | 670.00       |             |
| 9252600838         | HAWKINS, FRANK T                               | 05/20/2026 | 59.99        |             |
| 9252600839         | HAWKINS, FRANK T                               | 06/18/2026 | 419.18       |             |
| 9252600840         | HUDL, INC                                      | 06/18/2026 | 12,500.00    |             |
| 9252600841         | RIDDELL ALL AMERICAN SPORTS                    | 07/21/2026 | 12,468.62    |             |
| Totals for checks  |                                                |            | \$47,425.59  |             |
| Fund               | Balance Sheet                                  | Revenue    | Expense      | Total       |
| 29 - ATHLETIC FUND | (\$12,500.00)                                  | \$0.00     | \$34,925.59  | \$47,425.59 |
| TOTAL:             | (\$12,500.00)                                  | \$0.00     | \$34,925.59  | \$47,425.59 |

## AP Check Register

Conestoga Valley School District

| Check Number            | Full Name       | Check Date | Check Amount |              |
|-------------------------|-----------------|------------|--------------|--------------|
| 3172                    | BSN SPORTS, LLC | 06/04/2026 | 1,919.00     |              |
| 3173                    | DAKTRONICS, INC | 06/18/2026 | 99,792.00    |              |
| Totals for checks       |                 |            | \$101,711.00 |              |
| Fund                    | Balance Sheet   | Revenue    | Expense      | Total        |
| 28 - BUCKSKIN BOOSTER'S | \$0.00          | \$0.00     | \$101,711.00 | \$101,711.00 |
| TOTAL:                  | \$0.00          | \$0.00     | \$101,711.00 | \$101,711.00 |

## AP Check Register

Conestoga Valley School District

| Check Number      | Full Name                           | Check Date | Check Amount |            |
|-------------------|-------------------------------------|------------|--------------|------------|
| 15004             | CA PETTY CASH                       | 07/21/2026 | 50.00        |            |
| 15005             | CA PETTY CASH                       | 07/21/2026 | 1,092.00     |            |
| 15006             | CYBERSOFT TECHNOLOGIES, PRIMEROEDGE | 07/21/2026 | 5,008.50     |            |
| Totals for checks |                                     |            | \$6,150.50   |            |
| Fund              | Balance Sheet                       | Revenue    | Expense      | Total      |
| 51 - FOOD SERVICE | (\$1,142.00)                        | \$0.00     | \$5,008.50   | \$6,150.50 |
| TOTAL:            | (\$1,142.00)                        | \$0.00     | \$5,008.50   | \$6,150.50 |

## AP Check Register

| Conestoga Valley School District |                                                 |            |              |
|----------------------------------|-------------------------------------------------|------------|--------------|
| Check Number                     | Full Name                                       | Check Date | Check Amount |
| 99032                            | CITY OF LANCASTER                               | 07/21/2026 | 135.38       |
| 99033                            | NRG BUSINESS MARKETING LLC                      | 07/21/2026 | 738.40       |
| 99034                            | PA LEADERSHIP CHARTER SCHOOL                    | 07/21/2026 | 4,698.23     |
| 99035                            | PPL ELECTRIC UTILITIES                          | 07/21/2026 | 19,959.81    |
| 99036                            | VERIZON                                         | 07/21/2026 | 3,067.33     |
| 99037                            | BLUETRITON BRANDS INC, PRIMO BRANDS             | 07/23/2026 | 11.98        |
| 99038                            | EAST LAMPETER TOWNSHIP, SEWER&WATER             | 07/23/2026 | 20,500.00    |
| 99039                            | GARDNER, EMILY                                  | 07/23/2026 | 10,000.00    |
| 99040                            | POSTMASTER - USPS                               | 07/23/2026 | 2,500.00     |
| 99041                            | PPL ELECTRIC UTILITIES                          | 07/23/2026 | 100,626.15   |
| 99042                            | EAST LAMPETER TOWNSHIP, SEWER&WATER             | 07/27/2026 | 27,500.00    |
| 99043                            | EAST LAMPETER TOWNSHIP                          | 08/04/2026 | 1,990,195.00 |
| 99044                            | PPL ELECTRIC UTILITIES                          | 08/10/2026 | 12,659.14    |
| 99045                            | PHONGXAYSANITH, HATSADY                         | 08/17/2026 | 697.98       |
| 99046                            | A & H INDUSTRIES                                | 08/17/2026 | 147.50       |
| 99047                            | AIM ACADEMY / ACADEMY IN MANAYUNK               | 08/17/2026 | 690.00       |
| 99048                            | AJ BLOENSKI, INC                                | 08/17/2026 | 4,427.62     |
| 99049                            | AMPLIFY EDUCATION INC                           | 08/17/2026 | 2,500.00     |
| 99050                            | AUSTILLS REHAB. SERVICES                        | 08/17/2026 | 2,449.31     |
| 99051                            | B & H PHOTO VIDEO                               | 08/17/2026 | 733.59       |
| 99052                            | BEILER HYDRAULICS                               | 08/17/2026 | 486.78       |
| 99053                            | BELL TECHLOGIX INC                              | 08/17/2026 | 61.45        |
| 99054                            | BOOMERANG PROJECT                               | 08/17/2026 | 450.00       |
| 99055                            | BROOKAIRE COMPANY LLC                           | 08/17/2026 | 21,645.47    |
| 99056                            | CAPIZZI, NICOLE                                 | 08/17/2026 | 470.33       |
| 99057                            | CARBON LEHIGH INTERMEDIATE UNIT #21             | 08/17/2026 | 5,789.00     |
| 99058                            | CINTAS CORPORATION NO. 2                        | 08/17/2026 | 346.63       |
| 99059                            | COATESVILLE AREA SCHOOL DISTRICT                | 08/17/2026 | 2,870.71     |
| 99060                            | CONRAD WEISER AREA SCHOOL DISTRICT              | 08/17/2026 | 55,355.40    |
| 99061                            | CRISIS PREVENTION INSTITUTE INC                 | 08/17/2026 | 200.00       |
| 99062                            | DAUPHIN ASSOCIATES INC                          | 08/17/2026 | 626.64       |
| 99063                            | DEER COUNTRY FARM & LAWN, INC                   | 08/17/2026 | 855.22       |
| 99064                            | DEMCO, INC                                      | 08/17/2026 | 120.67       |
| 99065                            | DOLLARDAYS INTERNATIONAL INC                    | 08/17/2026 | 2,813.89     |
| 99066                            | EAGLE FLAG & SUPPLY                             | 08/17/2026 | 2,519.00     |
| 99067                            | EASTERN LANCASTER COUNTY SCHOOL DISTRICT        | 08/17/2026 | 64,975.00    |
| 99068                            | EDPUZZLE, INC.                                  | 08/17/2026 | 20,334.00    |
| 99069                            | EFMLA                                           | 08/17/2026 | 895.00       |
| 99070                            | ESCO, INC                                       | 08/17/2026 | 289.50       |
| 99071                            | FACILITIES MANAGMENT EXPRESS, LLC, FMX          | 08/17/2026 | 10,997.40    |
| 99072                            | FAIRMOUNT BEH HEALTH SYSTEM                     | 08/17/2026 | 360.00       |
| 99073                            | FISHER MONTERO, JENNA                           | 08/17/2026 | 400.00       |
| 99074                            | FLINN SCIENTIFIC INC                            | 08/17/2026 | 1,268.83     |
| 99075                            | FORGOTTEN FRIEND REPTILE SANCT                  | 08/17/2026 | 850.00       |
| 99076                            | GDC IT SOLUTIONS / GLOBAL DATA CONSULTANTS, LLC | 08/17/2026 | 1,011.08     |
| 99077                            | GIANT FOOD STORE #117, AHOLD CORP               | 08/17/2026 | 187.77       |
| 99078                            | GOOD'S DISPOSAL SERVICE INC                     | 08/17/2026 | 2,341.21     |
| 99079                            | GRAUERS PAINT & DECORATING                      | 08/17/2026 | 184.30       |

## AP Check Register

| Conestoga Valley School District |                                     |            |              |
|----------------------------------|-------------------------------------|------------|--------------|
| Check Number                     | Full Name                           | Check Date | Check Amount |
| 99080                            | GRAYBILL SERVICE GROUP              | 08/17/2026 | 861.97       |
| 99081                            | HAND 2 MIND                         | 08/17/2026 | 6,628.00     |
| 99082                            | HILLYARD                            | 08/17/2026 | 16,583.85    |
| 99083                            | HOOBER INC                          | 08/17/2026 | 289.64       |
| 99084                            | HOUGHTON MIFFLIN HARCOURT CO        | 08/17/2026 | 19,401.07    |
| 99085                            | JACKSON'S WINDOW SHOPPE             | 08/17/2026 | 850.00       |
| 99086                            | KIDNECTING POTENTIAL LLC            | 08/17/2026 | 2,050.00     |
| 99087                            | KURTZ BROS                          | 08/17/2026 | 5,881.13     |
| 99088                            | LAKESHORE                           | 08/17/2026 | 707.75       |
| 99089                            | LAMPETER STRASBURG SCHOOL DIST      | 08/17/2026 | 646.04       |
| 99090                            | LANC LEB PUBLIC SCHOOLS INS POOL    | 08/17/2026 | 109,729.92   |
| 99091                            | LANCASTER CO TAX COLLECTION         | 08/17/2026 | 1,845.32     |
| 99092                            | LEVATA US LLC                       | 08/17/2026 | 2,859.14     |
| 99093                            | LGH PENN MEDICINE                   | 08/17/2026 | 3,066.00     |
| 99094                            | LGH PENN MEDICINE                   | 08/17/2026 | 1,000.00     |
| 99095                            | MARTIN LITERACY, INC.               | 08/17/2026 | 242.00       |
| 99096                            | MARTIN WATER CONDITIONING           | 08/17/2026 | 2,549.30     |
| 99097                            | MCCLURE MECHANICAL SERVICES         | 08/17/2026 | 537.00       |
| 99098                            | MERAKEY PENNSYLVANIA                | 08/17/2026 | 5,406.29     |
| 99099                            | MONTOUR SCHOOL DISTRICT             | 08/17/2026 | 690.00       |
| 99100                            | MT ROYAL PRINTING CO INC, THE       | 08/17/2026 | 4,666.00     |
| 99101                            | NORTHWEST AREA SCHOOL DISTRICT      | 08/17/2026 | 1,341.00     |
| 99102                            | ORIGO EDUCATION INC                 | 08/17/2026 | 46,378.00    |
| 99103                            | PA PRINCIPALS ASSOC                 | 08/17/2026 | 9,680.00     |
| 99104                            | PAEOP                               | 08/17/2026 | 30.00        |
| 99105                            | PENSERV                             | 08/17/2026 | 412.50       |
| 99106                            | PEQUEA VALLEY SCHOOL DISTRICT       | 08/17/2026 | 33,404.17    |
| 99107                            | PHOENIX LEARNING SYSTEMS            | 08/17/2026 | 1,095.00     |
| 99108                            | PL ROHRER & BRO, INC                | 08/17/2026 | 840.00       |
| 99109                            | PLEGER, MELISSA                     | 08/17/2026 | 639.45       |
| 99110                            | POSTMASTER - USPS                   | 08/17/2026 | 656.00       |
| 99111                            | RAPTOR TECHNOLOGIES LLC             | 08/17/2026 | 345.01       |
| 99112                            | REALLY GOOD STUFF                   | 08/17/2026 | 188.67       |
| 99113                            | RIVERVIEW MECHANICAL                | 08/17/2026 | 8,022.50     |
| 99114                            | RYDIN                               | 08/17/2026 | 973.18       |
| 99115                            | SCHOOL NURSE SUPPLY INC             | 08/17/2026 | 40.03        |
| 99116                            | SENSENI'S REPAIR & SALES LLC        | 08/17/2026 | 1,521.39     |
| 99117                            | SHERWIN WILLIAMS CO                 | 08/17/2026 | 104.90       |
| 99118                            | SHERWIN WILLIAMS CO, THE            | 08/17/2026 | 77.90        |
| 99119                            | SNYDERS PLUMBING INC                | 08/17/2026 | 1,787.89     |
| 99120                            | STERICYCLE INC                      | 08/17/2026 | 142.78       |
| 99121                            | SUNDANCE CAR WASH                   | 08/17/2026 | 103.62       |
| 99122                            | SWEET, STEVENS, KATZ & WILLIAMS LLP | 08/17/2026 | 946.00       |
| 99123                            | TRIANGLE COMMUNICATIONS             | 08/17/2026 | 13,925.50    |
| 99124                            | UNIFIED DOOR & HARDWARE GROUP LLC   | 08/17/2026 | 1,170.00     |
| 99125                            | UNITED REFRIGERATION, INC           | 08/17/2026 | 112.15       |
| 99126                            | UNIVERSAL PUBLISHING                | 08/17/2026 | 381.15       |
| 99127                            | WEAVER MULCH LLC                    | 08/17/2026 | 40,005.00    |

## AP Check Register

| Conestoga Valley School District |                                             |            |              |
|----------------------------------|---------------------------------------------|------------|--------------|
| Check Number                     | Full Name                                   | Check Date | Check Amount |
| 99128                            | WEAVER'S STORE                              | 08/17/2026 | 1,009.71     |
| 99129                            | WEST EARL TOWNSHIP                          | 08/17/2026 | 7,397.01     |
| 99130                            | WITMER MOTOR SERVICE LLC                    | 08/17/2026 | 1,568.37     |
| 99131                            | WIZARD LOCK & SAFE CO                       | 08/17/2026 | 17.56        |
| 99132                            | WOODBURN PRESS                              | 08/17/2026 | 2,558.63     |
| 99133                            | WORK WISDOM LLC                             | 08/17/2026 | 50,000.00    |
| 99134                            | YEAGER SUPPLY INC                           | 08/17/2026 | 3,173.25     |
| 99135                            | ZONES OF REGULATION INC, THE                | 08/17/2026 | 144.00       |
| 202500486                        | LANCASTER COUNTY CAREER & TECHNOLOGY CENTER | 07/24/2026 | 161,884.55   |
| 202500490                        | STS, INC                                    | 07/24/2026 | 1,396.50     |
| 202500491                        | STS, INC                                    | 08/07/2026 | 2,992.50     |
| 202500492                        | WILMINGTON TRUST, M & T                     | 07/30/2026 | 2,652,234.38 |
| 202500493                        | ORRSTOWN BANK                               | 07/31/2026 | 792.03       |
| 202500494                        | LOWE'S                                      | 08/11/2026 | 989.71       |
| 9252601660                       | RESSLER PROPANE                             | 07/21/2026 | 2,778.65     |
| 9252601661                       | RHOADS ENERGY                               | 07/21/2026 | 1,275.45     |
| 9252601662                       | UGI UTILITIES, INC                          | 07/21/2026 | 594.60       |
| 9252601663                       | CONSTELLATION NEWENERGY - GAS DIVISION LLC  | 07/23/2026 | 8,384.24     |
| 9252601664                       | RHOADS ENERGY                               | 07/23/2026 | 3,561.95     |
| 9252601665                       | UGI UTILITIES, INC                          | 07/23/2026 | 1,403.42     |
| 9252601666                       | WILMINGTON TRUST, M & T                     | 07/23/2026 | 780.00       |
| 9252601667                       | SOS GROUP OF LANCASTER, LLC                 | 07/27/2026 | 130,353.59   |
| 9252601668                       | UGI UTILITIES, INC                          | 08/03/2026 | 8,047.67     |
| 9252601669                       | EAST LAMPETER TOWNSHIP                      | 08/10/2026 | 50.00        |
| 9252601670                       | RESSLER PROPANE                             | 08/10/2026 | 2,492.36     |
| 9252601671                       | RHOADS ENERGY                               | 08/10/2026 | 5,290.57     |
| 9252601672                       | SOS GROUP OF LANCASTER, LLC                 | 08/10/2026 | 107,349.65   |
| 9252601673                       | UGI UTILITIES, INC                          | 08/10/2026 | 168.10       |
| 9252601674                       | BROWN, KAYLEEN RENEE                        | 08/17/2026 | 1,764.00     |
| 9252601675                       | BURKHOLDER, KEVIN M                         | 08/17/2026 | 697.97       |
| 9252601676                       | CAMPBELL, ROGER E                           | 08/17/2026 | 298.98       |
| 9252601677                       | CATWOOD, CURTIS MARK                        | 08/17/2026 | 947.00       |
| 9252601678                       | CRAGLE, TRISTAN T                           | 08/17/2026 | 2,400.00     |
| 9252601679                       | DAILEY, LEAH KAY                            | 08/17/2026 | 1,932.00     |
| 9252601680                       | DAVIS, MAUREEN S                            | 08/17/2026 | 2,250.00     |
| 9252601681                       | FLORY, NATALIE GRACE                        | 08/17/2026 | 1,338.75     |
| 9252601682                       | GAVEY, SCOTT                                | 08/17/2026 | 420.00       |
| 9252601683                       | GINGRICH, LAURA                             | 08/17/2026 | 840.00       |
| 9252601684                       | GLEASON, THERESA                            | 08/17/2026 | 1,155.00     |
| 9252601685                       | GURAL, ANNELIESE MARY                       | 08/17/2026 | 1,602.00     |
| 9252601686                       | HERSHEY, BRANDON M                          | 08/17/2026 | 420.00       |
| 9252601687                       | JOHNSON, CHRISTINE M                        | 08/17/2026 | 348.99       |
| 9252601688                       | KNOX, KELSEY ELIZABETH                      | 08/17/2026 | 562.98       |
| 9252601689                       | MYERS, LAUREN ELIZABETH                     | 08/17/2026 | 514.00       |
| 9252601690                       | PETERS, HANNAH ALAN                         | 08/17/2026 | 1,602.00     |
| 9252601691                       | SCHNETTLER, ERICA                           | 08/17/2026 | 298.98       |
| 9252601692                       | SMITH, LORI MELISSA                         | 08/17/2026 | 2,520.00     |
| 9252601693                       | SOLES, JAYME LYNN                           | 08/17/2026 | 1,200.00     |

## AP Check Register

| Conestoga Valley School District |                                            |            |              |
|----------------------------------|--------------------------------------------|------------|--------------|
| Check Number                     | Full Name                                  | Check Date | Check Amount |
| 9252601694                       | SWEIGART, BRADLEY S                        | 08/17/2026 | 420.00       |
| 9252601695                       | SWEIGART, LAUREN ELIZABETH                 | 08/17/2026 | 420.00       |
| 9252601696                       | TARABORELLI, DAPHNE A                      | 08/17/2026 | 840.00       |
| 9252601697                       | UPSON, JULIE A                             | 08/17/2026 | 2,124.90     |
| 9252601698                       | VIOLANTE, FRANK DOMINICK                   | 08/17/2026 | 840.00       |
| 9252601699                       | WELTMER, CAROLYN DENISE                    | 08/17/2026 | 3,129.00     |
| 9252601700                       | WIGGINS-VERSACE, GABRIELLA MARIE           | 08/17/2026 | 1,542.00     |
| 9252601701                       | ALOUISA, TAYLOR                            | 08/17/2026 | 654.74       |
| 9252601702                       | BERKSHIRE SYSTEMS GROUP INC                | 08/17/2026 | 2,441.00     |
| 9252601703                       | BLUE CAP SERVICE, LLC                      | 08/17/2026 | 7,452.86     |
| 9252601704                       | BRIGHTBILL TRANSPORTATION INC              | 08/17/2026 | 20,064.28    |
| 9252601705                       | BROWN, EMILY                               | 08/17/2026 | 170.85       |
| 9252601706                       | CAPOLUPO, ROBERT V                         | 08/17/2026 | 18.18        |
| 9252601707                       | CCIU                                       | 08/17/2026 | 4,386.14     |
| 9252601708                       | EAST LAMPETER TOWNSHIP                     | 08/17/2026 | 19,206.00    |
| 9252601709                       | EPHRATA MENNONITE SCHOOL                   | 08/17/2026 | 1,250.40     |
| 9252601710                       | EVERYDAY SPEECH LLC                        | 08/17/2026 | 599.99       |
| 9252601711                       | FIRST STUDENT INC                          | 08/17/2026 | 1,514.85     |
| 9252601712                       | FOLLETT SOFTWARE COMPANY                   | 08/17/2026 | 10,294.09    |
| 9252601713                       | GARCIA, ABDALIZ MIRANDA                    | 08/17/2026 | 17.40        |
| 9252601714                       | GENSERVE                                   | 08/17/2026 | 1,665.00     |
| 9252601715                       | GROWCER CORPORATION                        | 08/17/2026 | 3,420.00     |
| 9252601716                       | HINKLETOWN MENNONITE SCHOOL                | 08/17/2026 | 2,771.72     |
| 9252601717                       | ISTE+ASCD                                  | 08/17/2026 | 2,363.00     |
| 9252601718                       | LANCASTER LEBANON IU-13                    | 08/17/2026 | 123,957.43   |
| 9252601719                       | LEAF CAPITAL FUNDING LLC                   | 08/17/2026 | 6,981.00     |
| 9252601720                       | MARCO TECHNOLOGIES LLC                     | 08/17/2026 | 255.00       |
| 9252601721                       | MARTIN, MARILYN S                          | 08/17/2026 | 147.83       |
| 9252601722                       | MCGAULLEY, LAUREN                          | 08/17/2026 | 669.58       |
| 9252601723                       | METZINGER, RACHEL                          | 08/17/2026 | 85.30        |
| 9252601724                       | MONOPRICE INC                              | 08/17/2026 | 218.12       |
| 9252601725                       | MULTI-HEALTH SYSTEMS INC                   | 08/17/2026 | 3,450.00     |
| 9252601726                       | MURRAY                                     | 08/17/2026 | 100.00       |
| 9252601727                       | NAVIGATE360, LLC                           | 08/17/2026 | 495.00       |
| 9252601728                       | NEW STORY SCHOOLS                          | 08/17/2026 | 29,124.00    |
| 9252601729                       | O'DELL, KATHRYN                            | 08/17/2026 | 95.00        |
| 9252601730                       | OFFICE BASICS, INC                         | 08/17/2026 | 2,556.70     |
| 9252601731                       | O'SHEA LUMBER COMPANY                      | 08/17/2026 | 5,758.00     |
| 9252601732                       | PEARSON EDUCATION, NCS PEARSON INC         | 08/17/2026 | 594.00       |
| 9252601733                       | PHILHAVEN                                  | 08/17/2026 | 3,246.75     |
| 9252601734                       | RESH, MICHAEL TODD                         | 08/17/2026 | 99.95        |
| 9252601735                       | RISE VISION                                | 08/17/2026 | 820.00       |
| 9252601736                       | RIVER ROCK ACADEMY                         | 08/17/2026 | 35,044.00    |
| 9252601737                       | ROCHESTER 100 INC                          | 08/17/2026 | 1,478.40     |
| 9252601738                       | SCHOOL HEALTH CORPORATION, DBA PALOS SPORT | 08/17/2026 | 6,706.68     |
| 9252601739                       | SCHOOL SPECIALTY, LLC                      | 08/17/2026 | 954.23       |
| 9252601740                       | SITEIMPROVE, INC                           | 08/17/2026 | 4,125.41     |
| 9252601741                       | SOLIAN HEALTH LLC                          | 08/17/2026 | 5,879.46     |

## AP Check Register

Conestoga Valley School District

| Check Number      | Full Name                     | Check Date | Check Amount   |                |
|-------------------|-------------------------------|------------|----------------|----------------|
| 9252601742        | STAPLES BUSINESS ADVANTAGE    | 08/17/2026 | 5,185.48       |                |
| 9252601743        | SULLIVAN, KAREN C             | 08/17/2026 | 106.58         |                |
| 9252601744        | TRASBORG, MICHELLE E          | 08/17/2026 | 147.00         |                |
| 9252601745        | VOYAGER SOPRIS LEARNING       | 08/17/2026 | 7,156.60       |                |
| 9252601746        | WALTON, KIMBERLY A            | 08/17/2026 | 54.28          |                |
| 9252601747        | WEAVER, MICHELLE              | 08/17/2026 | 65.00          |                |
| 9252601748        | WEAVERTOWN MENNONITE SCHOOL   | 08/17/2026 | 4,671.15       |                |
| 9252601749        | WILSON LANGUAGE TRAINING CORP | 08/17/2026 | 7,749.00       |                |
| Totals for checks |                               |            | \$6,281,141.34 |                |
| Fund              | Balance Sheet                 | Revenue    | Expense        | Total          |
| 10 - GENERAL FUND | (\$1,991,711.68)              | (\$273.60) | \$4,289,156.06 | \$6,281,141.34 |
| TOTAL:            | (\$1,991,711.68)              | (\$273.60) | \$4,289,156.06 | \$6,281,141.34 |

## AP Check Register

Conestoga Valley School District

| Check Number       | Full Name                              | Check Date | Check Amount |              |
|--------------------|----------------------------------------|------------|--------------|--------------|
| 1538               | ELEMENT ENVIRONMENTAL SOLUTIONS INC    | 07/21/2026 | 800.00       |              |
| 1539               | WAYNE STORAGE COMPANY                  | 07/21/2026 | 186,650.00   |              |
| 1540               | DOCEO OFFICE SOLUTIONS LLC             | 08/11/2026 | 450.00       |              |
| 1541               | EAST LAMPETER TOWNSHIP                 | 08/11/2026 | 3,497.60     |              |
| 1542               | FARFIELD ACQUISITION COMPANY           | 08/11/2026 | 29,925.00    |              |
| 1543               | KUROWSKI & WILSON, LLC, K&W ENGINEERS  | 08/11/2026 | 3,306.60     |              |
| 1544               | MARCO TECHNOLOGIES LLC                 | 08/11/2026 | 598.50       |              |
| 1545               | MAROTTA/MAIN ARCHITECTS, MM ARCHITECTS | 08/11/2026 | 11,776.65    |              |
| 1546               | MATCHLINE MECHANICAL                   | 08/11/2026 | 73,980.00    |              |
| Totals for checks  |                                        |            | \$310,984.35 |              |
| Fund               | Balance Sheet                          | Revenue    | Expense      | Total        |
| 39 - OTHER CAPITAL | \$0.00                                 | \$0.00     | \$310,984.35 | \$310,984.35 |
| TOTAL:             | \$0.00                                 | \$0.00     | \$310,984.35 | \$310,984.35 |

## AP Check Register

| Conestoga Valley School District |                        |            |              |
|----------------------------------|------------------------|------------|--------------|
| Check Number                     | Full Name              | Check Date | Check Amount |
| 4054                             | BOOK, PARKER JOHN      | 05/19/2026 | 2,000.00     |
| 4055                             | CHEEK, ELLA KILLIAN    | 05/19/2026 | 3,000.00     |
| 4056                             | CLEGG, QUINCY JAMES    | 05/19/2026 | 100.00       |
| 4057                             | ECKERT, SARA ISABEL    | 05/19/2026 | 250.00       |
| 4058                             | ERB, COLSON ELIJAH     | 05/19/2026 | 1,000.00     |
| 4059                             | ERB, COLSON ELIJAH     | 05/19/2026 | 250.00       |
| 4060                             | GENSEL, HANNAH GRACE   | 05/19/2026 | 100.00       |
| 4061                             | GERMAIN, EMMANUELA     | 05/19/2026 | 500.00       |
| 4062                             | GERMAIN, EMMANUELA     | 05/19/2026 | 100.00       |
| 4063                             | HERSHEY, DEVIN DADE    | 05/19/2026 | 2,000.00     |
| 4064                             | KMIECZAK, CAMRYN MAE   | 05/19/2026 | 100.00       |
| 4065                             | KRSTIC, BORO           | 05/19/2026 | 100.00       |
| 4066                             | LAM, KEVIN HUYNH       | 05/19/2026 | 100.00       |
| 4067                             | LANDIS, ALYSSA ANN     | 05/19/2026 | 500.00       |
| 4068                             | LANDIS, ALYSSA ANN     | 05/19/2026 | 100.00       |
| 4069                             | LANDIS, ALYSSA ANN     | 05/19/2026 | 2,000.00     |
| 4070                             | LE, PHILIP             | 05/19/2026 | 100.00       |
| 4071                             | LE, PHILIP             | 05/19/2026 | 500.00       |
| 4072                             | LEWIS, CONNOR JOSEPH   | 05/19/2026 | 1,000.00     |
| 4073                             | LONG, DAMIAN CARTER    | 05/19/2026 | 2,000.00     |
| 4074                             | MARSHALL, MALLOREE RAE | 05/19/2026 | 1,000.00     |
| 4075                             | MARSHALL, MALLOREE RAE | 05/19/2026 | 150.00       |
| 4076                             | MARWAHA, DEV SHAAN     | 05/19/2026 | 2,000.00     |
| 4077                             | MARWAHA, DEV SHAAN     | 05/19/2026 | 2,000.00     |
| 4078                             | NEELY, CORA MAE        | 05/19/2026 | 100.00       |
| 4079                             | PANDYA, YAKSH JIGAR    | 05/19/2026 | 500.00       |
| 4080                             | PARHAM, AARON JAMES    | 05/19/2026 | 100.00       |
| 4081                             | REIFF, CALEB IAN       | 05/19/2026 | 1,000.00     |
| 4082                             | REIFF, CALEB IAN       | 05/19/2026 | 250.00       |
| 4083                             | RIPCHINSKI, RYLEE JEAN | 05/19/2026 | 1,000.00     |
| 4084                             | ROLAND, ELIZA HELEN    | 05/19/2026 | 1,000.00     |
| 4085                             | ROLAND, ELIZA HELEN    | 05/19/2026 | 3,000.00     |
| 4086                             | SHAH, AARYAN KEPAL     | 05/19/2026 | 100.00       |
| 4087                             | SHEA, ALASTAIR TIMOTHY | 05/19/2026 | 100.00       |
| 4088                             | SPLAIN, LILY JORDAN    | 05/19/2026 | 500.00       |
| 4089                             | VALVERDE GOMEZ, PAULA  | 05/19/2026 | 1,000.00     |
| 4090                             | ZIDOR, ANNE C          | 05/19/2026 | 500.00       |
| 4091                             | ZIDOR, ANNE C          | 05/19/2026 | 100.00       |
| 4092                             | APPLE INC              | 06/16/2026 | 658.00       |
| 4093                             | BUTTERFLY NETWORK      | 06/16/2026 | 4,673.00     |
| 4094                             | CV FOOD SERVICE        | 06/16/2026 | 161.00       |
| 4095                             | CVEF                   | 06/16/2026 | 32,562.66    |
| 4096                             | AMTRYKE LLC            | 06/16/2026 | 3,191.04     |
| 4097                             | APPLE INC              | 06/25/2026 | 29.99        |
| 4098                             | B & H PHOTO VIDEO      | 07/09/2026 | 1,991.01     |
| 4099                             | ENABLING DEVICES       | 07/09/2026 | 1,062.80     |
| 9252601005                       | CREXO, INC             | 06/16/2026 | 172.34       |
| 9252601006                       | HACH COMPANY           | 06/25/2026 | 15,772.20    |

## AP Check Register

| Conestoga Valley School District |           |               |               |                   |              |
|----------------------------------|-----------|---------------|---------------|-------------------|--------------|
| Check Number                     | Full Name |               |               | Check Date        | Check Amount |
|                                  |           |               |               | Totals for checks | \$90,474.04  |
| Fund                             |           | Balance Sheet | Revenue       | Expense           | Total        |
| 10 - GENERAL FUND                |           | \$0.00        | (\$62,762.66) | \$27,711.38       | \$90,474.04  |
|                                  | TOTAL:    | \$0.00        | (\$62,762.66) | \$27,711.38       | \$90,474.04  |

## AP Check Register

Conestoga Valley School District

| Check Number      | Full Name              | Check Date | Check Amount |              |
|-------------------|------------------------|------------|--------------|--------------|
| 202500434         | PNC PROCUREMENT CARD   | 05/25/2026 | 28,836.11    |              |
| 202500435         | AMAZON PNC CREDIT CARD | 05/28/2026 | 27,761.18    |              |
| 202500436         | AMAZON PNC CREDIT CARD | 06/17/2026 | 14,545.38    |              |
| 202500437         | PNC PROCUREMENT CARD   | 06/23/2026 | 15,401.43    |              |
| 202500438         | AMAZON PNC CREDIT CARD | 07/13/2026 | 7,540.97     |              |
| 202500439         | PNC PROCUREMENT CARD   | 07/21/2026 | 11,208.99    |              |
| Totals for checks |                        |            | \$105,294.06 |              |
| Fund              | Balance Sheet          | Revenue    | Expense      | Total        |
| 10 - GENERAL FUND | (\$8,946.40)           | \$0.00     | \$96,347.66  | \$105,294.06 |
| TOTAL:            | (\$8,946.40)           | \$0.00     | \$96,347.66  | \$105,294.06 |

## AP Check Register

Conestoga Valley School District

| Check Number         | Full Name                    | Check Date | Check Amount |              |
|----------------------|------------------------------|------------|--------------|--------------|
| 1012                 | MOORE ENGINEERING COMPANY    | 02/19/2026 | 867.91       |              |
| 1013                 | MOORE ENGINEERING COMPANY    | 04/01/2026 | 233.64       |              |
| 1014                 | KEYSTONE SPORTS CONSTRUCTION | 06/30/2026 | 249,471.08   |              |
| Totals for checks    |                              |            | \$250,572.63 |              |
| Fund                 | Balance Sheet                | Revenue    | Expense      | Total        |
| 32 - CAPITAL RESERVE | \$0.00                       | \$0.00     | \$250,572.63 | \$250,572.63 |
| TOTAL:               | \$0.00                       | \$0.00     | \$250,572.63 | \$250,572.63 |

## TREASURER'S REPORT SUMMARY

July 31, 2026

|                                            |            |
|--------------------------------------------|------------|
| Beginning Cash & Investments June 30, 2026 | 15,093,483 |
|--------------------------------------------|------------|

### Receipts

#### Cash Management, Checking Account:

|                                 |           |           |
|---------------------------------|-----------|-----------|
| Daily Deposits, Interest Income | 620,574   |           |
| Tax Deposits                    | 6,021,551 |           |
| Federal & State Subsidies       | 683,257   |           |
|                                 |           | 7,325,382 |

### Disbursements

|                  |           |             |
|------------------|-----------|-------------|
| Checking Account | 7,496,415 |             |
| Payroll Account  | 1,646,242 | (9,142,657) |

|                                          |            |
|------------------------------------------|------------|
| Cash and Investments as of July 31, 2026 | 13,276,208 |
|------------------------------------------|------------|

### Account Balances July 31, 2026

|                                   |           |
|-----------------------------------|-----------|
| Cash Management, Checking Account | 5,866,816 |
| Payroll Account                   | 31,150    |
| Grant Fund                        | 465,538   |
| Investments                       | 6,912,703 |

|                        |            |
|------------------------|------------|
| Total Account Balances | 13,276,208 |
|------------------------|------------|

### Expenditures Requiring Approval

|                               |           |
|-------------------------------|-----------|
| General Fund                  | 6,281,141 |
| Food Service                  | 6,151     |
| Construction Fund Series 2022 | 310,984   |
| Capital Reserve               | 250,573   |
| Athletics                     | 47,426    |
| Grant Fund                    | 90,474    |
| Investments                   | 105,294   |
| Healthcare                    | 2,668,058 |
| Buckskin Booster              | 101,711   |

|       |           |
|-------|-----------|
| Total | 9,861,812 |
|-------|-----------|

## Balance Sheet Detail by Fund

| Fiscal July 2026-2027                 |                                 |                      | Conestoga Valley School District |                      |                      |
|---------------------------------------|---------------------------------|----------------------|----------------------------------|----------------------|----------------------|
| Account                               | Account Description             | Beginning Balance    | Debit                            | Credit               | Ending Balance       |
| <b>10 - GENERAL FUND</b>              |                                 |                      |                                  |                      |                      |
| A - Asset                             |                                 |                      |                                  |                      |                      |
| 10 A 0102 000 000 00 0000 000 000 010 | GRANT FUND ACCOUNT              | 467,775.59           | 17,016.35                        | 19,253.81            | 465,538.13           |
| 10 A 0103 000 000 00 0000 000 000 000 | PETTY CASH                      | 2,111.80             | 0.00                             | 0.00                 | 2,111.80             |
| 10 A 0104 000 000 00 0000 000 000 000 | CASH - PAYROLL                  | 65,191.35            | 3,779,097.02                     | 3,813,138.00         | 31,150.37            |
| 10 A 0105 000 000 00 0000 000 000 000 | GENERAL CHECKING                | 2,656,419.29         | 15,644,354.94                    | 12,433,957.77        | 5,866,816.46         |
| 10 A 0111 000 000 00 0000 000 000 010 | INVESTMENT ACCOUNT              | 11,904,097.02        | 27,665.68                        | 5,019,059.83         | 6,912,702.87         |
| 10 A 0114 000 000 00 0000 000 000 000 | INT. RECEIVABLE ON INVESTMENTS  | 8,672.94             | 0.00                             | 8,148.90             | 524.04               |
| 10 A 0121 000 000 00 0000 000 000 000 | TAXES RECEIVABLE                | 698,979.97           | 0.00                             | 588,890.05           | 110,089.92           |
| 10 A 0132 000 000 00 0000 002 000 000 | DUE FROM CAFETERIA FUND         | 3,768.07             | 58.58                            | 0.00                 | 3,826.65             |
| 10 A 0132 000 000 00 0000 003 000 000 | DUE FROM MISC                   | (2,646.72)           | 0.00                             | 0.00                 | (2,646.72)           |
| 10 A 0132 000 000 00 0000 004 000 000 | DUE FROM ACTIVITY ACCT          | 5,304.94             | 0.00                             | 0.00                 | 5,304.94             |
| 10 A 0132 000 000 00 0000 005 000 000 | DUE FROM HEALTHCARE             | 400.00               | 0.00                             | 0.00                 | 400.00               |
| 10 A 0132 000 000 00 0000 006 000 000 | DUE FROM ATHLETIC FUND          | 46,492.23            | 15,435.00                        | 38,423.00            | 23,504.23            |
| 10 A 0132 000 000 00 0000 007 000 000 | DUE FROM BUCKSKIN BOOSTERS      | 1,491.83             | 0.00                             | 0.00                 | 1,491.83             |
| 10 A 0132 000 000 00 0000 008 000 000 | DUE FROM CONSTRUCTION FUND      | 23,120.37            | 0.00                             | 0.00                 | 23,120.37            |
| 10 A 0132 000 000 00 0000 009 000 000 | CREDIT CARD SALES TAX DUE       | (233.33)             | 0.00                             | 92.72                | (326.05)             |
| 10 A 0141 000 000 00 0000 000 000 000 | INTERGOVERNMENTAL ACCTS RECEIVA | 187,473.91           | 0.00                             | 0.00                 | 187,473.91           |
| 10 A 0142 000 000 00 0000 000 000 000 | STATE SUBSIDIES RECEIVABLE      | 2,028,243.92         | 0.00                             | 0.00                 | 2,028,243.92         |
| 10 A 0143 000 000 00 0000 000 000 000 | FEDERAL SUBSIDIES RECEIVABLE    | 285,790.56           | 0.00                             | 0.00                 | 285,790.56           |
| 10 A 0153 000 000 00 0000 000 000 000 | AR INVOICES                     | 521,685.40           | 22,774.23                        | 30,327.88            | 514,131.75           |
| 10 A 0153 003 000 00 0000 000 000 000 | MISC ACCOUNTS RECEIVABLE        | 75,908.31            | 0.00                             | 2,299.76             | 73,608.55            |
| 10 A 0153 004 000 00 0000 000 000 000 | ACCESS - ACCOUNTS RECEIVABLE    | 138,176.26           | 0.00                             | 0.00                 | 138,176.26           |
| 10 A 0153 005 000 00 0000 000 000 000 | AR INSURANCE                    | 29,263.29            | 0.00                             | 0.00                 | 29,263.29            |
| 10 A 0155 000 000 00 0000 000 000 000 | FIELD TRIP COSTS RECEIVABLE     | 966.46               | 0.00                             | 0.00                 | 966.46               |
| 10 A 0181 000 000 00 0000 000 000 000 | PREPAID EXPENSES                | 240,452.33           | 0.00                             | 0.00                 | 240,452.33           |
| 10 A 0290 000 000 00 0000 000 000 000 | CASH ESCROW ACCOUNT             | 1,230,323.92         | 0.00                             | 0.00                 | 1,230,323.92         |
| <b>Totals for: 10 A - Asset</b>       |                                 | <b>20,619,229.71</b> | <b>19,506,401.80</b>             | <b>21,953,591.72</b> | <b>18,172,039.79</b> |

## Balance Sheet Detail by Fund

| Fiscal July 2026-2027                 |                                   | Conestoga Valley School District |              |              |                |
|---------------------------------------|-----------------------------------|----------------------------------|--------------|--------------|----------------|
| Account                               | Account Description               | Beginning Balance                | Debit        | Credit       | Ending Balance |
| <b>10 - GENERAL FUND</b>              |                                   |                                  |              |              |                |
| L - Liability                         |                                   |                                  |              |              |                |
| 10 L 0402 000 000 00 0000 002 000 000 | DUE TO OTHER FUNDS - CAFETERIA    | (30,908.95)                      | 0.00         | 0.20         | (30,909.15)    |
| 10 L 0402 000 000 00 0000 005 000 000 | DUE TO INTERNAL SERVICE FUND      | (29,732.97)                      | 0.00         | 6,381.23     | (36,114.20)    |
| 10 L 0402 000 000 00 0000 006 000 000 | DUE TO ATHLETIC FUND              | (11,075.00)                      | 0.00         | 0.00         | (11,075.00)    |
| 10 L 0402 000 000 00 0000 009 000 000 | DUE TO CONSTRUCTION FUND          | 1,907.73                         | 0.00         | 0.00         | 1,907.73       |
| 10 L 0421 000 000 00 0000 000 000 000 | ACCOUNTS PAYABLE                  | (1,476,311.36)                   | 6,771,655.07 | 5,687,933.58 | (392,589.87)   |
| 10 L 0460 000 000 00 0000 000 000 000 | ACCRUED SALARIES & WAGES          | (5,415,423.42)                   | 6,146,963.43 | 3,408,557.36 | (2,677,017.35) |
| 10 L 0461 000 000 00 0000 000 000 000 | ACC'D PSERS                       | 0.00                             | 8,711.32     | 8,711.32     | 0.00           |
| 10 L 0462 000 000 00 0000 000 000 000 | HEALTH INS LIABILITY              | (1,754,774.74)                   | 638,208.22   | 5,809.58     | (1,122,376.10) |
| 10 L 0470 070 000 00 0000 000 000 000 | P/R WH-FEDERAL INCOME TAX         | 0.00                             | 208,516.22   | 208,516.22   | 0.00           |
| 10 L 0470 071 000 00 0000 000 000 000 | P/R WH-FICA/MEDICARE              | 0.00                             | 369,458.38   | 369,458.38   | 0.00           |
| 10 L 0470 072 000 00 0000 000 000 000 | P/R WH-PA STATE TAX               | 0.00                             | 73,747.08    | 73,747.08    | 0.00           |
| 10 L 0470 073 000 00 0000 000 000 000 | P/R WH-LOCAL TAX                  | 0.00                             | 14.93        | 25,141.21    | (25,126.28)    |
| 10 L 0470 074 000 00 0000 000 000 000 | P/R WH-RETIREMENT                 | (267,310.86)                     | 270,140.72   | 176,148.37   | (173,318.51)   |
| 10 L 0470 075 000 00 0000 000 000 000 | P/R VOYA DEDUCTION/BENEFITS       | 194.53                           | 23,907.10    | 23,907.10    | 194.53         |
| 10 L 0470 077 000 00 0000 000 000 000 | P/R WH-TSA                        | (242.10)                         | 62,253.91    | 62,253.91    | (242.10)       |
| 10 L 0470 078 000 00 0000 000 000 000 | P/R WH-MD STATE TAX               | (524.39)                         | 0.00         | 0.00         | (524.39)       |
| 10 L 0470 080 000 00 0000 000 000 000 | P/R WH-ADDITIONAL RETIREMENT      | (1,577.41)                       | 524.56       | 524.54       | (1,577.39)     |
| 10 L 0470 082 000 00 0000 000 000 000 | P/R WH-LST                        | 0.00                             | 0.00         | 1,488.00     | (1,488.00)     |
| 10 L 0470 083 000 00 0000 000 000 000 | P/R WH-CVEA Scholarship Donations | 1.00                             | 0.00         | 0.00         | 1.00           |
| 10 L 0470 087 000 00 0000 000 000 000 | P/R WH-UNEMPLOYEMENT              | 8.80                             | 1.22         | 1,670.93     | (1,660.91)     |
| 10 L 0470 088 000 00 0000 000 000 000 | P/R H.S.A DEDUCTIONS              | 354.75                           | 0.00         | 0.00         | 354.75         |
| 10 L 0470 091 000 00 0000 000 000 000 | P/R WH-AFLAC                      | 0.00                             | 31.76        | 31.76        | 0.00           |
| 10 L 0470 092 000 00 0000 000 000 000 | FSA CHILD DEP CARE                | (6,032.68)                       | 6,343.84     | 0.00         | 311.16         |
| 10 L 0470 093 000 00 0000 000 000 000 | FSA - HEALTHCARE                  | (18,903.36)                      | 37.39        | 0.00         | (18,865.97)    |
| 10 L 0470 094 000 00 0000 000 000 000 | P/R ADDL LIFE INS:MINNESOTA       | 2,423.42                         | 3,749.70     | 7.11         | 6,166.01       |
| 10 L 0470 096 000 00 0000 000 000 000 | PR W/H EE LTD - MADISON NATION    | 6,363.67                         | 0.00         | 0.00         | 6,363.67       |
| 10 L 0470 097 000 00 0000 000 000 000 | H.S.A. ER Contributions           | 4,000.00                         | 0.00         | 0.00         | 4,000.00       |

## Balance Sheet Detail by Fund

| Fiscal                                    |                                | July                   | 2026-2027            | Conestoga Valley School District |                       |  |
|-------------------------------------------|--------------------------------|------------------------|----------------------|----------------------------------|-----------------------|--|
| Account                                   | Account Description            | Beginning Balance      | Debit                | Credit                           | Ending Balance        |  |
| <b>10 - GENERAL FUND</b>                  |                                |                        |                      |                                  |                       |  |
| L - Liability                             |                                |                        |                      |                                  |                       |  |
| 10 L 0470 230 000 00 0000 000 000 000     | ER PSERS                       | (3,173,932.21)         | 578.65               | 801,004.94                       | (3,974,358.50)        |  |
| 10 L 0470 273 000 00 0000 000 000 000     | CV Life Insurance              | (54,093.54)            | 0.00                 | 0.00                             | (54,093.54)           |  |
| 10 L 0480 000 000 00 0000 000 000 000     | HS ONE TO ONE INSURANCE        | (118,309.10)           | 0.00                 | 610.00                           | (118,919.10)          |  |
| 10 L 0480 000 000 00 0000 155 000 000     | DEFERRED REVENUE LIBRARY       | (1,166.50)             | 0.00                 | 0.00                             | (1,166.50)            |  |
| 10 L 0480 000 000 00 0000 190 000 000     | DEFERRED REV SOCIAL STUDIES    | (450.13)               | 0.00                 | 0.00                             | (450.13)              |  |
| 10 L 0480 000 000 10 0220 155 000 000     | LIBRARY DEFERRED REV SMOKETOWN | (256.84)               | 0.00                 | 0.00                             | (256.84)              |  |
| 10 L 0480 432 000 00 0000 121 000 000     | DW EQUIP REPAIR MUSIC          | (1,260.00)             | 0.00                 | 0.00                             | (1,260.00)            |  |
| 10 L 0484 000 000 00 0000 000 000 000     | DEFERRED REVENUE - D.O.        | 0.01                   | 0.00                 | 2,077.15                         | (2,077.14)            |  |
| 10 L 0493 000 000 00 0000 000 000 000     | FOOD SRV STUDENT ASSISTANCE    | (25,174.62)            | 0.00                 | 0.00                             | (25,174.62)           |  |
| <b>Totals for: 10 L - Liability</b>       |                                | <b>(12,372,206.27)</b> | <b>14,584,843.50</b> | <b>10,863,979.97</b>             | <b>(8,651,342.74)</b> |  |
| Q - Equity                                |                                |                        |                      |                                  |                       |  |
| 10 Q 0302 000 000 00 0000 000 000 000     | REVENUE SUMMARY                | (93,558,585.42)        | 2,972,025.12         | 9,676,834.78                     | (100,263,395.08)      |  |
| 10 Q 0602 000 000 00 0000 000 000 000     | EXPENSE SUMMARY                | 98,971,150.73          | 8,269,111.65         | 2,837,975.60                     | 104,402,286.78        |  |
| 10 Q 0603 000 000 00 0000 000 000 000     | ENCUMBRANCE OFFSET             | 665,214.81             | 5,661,456.48         | 2,289,517.31                     | 4,037,153.98          |  |
| 10 Q 0810 000 000 00 0000 000 000 000     | RESERVE FOR ENCUMBRANCE        | (665,214.81)           | 2,289,517.31         | 5,661,456.48                     | (4,037,153.98)        |  |
| 10 Q 0830 000 000 00 0000 000 000 000     | FB COMMITTED PSERS STABALIZA   | (1,297,018.00)         | 0.00                 | 0.00                             | (1,297,018.00)        |  |
| 10 Q 0831 000 000 00 0000 000 000 000     | FB COMMITTED HEALTH SAVINGS    | (275,000.00)           | 0.00                 | 0.00                             | (275,000.00)          |  |
| 10 Q 0832 000 000 00 0000 000 000 000     | FB COMMITTED DEBT SERVICE      | (1,347,301.00)         | 0.00                 | 0.00                             | (1,347,301.00)        |  |
| 10 Q 0836 000 000 00 0000 000 000 000     | FB COMMITTED INFLATION FACTORS | 750,000.00             | 0.00                 | 0.00                             | 750,000.00            |  |
| 10 Q 0837 000 000 00 0000 000 000 000     | FB COMMITTED SPECIAL ED COSTS  | (125,000.00)           | 0.00                 | 0.00                             | (125,000.00)          |  |
| 10 Q 0840 000 000 00 0000 000 000 000     | FB ASSIGNED ASSESSMENT APPEALS | (2,050,000.00)         | 0.00                 | 0.00                             | (2,050,000.00)        |  |
| 10 Q 0842 000 000 00 0000 000 000 000     | FB ASSIGNED INFLATION FACTORS  | (1,400,000.00)         | 0.00                 | 0.00                             | (1,400,000.00)        |  |
| 10 Q 0850 000 000 00 0000 000 000 000     | FUND BALANCE UNASSIGNED        | (7,915,269.75)         | 0.00                 | 0.00                             | (7,915,269.75)        |  |
| <b>Totals for: 10 Q - Equity</b>          |                                | <b>(8,247,023.44)</b>  | <b>19,192,110.56</b> | <b>20,465,784.17</b>             | <b>(9,520,697.05)</b> |  |
| <b>Totals for Fund: 10 - GENERAL FUND</b> |                                | <b>0.00</b>            | <b>53,283,355.86</b> | <b>53,283,355.86</b>             | <b>0.00</b>           |  |

## Balance Sheet Detail by Fund

| Fiscal      July      2026-2027 |                   |               | Conestoga Valley School District |                |  |
|---------------------------------|-------------------|---------------|----------------------------------|----------------|--|
|                                 |                   |               | <del>Account</del>               |                |  |
|                                 | Beginning Balance | Debit         | Credit                           | Ending Balance |  |
| Totals for: A - Asset           | 20,619,229.71     | 19,506,401.80 | 21,953,591.72                    | 18,172,039.79  |  |
| Totals for: L - Liability       | (12,372,206.27)   | 14,584,843.50 | 10,863,979.97                    | (8,651,342.74) |  |
| Totals for: Q - Equity          | (8,247,023.44)    | 19,192,110.56 | 20,465,784.17                    | (9,520,697.05) |  |
| Grand Totals:                   | 0.00              | 53,283,355.86 | 53,283,355.86                    | 0.00           |  |

|                         | INVESTED<br>AMOUNT | ACQUIRED<br>DATE | MATURE<br>DATE | RATE |
|-------------------------|--------------------|------------------|----------------|------|
| CERTIFICATES OF DEPOSIT |                    |                  |                |      |

## FIXED RATE INVESTMENTS

|                                     |                  |
|-------------------------------------|------------------|
| <b>Total Fixed Rate Investments</b> | <b>1,171,525</b> |
|-------------------------------------|------------------|

|                          |                  |
|--------------------------|------------------|
| <b>Total Investments</b> | <b>6,913,504</b> |
|--------------------------|------------------|

## Balance Sheet Detail by Fund

| Fiscal July 2026-2027                                       |                                | Conestoga Valley School District |                  |                  |                     |
|-------------------------------------------------------------|--------------------------------|----------------------------------|------------------|------------------|---------------------|
| Account                                                     | Account Description            | Beginning Balance                | Debit            | Credit           | Ending Balance      |
| <b>27 - EXTRA CURRICULAR CAPITAL ACCOU</b>                  |                                |                                  |                  |                  |                     |
| A - Asset                                                   |                                |                                  |                  |                  |                     |
| 27 A 0101 000 000 00 0000 000 000 027                       | EXTRA CURRICULAR CASH ACCOUNT  | 227,454.81                       | 10,334.08        | 0.00             | 237,788.89          |
| 27 A 0153 000 000 00 0000 000 000 000                       | ACCOUNTS RECEIVABLE            | 5,038.06                         | 0.00             | 10,014.43        | (4,976.37)          |
| <b>Totals for: 27 A - Asset</b>                             |                                | <b>232,492.87</b>                | <b>10,334.08</b> | <b>10,014.43</b> | <b>232,812.52</b>   |
| L - Liability                                               |                                |                                  |                  |                  |                     |
| 27 L 0402 000 000 00 0000 000 000 000                       | DUE TO INTERFUND               | 2,270.03                         | 0.00             | 0.00             | 2,270.03            |
| <b>Totals for: 27 L - Liability</b>                         |                                | <b>2,270.03</b>                  | <b>0.00</b>      | <b>0.00</b>      | <b>2,270.03</b>     |
| Q - Equity                                                  |                                |                                  |                  |                  |                     |
| 27 Q 0302 000 000 00 0000 000 000 000                       | REVENUE SUMMARY                | (30,609.41)                      | 0.00             | 319.65           | (30,929.06)         |
| 27 Q 0765 000 000 00 0000 000 000 000                       | FUND BALANCE RESERVE           | (204,153.49)                     | 0.00             | 0.00             | (204,153.49)        |
| <b>Totals for: 27 Q - Equity</b>                            |                                | <b>(234,762.90)</b>              | <b>0.00</b>      | <b>319.65</b>    | <b>(235,082.55)</b> |
| <b>Totals for Fund: 27 - EXTRA CURRICULAR CAPITAL ACCOU</b> |                                | <b>0.00</b>                      | <b>10,334.08</b> | <b>10,334.08</b> | <b>0.00</b>         |
| <b>28 - BUCKSKIN BOOSTER'S</b>                              |                                |                                  |                  |                  |                     |
| A - Asset                                                   |                                |                                  |                  |                  |                     |
| 28 A 0101 000 000 00 0000 000 000 028                       | BUCKSKIN BOOSTERS CASH ACCOUNT | 183,435.90                       | 257.07           | 0.00             | 183,692.97          |
| <b>Totals for: 28 A - Asset</b>                             |                                | <b>183,435.90</b>                | <b>257.07</b>    | <b>0.00</b>      | <b>183,692.97</b>   |
| L - Liability                                               |                                |                                  |                  |                  |                     |
| 28 L 0407 000 000 00 0000 000 000 000                       | DW LIABILITY                   | (1,149.98)                       | 0.00             | 0.00             | (1,149.98)          |
| <b>Totals for: 28 L - Liability</b>                         |                                | <b>(1,149.98)</b>                | <b>0.00</b>      | <b>0.00</b>      | <b>(1,149.98)</b>   |
| Q - Equity                                                  |                                |                                  |                  |                  |                     |
| 28 Q 0302 000 000 00 0000 000 000 000                       | REVENUE SUMMARY                | (39,735.96)                      | 0.00             | 257.07           | (39,993.03)         |
| 28 Q 0602 000 000 00 0000 000 000 000                       | EXPENSE SUMMARY                | 119,505.98                       | 0.00             | 0.00             | 119,505.98          |
| 28 Q 0603 000 000 00 0000 000 000 000                       | ENCUMBRANCE OFFSET             | 0.00                             | 1,933.59         | 0.00             | 1,933.59            |
| 28 Q 0765 000 000 00 0000 000 000 000                       | FUND BALANCE RESERVE           | (262,055.94)                     | 0.00             | 0.00             | (262,055.94)        |
| 28 Q 0810 000 000 00 0000 000 000 000                       | RESERVE FOR ENCUMBRANCE        | 0.00                             | 0.00             | 1,933.59         | (1,933.59)          |
| <b>Totals for: 28 Q - Equity</b>                            |                                | <b>(182,285.92)</b>              | <b>1,933.59</b>  | <b>2,190.66</b>  | <b>(182,542.99)</b> |
| <b>Totals for Fund: 28 - BUCKSKIN BOOSTER'S</b>             |                                | <b>0.00</b>                      | <b>2,190.66</b>  | <b>2,190.66</b>  | <b>0.00</b>         |
| <b>29 - ATHLETIC FUND</b>                                   |                                |                                  |                  |                  |                     |
| A - Asset                                                   |                                |                                  |                  |                  |                     |
| 29 A 0101 000 000 00 0000 000 000 029                       | ATHLETIC FUND CASH ACCOUNT     | 11,210.64                        | 190,271.05       | 67,836.87        | 133,644.82          |
| 29 A 0102 000 000 00 0000 000 000 000                       | CASH ON HAND                   | 4,000.00                         | 0.00             | 0.00             | 4,000.00            |

## Balance Sheet Detail by Fund

| Fiscal                                | July                      | 2026-2027         | Conestoga Valley School District |            |                |  |
|---------------------------------------|---------------------------|-------------------|----------------------------------|------------|----------------|--|
| Account                               | Account Description       | Beginning Balance | Debit                            | Credit     | Ending Balance |  |
| 29 - ATHLETIC FUND                    |                           |                   |                                  |            |                |  |
| A - Asset                             |                           |                   |                                  |            |                |  |
| 29 A 0132 000 000 00 0000 001 000 000 | DUE FROM GENERAL FUND     | 7,000.00          | 0.00                             | 0.00       | 7,000.00       |  |
| 29 A 0181 000 000 00 0000 001 000 000 | PREPAID EXPENSES          | 30,914.69         | 0.00                             | 0.00       | 30,914.69      |  |
| Totals for: 29 A - Asset              |                           | 53,125.33         | 190,271.05                       | 67,836.87  | 175,559.51     |  |
| L - Liability                         |                           |                   |                                  |            |                |  |
| 29 L 0402 000 000 00 0000 001 000 000 | DUE TO GENERAL FUND       | (45,991.34)       | 38,423.00                        | 15,534.00  | (23,102.34)    |  |
| 29 L 0421 000 000 00 0000 000 000 000 | AP CHECK PAYABLES         | (200.00)          | 29,570.32                        | 29,330.32  | 40.00          |  |
| 29 L 0421 000 000 00 0000 001 000 000 | REFUND CHECKS DUE         | 200.00            | 0.00                             | 0.00       | 200.00         |  |
| Totals for: 29 L - Liability          |                           | (45,991.34)       | 67,993.32                        | 44,864.32  | (22,862.34)    |  |
| Q - Equity                            |                           |                   |                                  |            |                |  |
| 29 Q 0302 000 000 00 0000 000 000 000 | REVENUE SUMMARY           | (187,424.26)      | 0.00                             | 190,114.60 | (377,538.86)   |  |
| 29 Q 0602 000 000 00 0000 000 000 000 | EXPENSE SUMMARY           | 190,665.51        | 44,707.87                        | 156.45     | 235,216.93     |  |
| 29 Q 0603 000 000 00 0000 000 000 000 | ENCUMBRANCE OFFSET        | 1,296.00          | 46,535.44                        | 29,679.89  | 18,151.55      |  |
| 29 Q 0810 000 000 00 0000 000 000 000 | RESERVE FOR ENCUMBRANCE   | (1,296.00)        | 29,679.89                        | 46,535.44  | (18,151.55)    |  |
| 29 Q 0840 000 000 00 0000 000 000 000 | UNRESERVED FUND BALANCE   | (10,375.24)       | 0.00                             | 0.00       | (10,375.24)    |  |
| Totals for: 29 Q - Equity             |                           | (7,133.99)        | 120,923.20                       | 266,486.38 | (152,697.17)   |  |
| Totals for Fund: 29 - ATHLETIC FUND   |                           | 0.00              | 379,187.57                       | 379,187.57 | 0.00           |  |
| 32 - CAPITAL RESERVE                  |                           |                   |                                  |            |                |  |
| A - Asset                             |                           |                   |                                  |            |                |  |
| 32 A 0113 000 000 00 0000 000 000 032 | CPTL RES - PLGIT          | 6,821,348.98      | 20,799.75                        | 0.00       | 6,842,148.73   |  |
| Totals for: 32 A - Asset              |                           | 6,821,348.98      | 20,799.75                        | 0.00       | 6,842,148.73   |  |
| Q - Equity                            |                           |                   |                                  |            |                |  |
| 32 Q 0302 000 000 00 0000 000 000 000 | REVENUE SUMMARY           | (274,050.68)      | 0.00                             | 20,799.75  | (294,850.43)   |  |
| 32 Q 0602 000 000 00 0000 000 000 000 | EXPENSE SUMMARY           | 261,896.63        | 0.00                             | 0.00       | 261,896.63     |  |
| 32 Q 0770 000 000 00 0000 000 000 000 | CPTL RESERVE-FUND BALANCE | (6,809,194.93)    | 0.00                             | 0.00       | (6,809,194.93) |  |
| Totals for: 32 Q - Equity             |                           | (6,821,348.98)    | 0.00                             | 20,799.75  | (6,842,148.73) |  |
| Totals for Fund: 32 - CAPITAL RESERVE |                           | 0.00              | 20,799.75                        | 20,799.75  | 0.00           |  |
| 39 - OTHER CAPITAL PROJECTS           |                           |                   |                                  |            |                |  |
| A - Asset                             |                           |                   |                                  |            |                |  |
| 39 A 0109 000 000 00 0000 000 000 039 | GO BOND SERIES 2025       | 15,263,550.20     | 46,279.07                        | 0.00       | 15,309,829.27  |  |
| 39 A 0113 000 000 00 0000 000 000 039 | GO BOND SERIES 2022       | 4,702,799.11      | 13,520.90                        | 341,799.85 | 4,374,520.16   |  |
| 39 A 0181 000 000 00 0000 000 000 000 | PREPAID EXPENSES          | 703,416.00        | 0.00                             | 0.00       | 703,416.00     |  |
| Totals for: 39 A - Asset              |                           | 20,669,765.31     | 59,799.97                        | 341,799.85 | 20,387,765.43  |  |

## Balance Sheet Detail by Fund

| Fiscal                                              |                         | July                     | 2026-2027         | Conestoga Valley School District |                        |                |
|-----------------------------------------------------|-------------------------|--------------------------|-------------------|----------------------------------|------------------------|----------------|
| Account                                             | Account Description     | Beginning Balance        | Debit             | Credit                           | Ending Balance         |                |
| <b>39 - OTHER CAPITAL PROJECTS</b>                  |                         |                          |                   |                                  |                        |                |
| L - Liability                                       |                         |                          |                   |                                  |                        |                |
| 39 L 0401 000 000 00 0000 000 000 000               | DUE TO GENERAL FUND     | (18,030.98)              | 0.00              | 559.88                           | (18,590.86)            |                |
| 39 L 0421 000 000 00 0000 000 000 000               | ACCOUNTS PAYABLE        | (322,142.10)             | 341,799.85        | 19,657.75                        | 0.00                   |                |
| 39 L 0432 000 000 00 0000 000 000 000               | RETAINAGE PAYABLE       | (77,821.90)              | 0.00              | 0.00                             | (77,821.90)            |                |
| <b>Totals for: 39 L - Liability</b>                 |                         | <b>(417,994.98)</b>      | <b>341,799.85</b> | <b>20,217.63</b>                 | <b>(96,412.76)</b>     |                |
| Q - Equity                                          |                         |                          |                   |                                  |                        |                |
| 39 Q 0302 000 000 00 0000 000 000 000               | REVENUE SUMMARY         | (16,858,569.96)          | 0.00              | 59,799.95                        | (16,918,369.91)        |                |
| 39 Q 0602 000 000 00 0000 000 000 000               | EXPENSE SUMMARY         | 13,628,023.57            | 20,217.61         | 0.00                             | 13,648,241.18          |                |
| 39 Q 0603 000 000 00 0000 000 000 000               | ENCUMBRANCE OFFSET      | 2,590,787.28             | 60,965.30         | 19,657.73                        | 2,632,094.85           |                |
| 39 Q 0793 000 000 00 0000 000 000 000               | RESTRICTED FUND BALANCE | (17,021,223.94)          | 0.00              | 0.00                             | (17,021,223.94)        |                |
| 39 Q 0810 000 000 00 0000 000 000 000               | RESERVE FOR ENCUMBRANCE | (2,590,787.28)           | 19,657.73         | 60,965.30                        | (2,632,094.85)         |                |
| <b>Totals for: 39 Q - Equity</b>                    |                         | <b>(20,251,770.33)</b>   | <b>100,840.64</b> | <b>140,422.98</b>                | <b>(20,291,352.67)</b> |                |
| <b>Totals for Fund: 39 - OTHER CAPITAL PROJECTS</b> |                         | <b>0.00</b>              | <b>502,440.46</b> | <b>502,440.46</b>                | <b>0.00</b>            |                |
|                                                     |                         | <b>Beginning Balance</b> | <b>Debit</b>      | <b>Credit</b>                    | <b>Ending Balance</b>  | <b>Account</b> |
| <b>Totals for: A - Asset</b>                        |                         | 27,960,168.39            | 281,461.92        | 419,651.15                       | 27,821,979.16          |                |
| <b>Totals for: L - Liability</b>                    |                         | (462,866.27)             | 409,793.17        | 65,081.95                        | (118,155.05)           |                |
| <b>Totals for: Q - Equity</b>                       |                         | (27,497,302.12)          | 223,697.43        | 430,219.42                       | (27,703,824.11)        |                |
| <b>Grand Totals:</b>                                |                         | <b>0.00</b>              | <b>914,952.52</b> | <b>914,952.52</b>                | <b>0.00</b>            |                |

**CONESTOGA VALLEY SCHOOL DISTRICT  
PLGIT PROJECT INVESTMENTS  
FOR THE MONTH ENDING JULY 31,,2026**

|                               | INVESTED<br>AMOUNT | PAR | ACQUIRED<br>DATE | MATURE<br>DATE | YIELD |
|-------------------------------|--------------------|-----|------------------|----------------|-------|
| US TREASURY NOTES DTD 2022    |                    |     |                  |                |       |
| Total Investment Treasuries   | 0                  | 0   |                  |                |       |
| Total Certificate of Deposits | -                  |     |                  |                |       |
| PLGIT Class/Reserve 2022      | 4,383,715          |     |                  |                |       |
| PLGIT Class/Reserve 2025      | 15,309,829         |     |                  |                |       |
| PLGIT/ARM                     | 19,693,544         |     |                  |                |       |
| Total Investments             | 19,693,544         |     |                  |                |       |

**CONSTRUCTION PROJECT  
SUMMARY OF REVENUES & EXPENSES  
FOR THE MONTH ENDING 07/31/2026**

|                                           | <u>2026-2027</u> | <u>2025-2026</u>  | <u>2024-2025</u> | <u>2023-2024</u> | <u>2022-2023</u> | <u>2021-2022</u>  | <u>2020-2021</u>  | <u>2019-2020</u>  | <u>2018-2019</u>  | <u>2017-2018</u> | <u>Project<br/>To Date</u> |
|-------------------------------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------------------|
| Bond Proceeds                             |                  | 14,716,699        |                  |                  |                  | 45,560,000        | 40,095,000        | 43,245,000        | 9,695,000         | 91,000           | 153,402,699                |
| Bond Issue Premium                        |                  |                   |                  |                  |                  |                   | 6,788,713         | 1,962,427         | 436,314           |                  | 9,187,454                  |
| Extended Term Financing                   |                  |                   |                  | 872,814          | 877,820          | 775,323           | 283,576           | 486,481           | 533,873           | 536,155          | 4,366,042                  |
| Interest Income                           | 59,800           | 1,056,573         | 1,420,722        | 2,222,020        | 1,538,367        | 89,696            | 199,089           | 712,142           | 107,517           |                  | 7,405,926                  |
| Transfer from GF                          |                  |                   | (249,615)        |                  | (258,431)        | (406,192)         | 1,322,933         |                   | 459,000           |                  | 867,695                    |
| Refund PY Expenditures                    |                  |                   |                  |                  |                  |                   | 19,000            |                   |                   |                  | 19,000                     |
| Settlement Revenue                        |                  | 451,844           |                  |                  |                  |                   |                   |                   |                   |                  |                            |
| <b>Total Income</b>                       | <b>59,800</b>    | <b>16,225,117</b> | <b>1,171,107</b> | <b>3,094,834</b> | <b>2,157,756</b> | <b>46,018,827</b> | <b>48,708,311</b> | <b>46,406,050</b> | <b>11,231,704</b> | <b>627,155</b>   | <b>175,248,817</b>         |
| <b>General Fund Transfers (9310)</b>      |                  |                   |                  |                  |                  |                   |                   |                   |                   |                  |                            |
| Fund Transfer from General Fund           |                  |                   |                  |                  |                  |                   |                   |                   |                   |                  |                            |
| <b>Total Income</b>                       | <b>-</b>         | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>         | <b>-</b>                   |
| <b>Regular Ed Instruction (1110)</b>      |                  |                   |                  |                  |                  |                   |                   |                   |                   |                  |                            |
| Purchased Property Services (400)         |                  |                   |                  |                  | 48,807           |                   |                   |                   |                   |                  | 48,807                     |
| General Supplies (600)                    |                  | 893               |                  |                  | 3,169            |                   | 5,055             |                   |                   |                  | 9,117                      |
| Capitalized Lease (700)                   |                  |                   |                  | 1,064,393        | 2,352,497        | 775,323           | 718,983           | 486,481           | 533,873           | 536,155          | 6,467,706                  |
| <b>Total Expenses</b>                     | <b>-</b>         | <b>893</b>        | <b>-</b>         | <b>1,064,393</b> | <b>2,404,473</b> | <b>775,323</b>    | <b>724,039</b>    | <b>486,481</b>    | <b>533,873</b>    | <b>536,155</b>   | <b>6,525,630</b>           |
| <b>Special Ed Instruction (1200)</b>      |                  |                   |                  |                  |                  |                   |                   |                   |                   |                  |                            |
| Capitalized Lease (700)                   |                  |                   |                  |                  | 79,813           |                   | 53,721            |                   |                   |                  | 133,534                    |
| <b>Total Expenses</b>                     | <b>-</b>         | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>79,813</b>    | <b>-</b>          | <b>53,721</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>         | <b>133,534</b>             |
| <b>Technology Support Services (2220)</b> |                  |                   |                  |                  |                  |                   |                   |                   |                   |                  |                            |
| General Supplies (600)                    |                  |                   | 158              | 21,494           |                  |                   |                   |                   |                   |                  | 21,652                     |
| Capitalized Lease (700)                   |                  |                   | 31,571           | 542,110          |                  |                   | 17,738            |                   |                   |                  | 591,419                    |
| <b>Total Expenses</b>                     | <b>-</b>         | <b>-</b>          | <b>31,729</b>    | <b>563,604</b>   | <b>-</b>         | <b>-</b>          | <b>17,738</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>         | <b>613,071</b>             |

**CONSTRUCTION PROJECT  
SUMMARY OF REVENUES & EXPENSES  
FOR THE MONTH ENDING 07/31/2026**

|                                           | <u>2026-2027</u> | <u>2025-2026</u> | <u>2024-2025</u> | <u>2023-2024</u> | <u>2022-2023</u> | <u>2021-2022</u> | <u>2020-2021</u> | <u>2019-2020</u> | <u>2018-2019</u> | <u>2017-2018</u> | <u>Project<br/>To Date</u> |
|-------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|
| <b>Counseling Services (2122)</b>         |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Capitalized Lease (700)                   |                  |                  |                  |                  | 23,806           |                  | 1,405            |                  |                  |                  | 25,211                     |
| Total Expenses                            | -                | -                | -                | -                | 23,806           | -                | 1,405            | -                | -                | -                | 25,211                     |
| <b>Psychological Services (2141)</b>      |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Capitalized Lease (700)                   |                  |                  |                  |                  | 3,347            |                  | 1,209            |                  |                  |                  | 4,556                      |
| Total Expenses                            | -                | -                | -                | -                | 3,347            | -                | 1,209            | -                | -                | -                | 4,556                      |
| <b>School Library Services (2250)</b>     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Capitalized Lease (700)                   |                  |                  |                  |                  | 15,493           |                  | 119,641          |                  |                  |                  | 135,134                    |
| Total Expenses                            | -                | -                | -                | -                | 15,493           | -                | 119,641          | -                | -                | -                | 135,134                    |
| <b>Other Professional Services (2350)</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Professional Services (300)               |                  | 23,040           | 75,796           | 38,737           | 21,285           |                  |                  |                  |                  |                  | 158,858                    |
| Total Expenses                            | -                | 23,040           | 75,796           | 38,737           | 21,285           | -                | -                | -                | -                | -                | 158,858                    |

**CONSTRUCTION PROJECT  
SUMMARY OF REVENUES & EXPENSES  
FOR THE MONTH ENDING 07/31/2026**

|                                               | <u>2026-2027</u> | <u>2025-2026</u> | <u>2024-2025</u> | <u>2023-2024</u> | <u>2022-2023</u> | <u>2021-2022</u> | <u>2020-2021</u> | <u>2019-2020</u> | <u>2018-2019</u> | <u>2017-2018</u> | <u>Project<br/>To Date</u> |
|-----------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|
| <b>Office of Principal Services (2380)</b>    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| General Supplies (600)                        |                  |                  |                  | -                | (1,318)          |                  |                  |                  |                  |                  | (1,318)                    |
| Capitalized Lease (700)                       |                  |                  |                  | 3,316            | 47,981           | 1,565            | 8,884            |                  |                  |                  | 61,745                     |
| Total Expenses                                | -                | -                | -                | 3,316            | 46,663           | 1,565            | 8,884            | -                | -                | -                | 60,427                     |
| <b>Other Administration Services - (2390)</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Other Purchased Services (500)                |                  |                  |                  |                  |                  | 1,367            |                  | 2,244            | -                |                  | 3,611                      |
| Other Fees (800)                              | 7,862            | 11,716           | 16,389           | 30,031           | 2,436            | 455,784          | 710,828          | 543,009          | 101,588          | 91,800           | 1,971,444                  |
| Total Expenses                                | 7,862            | 11,716           | 16,389           | 30,031           | 2,436            | 457,151          | 710,828          | 545,253          | 101,588          | 91,800           | 1,975,055                  |
| <b>Nursing Services (2440)</b>                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Capitalized Lease (700)                       |                  |                  |                  |                  | 4,944            |                  | 3,993            |                  |                  |                  | 8,937                      |
| Total Expenses                                | -                | -                | -                | -                | 4,944            | -                | 3,993            | -                | -                | -                | 8,937                      |
| <b>Maintenance Service - (2619)</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Purchased Property Services (400)             |                  |                  | 594,556          |                  | 42,507           |                  | 3,409            |                  |                  |                  | 640,472                    |
| Other Purchased Services (500)                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                          |
| General Supplies (600)                        |                  | 7,630            |                  |                  | 103,358          | 2,632            | 40,934           | 196              |                  |                  | 154,750                    |
| Property (700)                                |                  |                  | 10,444           | 549              | 144,940          |                  | 13,780           |                  |                  |                  | 169,712                    |
| Total Expenses                                | -                | 7,630            | 605,000          | 549              | 290,804          | 2,632            | 58,123           | 196              | -                | -                | 964,934                    |



**CONSTRUCTION PROJECT  
SUMMARY OF REVENUES & EXPENSES  
FOR THE MONTH ENDING 07/31/2026**

|                                                           | <u>2026-2027</u> | <u>2025-2026</u> | <u>2024-2025</u> | <u>2023-2024</u> | <u>2022-2023</u> | <u>2021-2022</u> | <u>2020-2021</u> | <u>2019-2020</u> | <u>2018-2019</u> | <u>2017-2018</u> | <u>Project<br/>To Date</u> |
|-----------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|
| <b>Student Activities - (3250)</b>                        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Property (700)                                            |                  |                  |                  | 6,470            |                  |                  |                  |                  |                  |                  | 6,470                      |
| Total Expenses                                            | -                | -                | -                | 6,470            | -                | -                | -                | -                | -                | -                | 6,470                      |
| <b>Existing Site Improvement Services- 4200</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Purchased Property Services (400)                         |                  |                  |                  |                  |                  | 4,500            | 2,490            |                  |                  |                  | 6,990                      |
| Land Improvements (710)                                   |                  |                  |                  |                  |                  | 788,580          | 60,000           | 112,000          |                  |                  | 960,580                    |
| Total Expenses                                            | -                | -                | -                | -                | -                | 793,080          | 62,490           | 112,000          | -                | -                | 967,570                    |
| <b>Architecture &amp; Engineering Services - 4400</b>     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Professional Fees (300)                                   | 11,795           | 868,221          | 810,647          | 555,763          | 685,493          | 2,010,511        | 1,227,549        | 1,039,449        | 2,736,488        | 98,245           | 10,044,161                 |
| Purchased Property Services (400)                         |                  |                  | 8,205            | 206,458          |                  |                  |                  |                  |                  |                  | 214,663                    |
| Other Fees (800)                                          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                          |
| Total Expenses                                            | 11,795           | 868,221          | 818,852          | 762,221          | 685,493          | 2,010,511        | 1,227,549        | 1,039,449        | 2,736,488        | 98,245           | 10,258,824                 |
| <b>Building Acquisition &amp; Construction Srv - 4500</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Purchased Property Services (400)                         |                  | 4,688,055        | 44,221           | (171,880)        | 6,658,500        | 23,668,970       | 18,786,105       | 996,169          | 2,900            |                  | 54,673,040                 |
| Other Purchased Services (500)                            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                          |
| Professional Fees (300)                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                          |
| Property (700)                                            |                  | 1,243,034        | 804,500          | 762,465          | 22,340           |                  |                  |                  |                  |                  | 2,832,339                  |
| Other Fees (800)                                          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                          |
| Total Expenses                                            | -                | 5,931,089        | 848,721          | 590,585          | 6,680,839        | 23,668,970       | 18,786,105       | 996,169          | 2,900            | -                | 57,505,379                 |
| <b>Existing Building Improvements - 4600</b>              |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Purchased Property Services (400)                         | 560              | 5,503,057        | 15,833,796       | 8,455,513        | 11,082,617       | 7,626            | 2,328,335        | 13,192,144       | 453,048          |                  | 56,856,695                 |
| Other Purchased Services (500)                            |                  | 33,496           | 7,496            | 811,898          | 387,668          | 430,389          | 730,045          | 284,002          | 19,264           |                  | 2,704,257                  |
| General Supplies (600)                                    |                  | 5,098            | 5,680            | 4,385            | 140              | 84               | 3,348            | 18,491           | 779              |                  | 38,005                     |
| Property (700)                                            |                  |                  |                  |                  |                  |                  |                  | 21,516           |                  |                  | 21,516                     |
| Total Expenses                                            | 560              | 5,541,651        | 15,846,972       | 9,271,796        | 11,470,426       | 438,098          | 3,061,727        | 13,516,153       | 473,091          | -                | 59,620,473                 |
| <b>Bond Discount - 5150</b>                               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| Swap Termination Fees                                     |                  |                  |                  |                  |                  |                  | 6,480,200        |                  |                  |                  | 6,480,200                  |

**CONSTRUCTION PROJECT  
SUMMARY OF REVENUES & EXPENSES  
FOR THE MONTH ENDING 07/31/2026**

|                                         | <u>2026-2027</u> | <u>2025-2026</u>  | <u>2024-2025</u>    | <u>2023-2024</u>   | <u>2022-2023</u>    | <u>2021-2022</u>  | <u>2020-2021</u>  | <u>2019-2020</u>  | <u>2018-2019</u> | <u>2017-2018</u> | <u>Project<br/>To Date</u> |
|-----------------------------------------|------------------|-------------------|---------------------|--------------------|---------------------|-------------------|-------------------|-------------------|------------------|------------------|----------------------------|
| Bond Interest on Refinance              |                  |                   |                     |                    |                     |                   |                   | 47,589            | -                |                  | 47,589                     |
| Bond Principal on Refinance             |                  |                   |                     |                    |                     |                   |                   | 4,690,712         | -                |                  | 4,690,712                  |
| Bond Discount (900)                     |                  |                   |                     |                    |                     | 1,139,682         | 320,760           |                   | 72,713           |                  | 1,533,155                  |
| <b>Total Expenses</b>                   | <b>-</b>         | <b>-</b>          | <b>-</b>            | <b>-</b>           | <b>-</b>            | <b>1,139,682</b>  | <b>6,800,960</b>  | <b>4,738,302</b>  | <b>72,713</b>    | <b>-</b>         | <b>12,751,656</b>          |
| <b>Enterprise Fund Transfers - 5250</b> |                  |                   |                     |                    |                     |                   |                   |                   |                  |                  |                            |
| Other Fund Transfers (900)              |                  |                   | 488,698             | 450,660            |                     |                   | 283,715           | 53,210            |                  |                  | 1,276,283                  |
| <b>Total Expenses</b>                   | <b>-</b>         | <b>-</b>          | <b>488,698</b>      | <b>450,660</b>     | <b>-</b>            | <b>-</b>          | <b>283,715</b>    | <b>53,210</b>     | <b>-</b>         | <b>-</b>         | <b>1,276,283</b>           |
| <b>Total Expenditures</b>               | <b>20,218</b>    | <b>13,532,870</b> | <b>18,858,889</b>   | <b>13,036,654</b>  | <b>22,410,796</b>   | <b>30,025,249</b> | <b>31,928,829</b> | <b>21,487,213</b> | <b>3,920,653</b> | <b>726,200</b>   | <b>142,394,485</b>         |
| <b>Excess/(Deficit)</b>                 | <b>39,582</b>    | <b>2,692,247</b>  | <b>(17,687,782)</b> | <b>(9,941,820)</b> | <b>(20,253,040)</b> | <b>15,993,578</b> | <b>16,779,482</b> | <b>24,918,837</b> | <b>7,311,051</b> | <b>(99,045)</b>  | <b>32,854,333</b>          |

## Balance Sheet Detail by Fund

| Fiscal July 2026-2027                 |                                |                     | Conestoga Valley School District |                  |                     |
|---------------------------------------|--------------------------------|---------------------|----------------------------------|------------------|---------------------|
| Account                               | Account Description            | Beginning Balance   | Debit                            | Credit           | Ending Balance      |
| <b>51 - FOOD SERVICE</b>              |                                |                     |                                  |                  |                     |
| A - Asset                             |                                |                     |                                  |                  |                     |
| 51 A 0101 000 000 00 0000 000 000 051 | CAFETERIA CASH ACCOUNT         | 1,954,913.65        | 4,066.33                         | 13,073.98        | 1,945,906.00        |
| 51 A 0103 000 000 00 0000 000 000 000 | CAFE-PETTY CASH                | 1,296.71            | 1,142.00                         | 21.14            | 2,417.57            |
| 51 A 0104 000 000 00 0000 000 000 000 | FOOD SVC PAYROLL CASH          | 0.00                | 0.00                             | 16,984.54        | (16,984.54)         |
| 51 A 0134 000 000 00 0000 000 000 000 | CAFE-DUE FROM GEN. FUND        | 29,824.01           | 0.00                             | 0.00             | 29,824.01           |
| 51 A 0134 000 000 00 0000 001 000 000 | ALL PRO DAD'S AR ACCOUNT       | 62.10               | 0.00                             | 0.00             | 62.10               |
| 51 A 0134 000 000 00 0000 002 000 000 | CAFE-DUE FROM EXTRA CURRICULAR | (451.06)            | 0.00                             | 0.00             | (451.06)            |
| 51 A 0148 000 000 00 0000 000 000 000 | CAFE- ACCTS REC. - FMS         | (1,072.00)          | 0.00                             | 0.00             | (1,072.00)          |
| 51 A 0148 000 000 00 0220 000 000 000 | ST A/R                         | 9,729.77            | 0.00                             | 0.00             | 9,729.77            |
| 51 A 0148 000 000 00 0223 000 000 000 | LE A/R                         | 3,464.92            | 0.00                             | 0.00             | 3,464.92            |
| 51 A 0148 000 000 00 0224 000 000 000 | FR A/R                         | 15,962.21           | 0.00                             | 0.00             | 15,962.21           |
| 51 A 0148 000 000 00 0225 000 000 000 | BT A/R                         | 5,427.06            | 0.00                             | 0.00             | 5,427.06            |
| 51 A 0148 000 000 00 0515 000 000 000 | MS A/R                         | 23,875.19           | 0.00                             | 0.00             | 23,875.19           |
| 51 A 0148 000 000 00 0810 000 000 000 | HS A/R                         | 26,879.68           | 0.00                             | 0.00             | 26,879.68           |
| 51 A 0153 000 000 00 0000 000 000 000 | CAFE - A/R INVOICES            | 309.95              | 0.00                             | 394.30           | (84.35)             |
| 51 A 0171 000 000 00 0000 000 000 000 | CAFE-INVENTORY                 | 64,749.43           | 0.00                             | 0.00             | 64,749.43           |
| 51 A 0230 000 000 00 0000 000 000 000 | MACHINERY & EQUIPMENT          | 2,783,070.81        | 0.00                             | 0.00             | 2,783,070.81        |
| 51 A 0240 000 000 00 0000 000 000 000 | ACCUMULATED DEPRECIATION       | (1,390,074.97)      | 0.00                             | 0.00             | (1,390,074.97)      |
| <b>Totals for: 51 A - Asset</b>       |                                | <b>3,527,967.46</b> | <b>5,208.33</b>                  | <b>30,473.96</b> | <b>3,502,701.83</b> |
| L - Liability                         |                                |                     |                                  |                  |                     |
| 51 L 0407 000 000 00 0000 000 000 000 | CAFE-DUE TO GENERAL FUND       | 3,824.77            | 0.00                             | 408.58           | 3,416.19            |
| 51 L 0421 000 000 00 0000 000 000 000 | CAFE-ACCRUED PAYABLES          | (6,923.48)          | 13,073.98                        | 6,150.50         | 0.00                |
| 51 L 0460 000 000 00 0000 000 000 000 | CAFE - ACCRUED PAYROLL         | (1,643.69)          | 18,628.23                        | 16,984.54        | 0.00                |
| 51 L 0480 000 000 00 0000 000 000 000 | CAFE-DEFERRED REVENUE          | (24,033.57)         | 0.00                             | 0.00             | (24,033.57)         |
| 51 L 0480 000 000 00 0001 000 000 000 | CONTRIBUTION MEAL CHARGE ASSIS | (935.13)            | 0.00                             | 0.00             | (935.13)            |
| 51 L 0480 000 000 00 0220 000 000 000 | ST DEFERRED REVENUE            | (24,306.71)         | 0.00                             | 55.00            | (24,361.71)         |
| 51 L 0480 000 000 00 0223 000 000 000 | LE DEFERRED REVENUE            | (2,407.67)          | 0.00                             | 0.00             | (2,407.67)          |
| 51 L 0480 000 000 00 0224 000 000 000 | FR DEFERRED REVENUE            | (4,364.52)          | 0.00                             | 42.75            | (4,407.27)          |
| 51 L 0480 000 000 00 0225 000 000 000 | BT DEFERRED REVENUE            | (4,095.24)          | 0.00                             | 275.00           | (4,370.24)          |
| 51 L 0480 000 000 00 0515 000 000 000 | MS DEFERRED REVENUE            | 1,321.93            | 0.00                             | 160.00           | 1,161.93            |
| 51 L 0480 000 000 00 0810 000 000 000 | HS DEFERRED REVENUE            | (4,348.12)          | 0.00                             | 386.95           | (4,735.07)          |

## Balance Sheet Detail by Fund

| Fiscal July 2026-2027                        |                              | Conestoga Valley School District |                     |                     |                       |
|----------------------------------------------|------------------------------|----------------------------------|---------------------|---------------------|-----------------------|
| Account                                      | Account Description          | Beginning Balance                | Debit               | Credit              | Ending Balance        |
| <b>51 - FOOD SERVICE</b>                     |                              |                                  |                     |                     |                       |
| L - Liability                                |                              |                                  |                     |                     |                       |
| <b>Totals for: 51 L - Liability</b>          |                              | <b>(67,911.43)</b>               | <b>31,702.21</b>    | <b>24,463.32</b>    | <b>(60,672.54)</b>    |
| Q - Equity                                   |                              |                                  |                     |                     |                       |
| 51 Q 0302 000 000 00 0000 000 000 000        | REVENUE SUMMARY              | (2,577,584.91)                   | 0.00                | 2,731.19            | (2,580,316.10)        |
| 51 Q 0602 000 000 00 0000 000 000 000        | EXPENSE SUMMARY              | 2,531,812.27                     | 22,401.62           | 1,643.69            | 2,552,570.20          |
| 51 Q 0603 000 000 00 0000 000 000 000        | ENCUMBRANCE OFFSET           | 9,200.00                         | 10,078.01           | 6,319.50            | 12,958.51             |
| 51 Q 0770 000 000 00 0000 000 000 000        | CAFE-UNRESERVED FUND BALANCE | (2,128,348.39)                   | 0.00                | 0.00                | (2,128,348.39)        |
| 51 Q 0791 000 000 00 0000 000 000 000        | INVESTMENT IN CAPITAL ASSETS | (1,285,935.00)                   | 0.00                | 0.00                | (1,285,935.00)        |
| 51 Q 0810 000 000 00 0000 000 000 000        | RESERVE FOR ENCUMBRANCE      | (9,200.00)                       | 6,319.50            | 10,078.01           | (12,958.51)           |
| <b>Totals for: 51 Q - Equity</b>             |                              | <b>(3,460,056.03)</b>            | <b>38,799.13</b>    | <b>20,772.39</b>    | <b>(3,442,029.29)</b> |
| <b>Totals for Fund: 51 - FOOD SERVICE</b>    |                              | <b>0.00</b>                      | <b>75,709.67</b>    | <b>75,709.67</b>    | <b>0.00</b>           |
| <b>60 - HEALTHCARE FUND</b>                  |                              |                                  |                     |                     |                       |
| A - Asset                                    |                              |                                  |                     |                     |                       |
| 60 A 0102 000 000 00 0000 000 000 060        | HEALTHCARE CASH ACCOUNT      | 1,162,525.55                     | 636,310.33          | 795,017.40          | 1,003,818.48          |
| 60 A 0132 000 000 00 0000 000 000 000        | DUE FROM GENERAL FUND        | 28,847.63                        | 6,381.23            | 0.00                | 35,228.86             |
| 60 A 0153 000 000 00 0000 000 000 000        | RECEIVABLE                   | 0.00                             | 0.00                | 23.32               | (23.32)               |
| 60 A 0181 000 000 00 0000 000 000 060        | PREPAIDS                     | 18,842.70                        | 0.00                | 0.00                | 18,842.70             |
| <b>Totals for: 60 A - Asset</b>              |                              | <b>1,210,215.88</b>              | <b>642,691.56</b>   | <b>795,040.72</b>   | <b>1,057,866.72</b>   |
| L - Liability                                |                              |                                  |                     |                     |                       |
| 60 L 0420 000 000 00 0000 000 000 000        | CLAIMS PAYABLE               | (286,964.27)                     | 0.00                | 0.00                | (286,964.27)          |
| 60 L 0421 000 000 00 0000 000 000 000        | A/P ACCRUAL                  | 0.00                             | 792,430.43          | 792,430.43          | 0.00                  |
| <b>Totals for: 60 L - Liability</b>          |                              | <b>(286,964.27)</b>              | <b>792,430.43</b>   | <b>792,430.43</b>   | <b>(286,964.27)</b>   |
| Q - Equity                                   |                              |                                  |                     |                     |                       |
| 60 Q 0302 000 000 00 0000 000 000 000        | REVENUE SUMMARY              | (6,947,321.36)                   | 0.00                | 631,562.07          | (7,578,883.43)        |
| 60 Q 0602 000 000 00 0000 000 000 000        | EXPENSE SUMMARY              | 9,101,679.89                     | 788,636.17          | 4,724.94            | 9,885,591.12          |
| 60 Q 0750 000 000 00 0000 000 000 000        | FUND BALANCE RESERVE         | (3,077,610.14)                   | 0.00                | 0.00                | (3,077,610.14)        |
| <b>Totals for: 60 Q - Equity</b>             |                              | <b>(923,251.61)</b>              | <b>788,636.17</b>   | <b>636,287.01</b>   | <b>(770,902.45)</b>   |
| <b>Totals for Fund: 60 - HEALTHCARE FUND</b> |                              | <b>0.00</b>                      | <b>2,223,758.16</b> | <b>2,223,758.16</b> | <b>0.00</b>           |
|                                              |                              | <b>Beginning Balance</b>         | <b>Debit</b>        | <b>Credit</b>       | <b>Ending Balance</b> |
| <b>Totals for: A - Asset</b>                 |                              | 4,738,183.34                     | 647,899.89          | 825,514.68          | 4,560,568.55          |
| <b>Totals for: L - Liability</b>             |                              | (354,875.70)                     | 824,132.64          | 816,893.75          | (347,636.81)          |

## Balance Sheet Detail by Fund

| Fiscal      July      2026-2027 |  |  | Conestoga Valley School District |              |              |
|---------------------------------|--|--|----------------------------------|--------------|--------------|
|                                 |  |  | Beginning Balance                | Debit        | Credit       |
|                                 |  |  | Account                          |              |              |
|                                 |  |  | Ending Balance                   |              |              |
| Totals for: Q - Equity          |  |  | (4,383,307.64)                   | 827,435.30   | 657,059.40   |
| Grand Totals:                   |  |  | 0.00                             | 2,299,467.83 | 2,299,467.83 |
|                                 |  |  |                                  |              | 0.00         |

**CONESTOGA VALLEY SCHOOL DISTRICT'S MONTHLY BOARD REPORT**  
**REVENUES AND EXPENSES - CURRENT AND FISCAL YEART TO DATE**  
**July 31, 2026**

| REVENUE ACCOUNTS                           | CURRENT MONTH      | FYTD ACTIVITY      | BUDGET               | YTD BUDGET  |
|--------------------------------------------|--------------------|--------------------|----------------------|-------------|
| 6000 - REVENUE FROM LOCAL SOURCES          | \$6,021,551        | \$6,021,551        | \$69,533,535         | 8.7%        |
| 7000 - REVENUE FROM STATE SOURCES          | \$572,029          | \$572,029          | \$27,530,525         | 2.1%        |
| 8000 - REVENUE FROM FEDERAL SOURCES        | \$107,919          | \$107,919          | \$1,761,659          | 6.1%        |
| 9000 - OTHER FINANCING SOURCES             | \$3,309            | \$3,309            | \$40,000             | 8.3%        |
| <b>TOTAL REVENUES</b>                      | <b>\$6,704,810</b> | <b>\$6,704,810</b> | <b>\$98,865,719</b>  | <b>6.8%</b> |
|                                            |                    |                    |                      |             |
| EXPENSE ACCOUNTS                           | CURRENT MONTH      | FYTD ACTIVITY      | BUDGET               | YTD BUDGET  |
| 100 - PERSONNEL SERVICE SALARIES           | \$454,490          | \$454,490          | \$38,516,174         | 1.2%        |
| 200 - EMPLOYEE BENEFITS                    | \$265,991          | \$265,991          | \$24,186,558         | 1.1%        |
| 300 - PROFESSIONAL SERVICES PURCHASE       | \$117,370          | \$117,370          | \$4,842,369          | 2.4%        |
| 400 - PURCHASED PROPERTY SERVICES          | \$673,028          | \$673,028          | \$5,194,201          | 13.0%       |
| 500 - OTHER PURCHASED SERVICES             | \$636,820          | \$636,820          | \$13,497,924         | 4.7%        |
| 600 - SUPPLIES                             | \$417,680          | \$417,680          | \$4,458,764          | 9.4%        |
| 700 - BUDGETARY RESERVE-PROPERTY/EQU       | (\$80)             | (\$80)             | \$253,558            | 0.0%        |
| 800 - OTHER OBJECTS                        | \$23,603           | \$23,603           | \$330,186            | 7.1%        |
| 900 - OTHER USES OF FUNDS                  | \$2,842,234        | \$2,842,234        | \$8,749,616          | 32.5%       |
| <b>TOTAL EXPENSES</b>                      | <b>\$5,431,136</b> | <b>\$5,431,136</b> | <b>\$100,029,350</b> | <b>5.4%</b> |
| <b>NET RESULT (REVENUES LESS EXPENSES)</b> | <b>\$1,273,674</b> | <b>\$1,273,674</b> | <b>(\$1,163,631)</b> |             |

## Budget Transfers

Conestoga Valley School District

| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
|------------------|------------------------------|------------------|------------------|
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 48,719.08        |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 48,719.08        | 0.00             |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 48,719.08        |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 48,719.08        | 0.00             |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 3,727.02         |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 3,727.02         | 0.00             |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 3,727.00         |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 3,727.00         | 0.00             |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 16,364.74        |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 16,364.74        | 0.00             |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 16,364.74        |

## Budget Transfers

Conestoga Valley School District

| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
|------------------|------------------------------|------------------|------------------|
| 07/01/2026       | PreK Counts and RtL          | 16,364.74        | 0.00             |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 5,202.05         |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 5,202.05         | 0.00             |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 5,202.05         |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 5,202.05         | 0.00             |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 902.33           |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 902.33           | 0.00             |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 902.33           |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 902.33           | 0.00             |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 0.00             | 12,977.88        |
| Budget Amendment | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026       | PreK Counts and RtL          | 12,977.88        | 0.00             |

## Budget Transfers

Conestoga Valley School District

| Budget Amendment                      | Budget Amendment Description | Budget Amendment | Budget Amendment |
|---------------------------------------|------------------------------|------------------|------------------|
| 07/01/2026                            | PreK Counts and RtL          | 0.00             | 992.81           |
| Budget Amendment                      | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026                            | PreK Counts and RtL          | 992.81           | 0.00             |
| Budget Amendment                      | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026                            | PreK Counts and RtL          | 0.00             | 4,359.27         |
| Budget Amendment                      | Budget Amendment Description | Budget Amendment | Budget Amendment |
| 07/01/2026                            | PreK Counts and RtL          | 4,359.27         | 0.00             |
| Budget Amendment Detail Grand Totals: |                              | 168,160.38       | 168,160.38       |

CONESTOGA VALLEY SCHOOL DISTRICT  
SUPERINTENDENT' REPORT  
AUGUST 17, 2026

1. RECOMMEND the Board approve the following appointments:
  - a. Carla Andrews – PT Nurse Aide Floater (Moats) for district, effective August 24, 2026, \$28.00/hour
2. RECOMMEND the Board approve the following resignations:
  - a. Melissa Reed – Administrative Assistant to Director of Operations, effective August 21, 2026
3. RECOMMEND the Board approve the following list of teachers eligible for tenure at the end of the 2025-2026 school year.

|                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ol style="list-style-type: none"><li>a. Kayleen Brown</li><li>b. Jessica Cooper</li><li>c. Amy Dulaney</li><li>d. Natalie Flory</li><li>e. Hanna Garber</li><li>f. Christopher Good</li><li>g. Kendra Schreffler</li><li>h. Alexis Harmon</li><li>i. Christine Johnson</li></ol> | <ol style="list-style-type: none"><li>j. Connor Kime</li><li>k. Kelsey Knox</li><li>l. Spencer Miles</li><li>m. Emma Miller</li><li>n. Lauren Myers</li><li>o. Makenna Nicarry</li><li>p. Jenna Raezer</li><li>q. Julie Thomas</li></ol> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
4. RECOMMEND the Board approves the following volunteer fall coaches (pending receipt of all required documentation, clearances, and disclosures).
  - a. Bethany Hovan – Girls Tennis
  - b. Brad Wood – Girls Soccer
  - c. Tony Mayo - Football



**CONESTOGA VALLEY SCHOOL DISTRICT  
LANCASTER, PENNSYLVANIA  
LANCASTER COUNTY**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2025**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](http://CLAconnect.com)

**CONESTOGA VALLEY SCHOOL DISTRICT  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2025**

|                                                                                                                                                                                                                                                    |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>INDEPENDENT AUDITORS' REPORT</b>                                                                                                                                                                                                                | <b>1</b>  |
| <b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>                                                                                                                                                                                                        | <b>5</b>  |
| <b>FINANCIAL STATEMENTS</b>                                                                                                                                                                                                                        |           |
| <b>STATEMENT OF NET POSITION (DEFICIT)</b>                                                                                                                                                                                                         | <b>20</b> |
| <b>STATEMENT OF ACTIVITIES</b>                                                                                                                                                                                                                     | <b>21</b> |
| <b>GOVERNMENTAL FUNDS</b>                                                                                                                                                                                                                          |           |
| <b>BALANCE SHEET</b>                                                                                                                                                                                                                               | <b>22</b> |
| <b>RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO<br/>        NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE<br/>        STATEMENT OF NET POSITION (DEFICIT)</b>                                                                            | <b>23</b> |
| <b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN<br/>        FUND BALANCES</b>                                                                                                                                                               | <b>24</b> |
| <b>RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,<br/>        AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO<br/>        CHANGE IN NET POSITION (DEFICIT) OF GOVERNMENTAL<br/>        ACTIVITIES ON THE STATEMENT OF ACTIVITIES</b> | <b>25</b> |
| <b>PROPRIETARY FUNDS</b>                                                                                                                                                                                                                           |           |
| <b>STATEMENT OF NET POSITION</b>                                                                                                                                                                                                                   | <b>26</b> |
| <b>STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET<br/>        POSITION</b>                                                                                                                                                                    | <b>27</b> |
| <b>STATEMENT OF CASH FLOWS</b>                                                                                                                                                                                                                     | <b>28</b> |
| <b>FIDUCIARY FUNDS</b>                                                                                                                                                                                                                             |           |
| <b>STATEMENT OF FIDUCIARY NET POSITION</b>                                                                                                                                                                                                         | <b>30</b> |
| <b>STATEMENT OF CHANGES IN FIDUCIARY NET POSITION</b>                                                                                                                                                                                              | <b>31</b> |
| <b>NOTES TO FINANCIAL STATEMENTS</b>                                                                                                                                                                                                               | <b>32</b> |
| <b>REQUIRED SUPPLEMENTARY INFORMATION</b>                                                                                                                                                                                                          |           |
| <b>GENERAL FUND</b>                                                                                                                                                                                                                                |           |
| <b>BUDGETARY COMPARISON SCHEDULE</b>                                                                                                                                                                                                               | <b>72</b> |
| <b>PUBLIC SCHOOL EMPLOYEE RETIREMENT SYSTEM</b>                                                                                                                                                                                                    |           |
| <b>SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE<br/>        NET PENSION LIABILITY</b>                                                                                                                                                     | <b>73</b> |
| <b>SCHEDULE OF THE DISTRICT'S PENSION PLAN CONTRIBUTIONS</b>                                                                                                                                                                                       | <b>74</b> |
| <b>SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE<br/>        NET OPEB LIABILITY</b>                                                                                                                                                        | <b>75</b> |

**CONESTOGA VALLEY SCHOOL DISTRICT  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2025**

**REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**

**PUBLIC SCHOOL EMPLOYEE RETIREMENT SYSTEM (CONTINUED)**

|                                                           |           |
|-----------------------------------------------------------|-----------|
| <b>SCHEDULE OF THE DISTRICT'S OPEB PLAN CONTRIBUTIONS</b> | <b>76</b> |
|-----------------------------------------------------------|-----------|

**SINGLE EMPLOYER PLAN**

|                                              |           |
|----------------------------------------------|-----------|
| <b>SCHEDULE OF CHANGES IN OPEB LIABILITY</b> | <b>77</b> |
|----------------------------------------------|-----------|

**COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS**

**CAPITAL PROJECTS FUND**

|                                |           |
|--------------------------------|-----------|
| <b>COMBINING BALANCE SHEET</b> | <b>78</b> |
|--------------------------------|-----------|

|                                                                                        |           |
|----------------------------------------------------------------------------------------|-----------|
| <b>COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND<br/>CHANGES IN FUND BALANCES</b> | <b>79</b> |
|----------------------------------------------------------------------------------------|-----------|

**NONMAJOR GOVERNMENTAL FUND**

|                                |           |
|--------------------------------|-----------|
| <b>COMBINING BALANCE SHEET</b> | <b>80</b> |
|--------------------------------|-----------|

|                                                                                        |           |
|----------------------------------------------------------------------------------------|-----------|
| <b>COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND<br/>CHANGES IN FUND BALANCES</b> | <b>81</b> |
|----------------------------------------------------------------------------------------|-----------|

**SINGLE AUDIT**

|                                                   |           |
|---------------------------------------------------|-----------|
| <b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b> | <b>82</b> |
|---------------------------------------------------|-----------|

|                                                            |           |
|------------------------------------------------------------|-----------|
| <b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b> | <b>84</b> |
|------------------------------------------------------------|-----------|

|                                                                                                                                                                                                                                              |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER<br/>FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS<br/>BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN<br/>ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b> | <b>85</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                                                                                                                          |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH<br/>MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL<br/>OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b> | <b>87</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                  |           |
|--------------------------------------------------|-----------|
| <b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b> | <b>90</b> |
|--------------------------------------------------|-----------|

**OTHER INFORMATION**

|                                               |           |
|-----------------------------------------------|-----------|
| <b>REAL ESTATE TAX LEVIES AND COLLECTIONS</b> | <b>92</b> |
|-----------------------------------------------|-----------|

|                                      |           |
|--------------------------------------|-----------|
| <b>REAL ESTATE TAX RATES (MILLS)</b> | <b>93</b> |
|--------------------------------------|-----------|

|                                 |           |
|---------------------------------|-----------|
| <b>NONREAL ESTATE TAX RATES</b> | <b>94</b> |
|---------------------------------|-----------|

|                            |           |
|----------------------------|-----------|
| <b>PRINCIPAL TAXPAYERS</b> | <b>95</b> |
|----------------------------|-----------|

|                                 |           |
|---------------------------------|-----------|
| <b>PROPERTY ASSESSMENT DATA</b> | <b>96</b> |
|---------------------------------|-----------|

|                        |           |
|------------------------|-----------|
| <b>ENROLLMENT DATA</b> | <b>97</b> |
|------------------------|-----------|



## INDEPENDENT AUDITORS' REPORT

Board of School Directors  
Conestoga Valley School District  
Lancaster, Pennsylvania

### Report on the Audit of the Financial Statements

#### ***Opinions***

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof 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.

#### ***Emphasis of Matter***

##### ***Change in Accounting Principle***

As discussed in Note 2 and 17 to the financial statements, effective July 1, 2024, Conestoga Valley School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, and has applied the provisions of this standard to the beginning of the period of adoption. Our opinions are not modified with respect to this matter.

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

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

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

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

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

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

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

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

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule - General Fund, the schedules of the District's proportionate share of the net pension liability - PSERS and pension plan contributions - PSERS, schedule of changes in OPEB liability - single employer plan, and the schedules of the District's proportionate share of the OPEB liability - PSERS and OPEB plan contributions - PSERS 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining fund financial statements and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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. The 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 GAAS. In our opinion, the combining fund financial statements and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

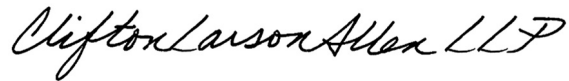
### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the real estate tax levies and collections, real estate tax rates, non-real estate tax rates, principal taxpayers, property assessment data and enrollment data but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 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.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

King of Prussia, Pennsylvania  
July 17, 2026

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

Management's discussion and analysis (MD&A) of the financial performance of the Conestoga Valley School District (the District) provides an overview of the District's financial performance for fiscal year ended June 30, 2025. Readers should also review the basic financial statements and related notes to enhance their understanding of the District's financial performance.

**DISTRICT PROFILE**

The District consists of four elementary schools, one middle school, one high school and a virtual academy with a student population of approximately 4,010 students. The District is located in central Lancaster County adjacent to the City of Lancaster, Pennsylvania and covers an area approximately 54 square miles that is comprised of East Lampeter, Upper Leacock and West Earl Townships. During 2024-2025, there were 453 employees in the District consisting of 368 teachers, 31 administrators, including general administration, principals and supervisors and 54 support personnel including administrative assistants and technology staff.

The mission of the District is "To educate all students to strive for personal excellence, while becoming caring and contributing citizens in a global community."

**FINANCIAL HIGHLIGHTS**

- On a government-wide basis including all governmental activities and the business type activities, the liabilities and deferred inflows of resources exceeded the assets and deferred outflows of resources of the District resulting in a deficit in total net position at the close of the 2024-2025 fiscal year of \$7,282,451. During the 2024-2025 fiscal year, the District had a decrease in total net position of \$3,955,712. The net position of governmental activities decreased by \$4,096,351 and the net position of the business-type activities increased by \$140,639.
- The General Fund reported a decrease of fund balance of \$1,692,328, bringing the cumulative balance to \$13,669,963 at the conclusion of the 2024-2025 fiscal year.
- At June 30, 2025, the General Fund fund balance includes:
  - \$411,038 which is considered nonspendable
  - \$1,811,059 committed to retirement rate stabilization
  - \$300,000 committed to health savings account reserves
  - \$125,000 committed to special education costs
  - \$904,600 committed for future debt service obligations
  - \$2,050,000 assigned for property tax assessment appeals and tax increment financing
  - \$1,100,000 assigned for inflation stabilization
- The remaining \$6,968,266 is unassigned and represents 7.33% of the \$95,040,729 2025-2026 General Fund expenditure budget. This is in compliance with guidelines prescribed by the Pennsylvania Department of Education which allows a school district to maintain an unassigned maximum General Fund fund balance of 8% of the following year's expenditure budget.
- Actual revenues and other financing sources were \$977,728 or 1.06% more than budgeted amounts and actual expenditures and other financing uses were \$1,549,763 or 1.66% more than budgeted amounts resulting in a net negative variance of \$572,035.

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

- At the end of the current fiscal year, the District had total general obligation debt of \$130,310,639 consisting of \$123,615,000 in bonds payable, \$1,025,000 in notes payable, and net deferred credits of \$5,670,639.
- The District's general obligation debt is backed by the full faith of the District and decreased by \$4,055,583, or 3.02%, during the fiscal year.
- The District reports its allocated portion of its defined benefit unfunded benefit obligation related to its participation in the Pennsylvania State Employee Retirement System (PSERS). The District's allocated portion of the net pension liability is an actuarially determined estimate of the unfunded cost of the pension plan obligation which totaled \$93,713,217 as of June 30, 2025. The District's net pension liability increased by \$15,461,675 or 19.76% during the fiscal year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The MD&A is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business.

The Statement of Net Position (Deficit) presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial condition of the District is improving or deteriorating. To assess the District's overall health, the reader will need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish the functions of the District that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges.

In the government-wide financial statements, the District's activities are divided into two categories:

**Governmental Activities**

Most of the District's basic services are included here, such as regular and special education, support services, maintenance, transportation and administration.

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

**Business-Type Activities**

The District charges fees to cover the costs of its food services program.

The government-wide financial statements can be found on pages 20 and 21 of this report.

**FUND FINANCIAL STATEMENTS**

The fund financial statements provide more detailed information about the District's funds. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the District's funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental Funds**

Most of the District's activities are included in the governmental funds. Governmental funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the governmental near-term financing decisions. Both the Balance Sheet - Governmental Funds and Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains seven individual governmental funds. Information is presented separately in the Balance Sheet - Governmental Funds and Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds for each of the major funds.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with the budget.

The governmental fund financial statements can be found on pages 22 through 25 of this report.

**Proprietary Funds**

The District maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Food Service Fund is reported as an enterprise fund of the proprietary fund type. Internal service funds are used to accumulate and allocate certain costs internally among the District's various functions. The District uses its internal service fund to account for the District's self-funded healthcare program. Because an internal service fund predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

The proprietary fund financial statements provide separate financial information for its major fund and internal service fund.

The proprietary fund financial statements can be found on pages 26 through 29 of this report.

**Fiduciary Funds**

The District is the trustee, or fiduciary, for assets that belong to others, consisting of scholarship and student activity funds. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes and by those to whom the assets belong. Fiduciary funds are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

The fiduciary fund financial statements can be found on pages 30 and 31 of this report.

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

The notes to the financial statements can be found on pages 32 through 71 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which consists of the budgetary comparison schedule for the general fund, schedules of the District's proportionate share of the net pension liability and pension plan contributions-PSERS, schedule of changes in OPEB liability single-employer plan, and the schedules of the District's proportionate share of the net OPEB liability and OPEB plan contributions-PSERS, as well as additional analysis which consists of combining fund financial statements.

The required supplementary information and additional analysis can be found on pages 72 through 81 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted above, net position may over time serve as a useful indicator of the District's financial condition. At the close of the 2024-2025 fiscal year, the District's liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$7,282,451. The following table presents condensed information for the Statement of Net Position (Deficit) of the District at June 30, 2025 and 2024.

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

**STATEMENTS OF NET POSITION (DEFICIT)  
JUNE 30, 2025 AND 2024**

|                                       | Governmental Activities |                | Business-Type Activities |              | Totals         |                |
|---------------------------------------|-------------------------|----------------|--------------------------|--------------|----------------|----------------|
|                                       | 2025                    | 2024           | 2025                     | 2024         | 2025           | 2024           |
| <b>ASSETS</b>                         |                         |                |                          |              |                |                |
| Current Assets                        | \$ 56,814,142           | \$ 74,541,120  | \$ 2,077,723             | \$ 2,069,421 | \$ 58,891,865  | \$ 76,610,541  |
| Capital Assets, Net                   | 165,672,310             | 153,369,304    | 1,392,996                | 1,285,935    | 167,065,306    | 154,655,239    |
| Total Assets                          | 222,486,452             | 227,910,424    | 3,470,719                | 3,355,356    | 225,957,171    | 231,265,780    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                         |                |                          |              |                |                |
|                                       | 30,592,855              | 15,824,240     | -                        | -            | 30,592,855     | 15,824,240     |
| <b>LIABILITIES</b>                    |                         |                |                          |              |                |                |
| Current Liabilities                   | 17,161,938              | 14,240,075     | 56,436                   | 81,712       | 17,218,374     | 14,321,787     |
| Noncurrent Liabilities                | 237,638,215             | 224,762,222    | -                        | -            | 237,638,215    | 224,762,222    |
| Total Liabilities                     | 254,800,153             | 239,002,297    | 56,436                   | 81,712       | 254,856,589    | 239,084,009    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                         |                |                          |              |                |                |
|                                       | 8,975,888               | 11,332,751     | -                        | -            | 8,975,888      | 11,332,751     |
| <b>NET POSITION (DEFICIT)</b>         |                         |                |                          |              |                |                |
| Net Investment In Capital Assets      | 50,654,705              | 52,296,823     | 1,392,996                | 1,285,935    | 52,047,701     | 53,582,758     |
| Restricted                            | 7,320,693               | 7,995,625      | -                        | -            | 7,320,693      | 7,995,625      |
| Unrestricted (Deficit)                | (68,672,132)            | (66,892,832)   | 2,021,287                | 1,987,709    | (66,650,845)   | (64,905,123)   |
| Total Net Position (Deficit)          | \$ (10,696,734)         | \$ (6,600,384) | \$ 3,414,283             | \$ 3,273,644 | \$ (7,282,451) | \$ (3,326,740) |

The District's total assets as of June 30, 2025 were \$225,957,171 of which \$51,223,104 or 22.67% consisted of unrestricted cash and investments, and \$167,065,306 or 73.94% consisted of the District's net investment in capital assets. The District's total liabilities as of June 30, 2025 were \$254,856,589 of which \$130,310,639 or 51.13% consisted of general obligation debt used to acquire and construct capital assets, and \$93,713,217 or 36.77% consisted of the actuarially determined net pension liability.

The District had a deficit in unrestricted net position of \$66,650,845 at June 30, 2025. The District's unrestricted net position decreased by \$1,745,722 during 2024-2025 primarily due to the current year results of operations offset by the change in the District's actuarially determined net pension liability and the related deferred outflows of resources and deferred inflows of resources.

A portion of the District's net position reflects its restricted net position which totaled \$7,320,693 as of June 30, 2025. All of the District's restricted net position related to amounts restricted for capital expenditures and student activities.

Another portion of the District's net position reflects its investment in capital assets net of accumulated depreciation/amortization less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. For the year ended June 30, 2025, the District's net investment in capital assets totaled \$52,047,701 at June 30, 2025. The District's investment in capital assets decreased by \$1,745,722 during 2024-2025 because capital assets were being depreciated faster than the debt used to acquire the capital assets was being repaid.

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

The following table presents condensed information for the Statement of Activities of the District for 2024 and 2025:

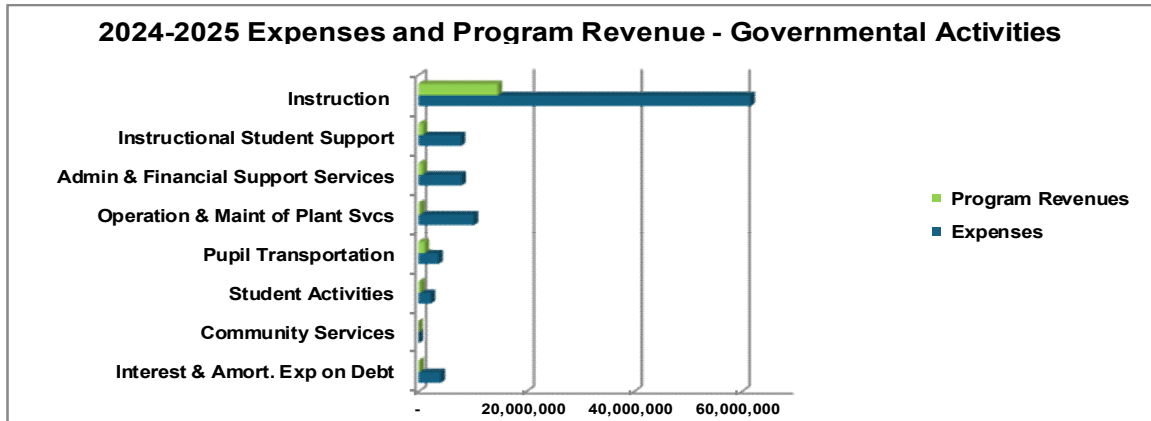
**STATEMENTS OF ACTIVITIES  
YEARS ENDED JUNE 30, 2025 AND 2024**

|                                                                     | Governmental Activities |                      | Business-Type Activities |                   | Totals                |                      |
|---------------------------------------------------------------------|-------------------------|----------------------|--------------------------|-------------------|-----------------------|----------------------|
|                                                                     | 2025                    | 2024                 | 2025                     | 2024              | 2025                  | 2024                 |
| <b>REVENUES</b>                                                     |                         |                      |                          |                   |                       |                      |
| Program Revenues:                                                   |                         |                      |                          |                   |                       |                      |
| Charges for Services                                                | \$ 516,697              | \$ 553,784           | \$ 581,029               | \$ 614,961        | \$ 1,097,726          | \$ 1,168,745         |
| Operating Grants and Contributions                                  | 17,755,935              | 17,470,516           | 2,184,160                | 2,228,284         | 19,940,095            | 19,698,800           |
| Capital Grants and Contributions                                    | 159,074                 | 3,521,572            | -                        | -                 | 159,074               | 3,521,572            |
| General Revenues:                                                   |                         |                      |                          |                   |                       |                      |
| Property Taxes Levied for General Purposes                          | 54,636,399              | 52,896,258           | -                        | -                 | 54,636,399            | 52,896,258           |
| Earned Income Taxes Levied for General Purposes                     | 6,339,808               | 6,091,678            | -                        | -                 | 6,339,808             | 6,091,678            |
| Other Taxes                                                         | 2,054,306               | 1,553,868            | -                        | -                 | 2,054,306             | 1,553,868            |
| Grants and Entitlements Not Restricted to Specific Programs         | 9,466,355               | 8,304,320            | -                        | -                 | 9,466,355             | 8,304,320            |
| Investment Earnings                                                 | 3,124,689               | 4,313,757            | 41,047                   | 37,262            | 3,165,736             | 4,351,019            |
| Total Revenues                                                      | 94,053,263              | 94,705,753           | 2,806,236                | 2,880,507         | 96,859,499            | 97,586,260           |
| <b>EXPENSES</b>                                                     |                         |                      |                          |                   |                       |                      |
| Instruction                                                         | 61,609,989              | 52,752,366           | -                        | -                 | 61,609,989            | 52,752,366           |
| Instructional Student Support Services                              | 7,893,618               | 7,488,469            | -                        | -                 | 7,893,618             | 7,488,469            |
| Administrative and Financial Support Services                       | 7,993,640               | 6,631,501            | -                        | -                 | 7,993,640             | 6,631,501            |
| Operation and Maintenance of Plant Services                         | 10,254,901              | 7,087,479            | -                        | -                 | 10,254,901            | 7,087,479            |
| Pupil Transportation                                                | 3,700,903               | 3,355,433            | -                        | -                 | 3,700,903             | 3,355,433            |
| Student Activities                                                  | 2,296,593               | 1,857,063            | -                        | -                 | 2,296,593             | 1,857,063            |
| Community Services                                                  | 39,724                  | 20,406               | -                        | -                 | 39,724                | 20,406               |
| Interest and Amortization Expense Related to Noncurrent Liabilities | 4,110,631               | 4,432,649            | -                        | -                 | 4,110,631             | 4,432,649            |
| Food Service                                                        | -                       | -                    | 2,915,212                | 2,855,779         | 2,915,212             | 2,855,779            |
| Total Expenses                                                      | 97,899,999              | 83,625,366           | 2,915,212                | 2,855,779         | 100,815,211           | 86,481,145           |
| <b>CHANGE IN NET POSITION (DEFICIT) BEFORE TRANSFERS</b>            | (3,846,736)             | 11,080,387           | (108,976)                | 24,728            | (3,955,712)           | 11,105,115           |
| Transfers                                                           | (249,615)               | (450,660)            | 249,615                  | 450,660           | -                     | -                    |
| <b>CHANGE IN NET POSITION (DEFICIT)</b>                             | <u>\$ (4,096,351)</u>   | <u>\$ 10,629,727</u> | <u>\$ 140,639</u>        | <u>\$ 475,388</u> | <u>\$ (3,955,712)</u> | <u>\$ 11,105,115</u> |

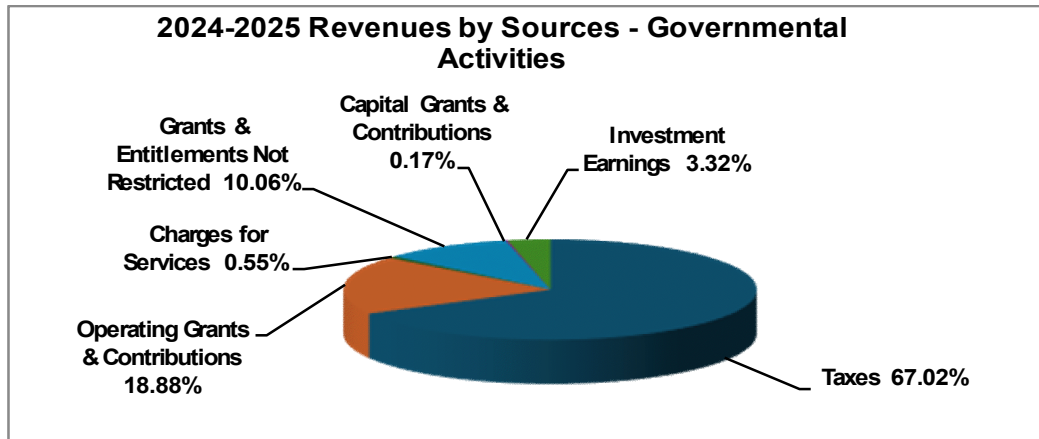
Overall, the District's financial position has remained stable but challenges such as increased medical costs, pension contributions, state-mandated programs and negotiated contracts have a potential to offset these gains in the future. Management of the District continues to aggressively implement cost efficiencies and revenue-generating strategies to combat these factors. In the governmental activities, the District's assessed property tax base drives the majority of the revenue generated. The District's property tax base is evenly distributed between residential and commercial properties, which deviates from the County average that tends to be more residential in nature. Successful property value tax assessment appeals related to commercial properties have offset gains in property tax assessments in recent years.

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

The Statement of Activities provides detail that focuses on how the District finances its services. The Statement of Activities compares the costs of the District functions and programs with the resources those functions and programs generate themselves in the form of program revenues. As demonstrated in the below graph, all of the District's governmental activities are not self-supporting and do not generate enough program revenue to cover their costs, as is typical of most traditional governmental services.



To the degree that the District's functions or programs cost more than they raise, the Statement of Activities shows how the District chose to finance the difference through general revenues. The below chart shows that the District relies on tax revenues to finance its governmental activities.



**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

**GOVERNMENTAL FUNDS**

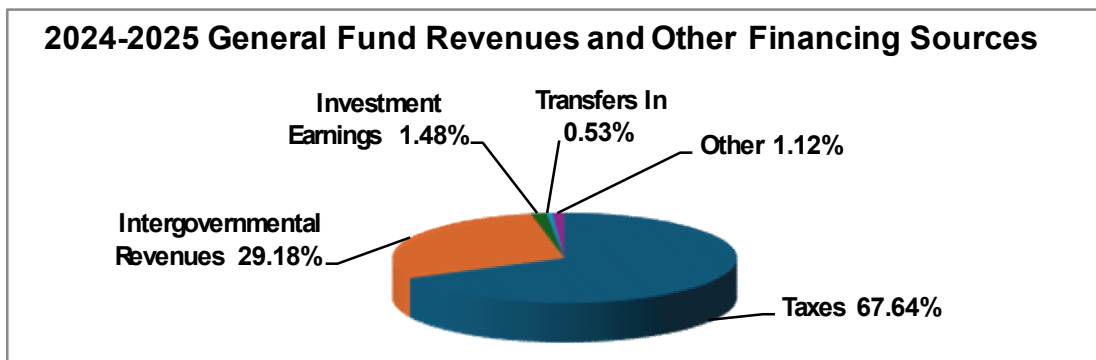
The governmental fund financial statements provide detailed information of the District's major funds. Some funds are required to be established by State statute while other funds are established by the District to manage monies restricted for a specific purpose. As of June 30, 2025, the District's governmental funds reported a combined fund balance of \$38,011,880 which is a decrease of \$20,055,043 from the prior year. The following table summarizes the District's total governmental fund balances as of June 30, 2025 and 2024, and the total 2025 change in governmental fund balances.

|                             | 2025                 | 2024                 | Amount Change          |
|-----------------------------|----------------------|----------------------|------------------------|
| General Fund                | \$ 13,669,963        | \$ 15,362,291        | \$ (1,692,328)         |
| Capital Projects Fund       | 23,830,419           | 42,218,119           | (18,387,700)           |
| Debt Service Fund           | -                    | -                    | -                      |
| Nonmajor Governmental Funds | 511,498              | 486,513              | 24,985                 |
| Total                       | <u>\$ 38,011,880</u> | <u>\$ 58,066,923</u> | <u>\$ (20,055,043)</u> |

**GENERAL FUND**

The General Fund is the District's primary operating fund. At the conclusion of the 2024-2025 fiscal year, the General Fund fund balance was \$13,669,963, representing a decrease of \$1,692,328 in relation to the prior year. The increase in the District's General Fund fund balance is due to many factors. The following analysis has been provided to assist the reader in understanding the financial activities of the General Fund during the 2024-2025 fiscal year.

The District's reliance upon tax revenues is demonstrated by the graph below indicates 67.99% of General Fund revenues are derived from local taxes.



**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

**General Fund Revenues and Other Financing Sources**

|                            | 2025                 | 2024                 | Change            |         |
|----------------------------|----------------------|----------------------|-------------------|---------|
|                            |                      |                      | Amount            | Percent |
| Taxes Revenues             | \$ 62,893,743        | \$ 60,554,858        | \$ 2,338,885      | 3.86 %  |
| Intergovernmental Revenues | 27,190,157           | 29,175,492           | (1,985,335)       | (6.80)  |
| Investment Earnings        | 1,379,806            | 1,772,766            | (392,960)         | (22.17) |
| Other                      | 1,035,583            | 815,440              | 220,143           | 0.27    |
| Transfers In               | 488,698              | -                    | 488,698           | 100.00  |
| Total                      | <u>\$ 92,987,987</u> | <u>\$ 92,318,556</u> | <u>\$ 669,431</u> | 0.73 %  |

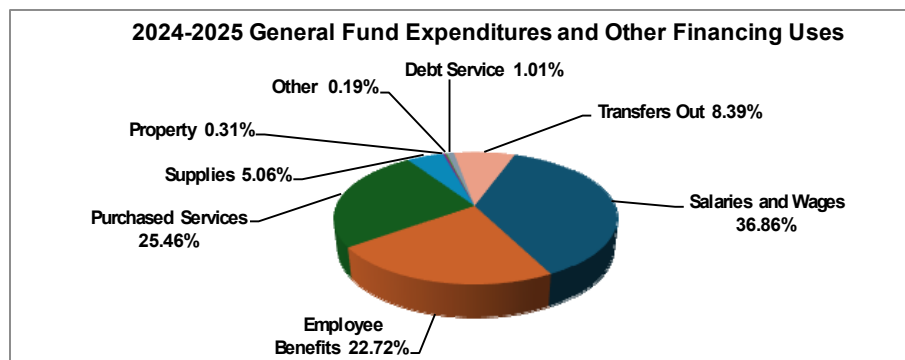
Intergovernmental revenues decreased primarily due to a decrease in Elementary and Secondary School Emergency Relief (ESSER) appropriations in 2024-2025 compared 2023-2024.

Investment earnings decreased as current interest rates decreased from the prior year.

|                            | 2025                 | 2024                 | Change              |         |
|----------------------------|----------------------|----------------------|---------------------|---------|
|                            |                      |                      | Amount              | Percent |
| Real Estate Tax            | \$ 53,375,683        | \$ 51,817,097        | \$ 1,558,586        | 3.01 %  |
| Interim Tax                | 327,380              | 299,712              | 27,668              | 9.23    |
| PURTA Tax                  | 57,563               | 52,901               | 4,662               | 8.81    |
| Local Services Tax         | 291,435              | 273,699              | 17,736              | 6.48    |
| Earned Income Tax          | 6,339,808            | 6,091,678            | 248,130             | 4.07    |
| Realty Transfer Tax        | 1,356,443            | 878,401              | 478,042             | 54.42   |
| Amusement Tax              | 348,867              | 348,867              | -                   | -       |
| Delinquent Real Estate Tax | 796,564              | 792,503              | 4,061               | 0.51    |
|                            | <u>\$ 62,893,743</u> | <u>\$ 60,554,858</u> | <u>\$ 2,338,885</u> | 3.86 %  |

Real estate tax revenue increased due to the milage increase of 2.50% in 2024-2025. Realty transfer tax revenue increased as more properties were transferred in comparison to the prior year along with the sale of several very large properties. Delinquent real estate tax increased as there were more collections received on delinquent taxes in the current year compared to the prior year.

As the graph below illustrates, the largest portion of General Fund expenditures are for salaries and benefits. The District is an educational service entity and as such is labor intensive.



**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

**General Fund Expenditures and Other Financing Uses**

|                    | 2025                 | 2024                 | Change              |               |
|--------------------|----------------------|----------------------|---------------------|---------------|
|                    |                      |                      | Amount              | Percent       |
| Salaries and Wages | \$ 34,718,300        | \$ 32,622,149        | \$ 2,096,151        | 6.43 %        |
| Employee Benefits  | 21,401,655           | 20,802,062           | 599,593             | 2.88          |
| Purchased Services | 23,977,946           | 22,515,958           | 1,461,988           | 6.49          |
| Supplies           | 4,763,037            | 4,369,584            | 393,453             | 9.00          |
| Property           | 293,442              | 4,328,335            | (4,034,893)         | (93.22)       |
| Other              | 182,917              | 95,051               | 87,866              | 92.44         |
| Debt Service       | 948,871              | 924,632              | 24,239              | 2.62          |
| Transfers Out      | 8,394,147            | 7,984,301            | 409,846             | 5.13          |
|                    | <u>\$ 94,680,315</u> | <u>\$ 93,642,072</u> | <u>\$ 1,038,243</u> | <u>1.11 %</u> |

Salaries and wages increased by \$2,096,151 or 6.43% in 2024-2025 compared to 2023-2024. The scheduled salary increase within the District's negotiated collective bargaining agreement, the salary adjustments done through the compensation study and the additional hiring of staff during the current year.

Purchased services increased by \$1,461,988 or 6.49%. Tuition costs and special education costs increased as a result of additional student placements. The District contracts with a third-party to provide staffing services for custodial, maintenance, grounds, food service, personal care assistants and paraprofessionals. The cost for those services were higher than previous year not only because of the increase in cost of the services but also because there were not as many position vacancies. In addition, costs for providing substitute teachers through a third-party were also higher than previous years due to an increased need for substitute teachers to fill teacher vacancies.

Property decreased by \$4,034,893 or 93.22% due to the appropriation of ESSER funds towards Pennsylvania Department of Education (PDE) approved capital projects completed during the previous year, which included recoating and restoration of roof areas, stadium fencing, and a walking path.

Transfers out increased commensurate with increase in debt service associated with new construction and renovation costs.

**CAPITAL PROJECTS FUND**

The Capital Projects Fund accounts for construction and renovation activity associated with the District's buildings and major equipment purchases. The Capital Projects Fund receives the majority of its revenues from the issuance of general obligation debt and transfers from the General Fund. During 2024-2025, the Capital Projects Fund reported a decrease in fund balance of \$18,387,700 due to capital expenditures in excess of current year revenues and other financing sources. The remaining fund balance of \$23,830,419 as of June 30, 2025 is restricted for future capital expenditures.

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

**DEBT SERVICE FUND**

The Debt Service Fund accounts for the interest and principal payments due on the District's outstanding general obligation debt. Transfers are made during the year from the General Fund to finance debt service payments as they become due.

**GENERAL FUND BUDGET INFORMATION**

Actual revenues and other financing sources were \$977,728 or 1.06% more than budgeted amounts and actual expenditures and other financing uses were \$1,549,763 or 1.66% more than budgeted amounts resulting in a net negative variance of \$572,035. Major budgetary highlights for 2024-2025 were as follows:

- Real estate tax collections were approximately \$272,000 over budget primarily due to a higher collection percentage.
- Realty transfer taxes were approximately \$175,700 under budget due less property sales than projected.
- Interest income was under budget by approximately \$310,000 due to the Federal Reserve Bank decreasing interest rates faster than anticipated.
- Miscellaneous revenues were \$223,000 higher than budget due to an enhanced extended school year educational program.
- Basic education subsidy was lower than budget by approximately \$349,000 while Ready to Learn subsidies were higher than budget by \$1,422,000. This shift in funding was based upon the final approved Commonwealth of Pennsylvania budget. The 2024-2025 District budget was approved on June 16, 2024, while the state's budget was approved on July 11, 2024, and included additional appropriations being funded for education which was not anticipated during the District's budget preparation process.
- Transportation subsidies were \$344,607 under budget based upon the allocation for transportation funding in the state budget.
- Federal source revenues were approximately \$446,900 less than budget due to the end of ESSER funding in 2024-2025 and less than anticipated appropriations.
- Tuition reimbursement was higher than budget by \$241,100 as professional staff were incentivized to continue their professional education.
- Energy costs were over budget by \$309,000 due to excessive cold winter temperatures.
- Special education costs were over budget by approximately \$591,000 due to an increase in the number of students requiring services and cost of providing those services continues to increase.
- Cyber charter school tuition over budget by approximately \$526,000. The District continues to see an increase in number of students enrolling in cyber charter schools – both regular education and special education along with increasing tuition rates.

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

**BUSINESS-TYPE ACTIVITIES AND FOOD SERVICE FUND**

During 2024-2025, the net position of the business-type activities and Food Service Fund increased by \$140,639. As of June 30, 2025, the business-type activities and Food Service Fund had net position of \$3,414,283.

**CAPITAL ASSETS**

The District's net investment in capital assets for its governmental and business-type activities as of June 30, 2025 amounted to \$167,065,306 net of accumulated depreciation/amortization. This investment in capital assets includes land, site improvements, buildings and improvements, furniture and equipment including vehicles and right-to-use lease and subscription assets. The total increase in the District's net investment in capital assets for the current fiscal year was \$12,410,067 or 8.02%. The increase was the result of current year capital additions in excess of depreciation/amortization expense and the net book value of disposed of capital assets.

Current year capital expenditures were \$19,721,964 and depreciation/amortization expense and the net book value of disposed of capital assets was \$7,311,897.

Major capital additions for the current fiscal year included the following:

|                                             |              |
|---------------------------------------------|--------------|
| Leola Elementary - construction in progress | \$14,084,309 |
|---------------------------------------------|--------------|

**NONCURRENT LIABILITIES**

At the end of the current fiscal year, the District had total general obligation debt of \$130,310,639 consisting of \$123,615,000 in bonds payable, \$1,025,000 in notes payable, and net deferred credits of \$5,670,639. The District's general obligation debt is backed by the full faith of the District and decreased by \$4,055,583 or 3.02% during the fiscal year.

State statutes limit the amount of general obligation debt the District may issue up to 225% of its borrowing base capacity which is calculated as the annual arithmetic average of the total revenues for the preceding three fiscal years. The current debt limitation for the District is \$209,213,174 which exceeds the District's outstanding general obligation debt as of June 30, 2025.

The District reports its allocated portion of its defined benefit unfunded benefit obligation related to its participation in the Pennsylvania State Employee Retirement System (PSERS). The District's allocated portion of the net pension liability is an actuarially determined estimate of the unfunded cost of the pension plan obligation which totaled \$93,713,217 as of June 30, 2025. The District's net pension liability increased by \$15,461,675 or 19.76% during the fiscal year.

The District reports a liability for its other postemployment benefits (OPEB) related to its single employer OPEB plan and its participation in the PSERS health insurance premium assistance program. The District's OPEB liability is an actuarially determined estimate of the unfunded cost of the OPEB obligation which totaled \$7,483,917 as of June 30, 2025. The District's OPEB liability increased by \$1,039,506 or 16.13% during the fiscal year.

Other noncurrent liabilities consist of the District's liabilities for leases payable, subscriptions payable, accrued retirement bonuses, and compensated absences which totaled \$6,130,442 as of June 30, 2025. These liabilities increased by \$430,395 or 7.55% during the fiscal year.

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

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

The District adopted a balanced 2025-2026 budget totaling \$95,040,729 which used \$1,204,639 of committed General Fund fund balance as of June 30, 2025 to balance the 2025-2026 budget and raised the real estate tax millage by 2.75%.

The contract between the Conestoga Valley School Board and the Conestoga Valley Education Association expired on June 30, 2025. The District and the Education Association negotiated a five-year contract which will expire June 30, 2029. The contract includes salary increases of approximately 4.00% each year.

The District contracts with SOS of Lancaster to provide food service, custodial, maintenance, and instructional aide positions. As such, the District continues to recognize annual savings in PSERS retirement and healthcare costs from outsourcing these positions.

Through this contract the District offers a high-deductible health care plan option to its employees. In this plan the employee assumes responsibility for health care expenses up to a \$2,000 deductible (\$4,000 for a family plan). The District will provide a match of employees' contributions up to 50%. Employees will be able to reduce their premium costs by participating in an outcome-based wellness rewards program.

The District contracts with SOS of Lancaster to provide food service, custodial, maintenance, and instructional aide positions. As such, the District continues to recognize annual savings in PSERS retirement and healthcare costs from outsourcing these positions.

The District considers its financial condition to be sound and believes its local community support to be very positive. Future financial condition may be challenged by significant increases in the cost of District contributions to its employees' state retirement plan (contributions are paid by the District on behalf of its participating employees). As the employer contribution rate levels off, increases in the rate are not as significant; however, the rate is projected to be 36.06% in 2031-2032.

In May 2017, the School Board authorized the District to move forward with building a new 6-8 middle school and renovating the remaining buildings. The renovation of Brownstown Elementary School is complete. The new middle school was opened for the 2022-2023 school year. The District issued a fourth general obligation bond issue in the amount of \$45,560,000 which settled in May 2022. This bond issue is for the purpose of continued renovations to the remaining District buildings. While this necessitates a substantial increase in debt service as current debt is paid off, the structure and timing of the new bond issues will have minimal impact on the amount of millage needed in the budget. The District approved bids to renovate the existing middle school in July 2022, which is now complete. The renovations to the Leola Elementary School is the next project, which was completed in the spring of 2026.

As referenced above, the 2025-2026 budget uses \$1,204,639 of General Fund committed fund designated for the employer retirement stabilization, health savings account reserves, future debt service obligations, anticipated inflationary factors and increasing special education costs. The 2025-2026 budget continues to reflect the above average cyber charter tuition costs. However, these costs are less than 2024-2025 as the District anticipates that students gradually returning to in-person learning or the Conestoga Valley Virtual Academy.

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

With the exception of the increase in the state retirement, basic education and Ready to Learn subsidy, support from the state is budgeted at levels consistent with the previous year. A new basic education subsidy formula was enacted beginning with the 2016-2017 fiscal year. The purpose of this new formula is to distribute this subsidy in an equitable manner according to various student and district factors such as student enrollment and district poverty levels and provides for a local wealth adjustment and a local tax effort and capacity adjustment.

The District prepares its budget in accordance with the mandates of Act 1 of 2006 (Act 1). Act 1 is likely to continue to have an effect on the financial activity of the District in future years. The Act places an (index) cap on the percent increase that the District may raise its real estate tax millage rate without requiring approval from voters in a back-end referendum. The index for the 2024-2025 fiscal year was 5.30%, the index for 2025-2026 was 4.00%, and the index for 2026-2027 will be 3.50%. Certain exceptions may be approved by the Pennsylvania Department of Education for retirement or special education costs that would permit the District to exceed this index without requiring voter approval. The available exceptions have been reduced from the 10 exceptions that had been available to the District in previous years under Act 1 of 2006. In the event that the rate of increase would exceed this Act 1 index rate, including any permissible exceptions, the District would be required to place a referendum question on the primary election ballot asking the taxpayers to approve the higher millage rate increase. School districts also have the option to adopt a resolution that the final budget will not exceed the (index) percent in the real estate tax rate to be assessed on properties located in the school district. The final date for availability for public inspection for the 2026-2027 preliminary budget or for adoption of a resolution not to exceed the index will be December 9, 2024.

The District was awarded a total amount of \$13,371,048 in ESSER II and III funding. The ESSER II grant in the amount of \$4,423,529 was spent by September 30, 2023, as required, and the ESSER III (referred to as ARP ESSER) grant in the amount of \$8,947,519 was spent by September 30, 2024. Each of these grants have very specific guidelines on the allowable uses of the funds as it relates to COVID-19. The District used this one-time funding to fund summer programming, after-school activities, and technology and capital upgrades while avoiding significant fiscal gaps heading into future budget years.

The District maintains an AA rating (the second highest rating) from Standard & Poor's Corp., one of America's top bond credit rating agencies. Standard & Poor's comment included the following: "After strong financial performance in the past four years, the District is well-positioned to navigate the post-pandemic recovery period through its very strong available fund balance that will provide ample cushion against potential revenue losses due to any lingering financial and economic effects from the recent recession. Recent and ongoing development within the local economy continues to provide stability since property tax revenue accounts almost three-quarters of general fund revenue. S&P Global Ratings is optimistic that the recovery is beginning to accelerate, which is expected to result in additional GDP growth (see S&P Global Economics' report "Economic Outlook U.S. Q2 2021: Let The Good Times Roll," published March 24, 2021, on RatingsDirect). The stable outlook reflects our expectation that management will continue to steer the District's return to an operationally balanced budget for fiscal 2024 and beyond, thereby maintaining the very strong reserves and flexibility this provides if revenues fluctuate."

**CONESTOGA VALLEY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2025**

The District maintains an Aa2 rating (the third highest rating) from Moody's, one of America's top bond credit rating agencies. Calling the District's financial position "healthy with strong reserves and liquidity," Moody's states that the District is "best characterized by its high degree of stability". As challenges, the agency listed the expected increase in the District's debt burden as a result of forthcoming new issuances of debt.

In conclusion, the District has committed itself to financial and educational excellence for the future. The District's systems of budgeting and internal controls are well regarded and consistently followed. Continued diligence in all financial matters will be a key component of continued financial performance well into the future.

**CONTACTING THE DISTRICT FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Finance and Operations Officer or the Director of Finance, Conestoga Valley School District, 2110 Horseshoe Road, Lancaster, PA 17601.

## **FINANCIAL STATEMENTS**

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION (DEFICIT)**  
**JUNE 30, 2025**

|                                                            | Governmental<br>Activities | Business-type<br>Activities | Total                 |
|------------------------------------------------------------|----------------------------|-----------------------------|-----------------------|
| <b>ASSETS</b>                                              |                            |                             |                       |
| Current Assets:                                            |                            |                             |                       |
| Cash                                                       | \$ 42,212,947              | \$ 1,892,653                | \$ 44,105,600         |
| Investments                                                | 7,117,504                  | -                           | 7,117,504             |
| Taxes Receivable                                           | 2,116,309                  | -                           | 2,116,309             |
| Due from Other Governments                                 | 3,225,374                  | -                           | 3,225,374             |
| Internal Balances                                          | (26,786)                   | 26,786                      | -                     |
| Other Receivables                                          | 530,677                    | 93,535                      | 624,212               |
| Escrow Deposits                                            | 1,227,079                  | -                           | 1,227,079             |
| Prepaid Expenses                                           | 411,038                    | -                           | 411,038               |
| Inventories                                                | -                          | 64,749                      | 64,749                |
| Total Current Assets                                       | <u>56,814,142</u>          | <u>2,077,723</u>            | <u>58,891,865</u>     |
| Noncurrent Assets                                          |                            |                             |                       |
| Capital Assets, Not Being Depreciated                      | 24,221,195                 | 246,495                     | 24,467,690            |
| Capital Assets, Net of Depreciation/Amortization           | <u>141,451,115</u>         | <u>1,146,501</u>            | <u>142,597,616</u>    |
| Total Noncurrent Assets                                    | <u>165,672,310</u>         | <u>1,392,996</u>            | <u>167,065,306</u>    |
| Total Assets                                               | 222,486,452                | 3,470,719                   | 225,957,171           |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                      |                            |                             |                       |
| Deferred Charges on Proportionate Share of Pension - PSERS | 28,530,694                 | -                           | 28,530,694            |
| Deferred Charges OPEB - Single Employer                    | 779,689                    | -                           | 779,689               |
| Deferred Charges on Proportionate Share of OPEB - PSERS    | <u>1,282,472</u>           | <u>-</u>                    | <u>1,282,472</u>      |
| Total Deferred Outflows of Resources                       | <u>30,592,855</u>          | <u>-</u>                    | <u>30,592,855</u>     |
| <b>LIABILITIES</b>                                         |                            |                             |                       |
| Current Liabilities:                                       |                            |                             |                       |
| Accounts Payable                                           | 6,219,618                  | 5,637                       | 6,225,255             |
| Accrued Salaries, Payroll Withholdings and Benefits        | 9,185,814                  | 2,332                       | 9,188,146             |
| Accrued Interest Payable                                   | 1,620,093                  | -                           | 1,620,093             |
| Grants Received In Advance                                 | -                          | -                           | -                     |
| Unearned Revenue                                           | <u>136,413</u>             | <u>48,467</u>               | <u>184,880</u>        |
| Total Current Liabilities                                  | <u>17,161,938</u>          | <u>56,436</u>               | <u>17,218,374</u>     |
| Noncurrent Liabilities:                                    |                            |                             |                       |
| Due Within One Year                                        | 5,178,984                  | -                           | 5,178,984             |
| Due In More Than One Year                                  | <u>232,459,231</u>         | <u>-</u>                    | <u>232,459,231</u>    |
| Total Noncurrent Liabilities                               | <u>237,638,215</u>         | <u>-</u>                    | <u>237,638,215</u>    |
| Total Liabilities                                          | 254,800,153                | 56,436                      | 254,856,589           |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                       |                            |                             |                       |
| Deferred Credits on Proportionate Share of Pension - PSERS | 6,684,000                  | -                           | 6,684,000             |
| Deferred Credits OPEB - Single Employer                    | 1,298,888                  | -                           | 1,298,888             |
| Deferred Credits on Proportionate Share of OPEB - PSERS    | <u>993,000</u>             | <u>-</u>                    | <u>993,000</u>        |
| Total Deferred Inflows of Resources                        | <u>8,975,888</u>           | <u>-</u>                    | <u>8,975,888</u>      |
| <b>NET POSITION (DEFICIT)</b>                              |                            |                             |                       |
| Net Investment in Capital Assets                           | 50,654,705                 | 1,392,996                   | 52,047,701            |
| Restricted                                                 | 7,320,693                  | -                           | 7,320,693             |
| Unrestricted (Deficit)                                     | <u>(68,672,132)</u>        | <u>2,021,287</u>            | <u>(66,650,845)</u>   |
| Total Net Position (Deficit)                               | <u>\$ (10,696,734)</u>     | <u>\$ 3,414,283</u>         | <u>\$ (7,282,451)</u> |

See Accompanying Notes to Financial Statements.

**CONESTOGA VALLEY SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2025**

| Functions/Programs                                          | Expenses              | Program Revenues           |                                          |                                        | Net (Expense) Revenue and<br>Change In Net Position (Deficit) |                             |                       |
|-------------------------------------------------------------|-----------------------|----------------------------|------------------------------------------|----------------------------------------|---------------------------------------------------------------|-----------------------------|-----------------------|
|                                                             |                       | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                                    | Business-type<br>Activities | Total                 |
| <b>GOVERNMENTAL ACTIVITIES</b>                              |                       |                            |                                          |                                        |                                                               |                             |                       |
| Instruction                                                 | \$ 61,609,989         | \$ 235,442                 | \$ 14,481,599                            | \$ -                                   | \$ (46,892,948)                                               | \$ -                        | \$ (46,892,948)       |
| Instructional Student Support                               | 7,893,618             | -                          | 829,237                                  | -                                      | (7,064,381)                                                   | -                           | (7,064,381)           |
| Administrative and Financial Support Services               | 7,993,640             | -                          | 775,583                                  | -                                      | (7,218,057)                                                   | -                           | (7,218,057)           |
| Operation and Maintenance of Plant Services                 | 10,254,901            | 138,753                    | 57,838                                   | 159,074                                | (9,899,236)                                                   | -                           | (9,899,236)           |
| Pupil Transportation                                        | 3,700,903             | -                          | 1,175,454                                | -                                      | (2,525,449)                                                   | -                           | (2,525,449)           |
| Student Activities                                          | 2,296,593             | 142,502                    | 238,237                                  | -                                      | (1,915,854)                                                   | -                           | (1,915,854)           |
| Community Services                                          | 39,724                | -                          | -                                        | -                                      | (39,724)                                                      | -                           | (39,724)              |
| Interest and Amortization Expense                           |                       |                            |                                          |                                        |                                                               |                             |                       |
| Related to Noncurrent Liabilities                           | 4,110,631             | -                          | 197,987                                  | -                                      | (3,912,644)                                                   | -                           | (3,912,644)           |
| Total Governmental Activities                               | 97,899,999            | 516,697                    | 17,755,935                               | 159,074                                | (79,468,293)                                                  | -                           | (79,468,293)          |
| <b>BUSINESS-TYPE ACTIVITIES</b>                             |                       |                            |                                          |                                        |                                                               |                             |                       |
| Food Service                                                | 2,915,212             | 581,029                    | 2,184,160                                | -                                      | -                                                             | (150,023)                   | (150,023)             |
| Total Primary Government                                    | <u>\$ 100,815,211</u> | <u>\$ 1,097,726</u>        | <u>\$ 19,940,095</u>                     | <u>\$ 159,074</u>                      | (79,468,293)                                                  | (150,023)                   | (79,618,316)          |
| <b>GENERAL REVENUES</b>                                     |                       |                            |                                          |                                        |                                                               |                             |                       |
| Property Taxes Levied for General Purposes                  |                       |                            |                                          |                                        | 54,636,399                                                    | -                           | 54,636,399            |
| Earned Income Taxes Levied for General Purposes             |                       |                            |                                          |                                        | 6,339,808                                                     | -                           | 6,339,808             |
| Other Taxes                                                 |                       |                            |                                          |                                        | 2,054,306                                                     | -                           | 2,054,306             |
| Grants and Entitlements Not Restricted to Specific Programs |                       |                            |                                          |                                        | 9,466,355                                                     | -                           | 9,466,355             |
| Investment Earnings                                         |                       |                            |                                          |                                        | 3,124,689                                                     | 41,047                      | 3,165,736             |
| <b>TRANSFERS</b>                                            |                       |                            |                                          |                                        | <u>(249,615)</u>                                              | <u>249,615</u>              | <u>-</u>              |
| Total General Revenues and Transfers                        |                       |                            |                                          |                                        | 75,371,942                                                    | 290,662                     | 75,662,604            |
| <b>CHANGE IN NET POSITION (DEFICIT)</b>                     |                       |                            |                                          |                                        | (4,096,351)                                                   | 140,639                     | (3,955,712)           |
| Net Position (Deficit) - Beginning of Year                  |                       |                            |                                          |                                        | (4,291,845)                                                   | 3,273,644                   | (1,018,201)           |
| Net Position (Deficit) Effect of Restatement (Note 17)      |                       |                            |                                          |                                        | <u>(2,308,538)</u>                                            | <u>-</u>                    | <u>(2,308,538)</u>    |
| Net Position (Deficit) - Beginning of Year, Restated        |                       |                            |                                          |                                        | (6,600,383)                                                   | 3,273,644                   | (3,326,739)           |
| <b>NET POSITION (DEFICIT) - END OF YEAR</b>                 |                       |                            |                                          |                                        | <u>\$ (10,696,734)</u>                                        | <u>\$ 3,414,283</u>         | <u>\$ (7,282,451)</u> |

See Accompanying Notes to Financial Statements.

**CONESTOGA VALLEY SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2025**

|                                                                             | General<br>Fund      | Capital<br>Projects<br>Fund | Debt<br>Service<br>Fund | Nonmajor<br>Governmental<br>Funds | Total                |
|-----------------------------------------------------------------------------|----------------------|-----------------------------|-------------------------|-----------------------------------|----------------------|
| <b>ASSETS</b>                                                               |                      |                             |                         |                                   |                      |
| Cash                                                                        | \$ 14,189,736        | \$ 24,882,439               | \$ -                    | \$ 502,154                        | \$ 39,574,329        |
| Investments                                                                 | 3,000,000            | 4,117,504                   | -                       | -                                 | 7,117,504            |
| Taxes Receivable                                                            | 2,116,309            | -                           | -                       | -                                 | 2,116,309            |
| Due from Other Funds                                                        | 1,379,291            | -                           | -                       | -                                 | 1,379,291            |
| Due from Other Governments                                                  | 3,225,374            | -                           | -                       | -                                 | 3,225,374            |
| Other Receivables                                                           | 303,900              | -                           | -                       | 10,629                            | 314,529              |
| Escrow Deposits                                                             | 1,227,079            | -                           | -                       | -                                 | 1,227,079            |
| Prepaid Items                                                               | 411,038              | -                           | -                       | -                                 | 411,038              |
| Total Assets                                                                | <u>\$ 25,852,727</u> | <u>\$ 28,999,943</u>        | <u>\$ -</u>             | <u>\$ 512,783</u>                 | <u>\$ 55,365,453</u> |
| <b>LIABILITIES, DEFERRED<br/>INFLOWS OF RESOURCES<br/>AND FUND BALANCES</b> |                      |                             |                         |                                   |                      |
| <b>LIABILITIES</b>                                                          |                      |                             |                         |                                   |                      |
| Accounts Payable                                                            | \$ 1,950,051         | \$ 3,793,729                | \$ -                    | \$ 1,285                          | \$ 5,745,065         |
| Due To Other Funds                                                          | 540,090              | 1,375,795                   | -                       | -                                 | 1,915,885            |
| Accrued Salaries, Payroll                                                   |                      |                             |                         |                                   |                      |
| Withholdings and Benefits                                                   | 9,185,814            | -                           | -                       | -                                 | 9,185,814            |
| Unearned Revenue                                                            | 136,413              | -                           | -                       | -                                 | 136,413              |
| Total Liabilities                                                           | <u>11,812,368</u>    | <u>5,169,524</u>            | <u>-</u>                | <u>1,285</u>                      | <u>16,983,177</u>    |
| <b>DEFERRED INFLOWS OF<br/>RESOURCES</b>                                    |                      |                             |                         |                                   |                      |
| Unavailable Revenues - Property and<br>Per Capita Taxes                     | 370,396              | -                           | -                       | -                                 | 370,396              |
| <b>FUND BALANCES</b>                                                        |                      |                             |                         |                                   |                      |
| Nonspendable:                                                               |                      |                             |                         |                                   |                      |
| Prepaid Expenses                                                            | 411,038              | -                           | -                       | -                                 | 411,038              |
| Restricted for:                                                             |                      |                             |                         |                                   |                      |
| Capital Projects                                                            | -                    | 23,830,419                  | -                       | -                                 | 23,830,419           |
| Athletic Facilities Improvement                                             | -                    | -                           | -                       | 262,056                           | 262,056              |
| Extra-Curricular Activities                                                 | -                    | -                           | -                       | 204,154                           | 204,154              |
| Student Sponsored Activities                                                | -                    | -                           | -                       | 45,288                            | 45,288               |
| Committed to:                                                               |                      |                             |                         |                                   |                      |
| Retirement Rate Stabilization                                               | 1,811,059            | -                           | -                       | -                                 | 1,811,059            |
| Health Savings Accounts                                                     | 300,000              | -                           | -                       | -                                 | 300,000              |
| Special Education Costs                                                     | 125,000              | -                           | -                       | -                                 | 125,000              |
| Future Debt Service Obligations                                             | 904,600              | -                           | -                       | -                                 | 904,600              |
| Property Tax Assessment Appeals<br>and Tax Increment Financing              | -                    | -                           | -                       | -                                 | -                    |
| Inflation Stabilization                                                     | -                    | -                           | -                       | -                                 | -                    |
| Assigned to:                                                                |                      |                             |                         |                                   |                      |
| Assessment Appeals                                                          | 2,050,000            | -                           | -                       | -                                 | 2,050,000            |
| Inflation Stabilization                                                     | 1,100,000            | -                           | -                       | -                                 | 1,100,000            |
| Unassigned                                                                  | 6,968,266            | -                           | -                       | -                                 | 6,968,266            |
| Total Fund Balances                                                         | <u>13,669,963</u>    | <u>23,830,419</u>           | <u>-</u>                | <u>511,498</u>                    | <u>38,011,880</u>    |
| Total Liabilities, Deferred<br>Inflows of Resources and<br>Fund Balances    | <u>\$ 25,852,727</u> | <u>\$ 28,999,943</u>        | <u>\$ -</u>             | <u>\$ 512,783</u>                 | <u>\$ 55,365,453</u> |

See Accompanying Notes to Financial Statements.

**CONESTOGA VALLEY SCHOOL DISTRICT  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO NET POSITION (DEFICIT)  
OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION  
JUNE 30, 2025**

|                                                                                                                                                                                                                                                                                     |                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Total Governmental Fund Balances                                                                                                                                                                                                                                                    | \$ 38,011,880                 |
| Amounts reported for governmental activities in the statement of net position, are different because:                                                                                                                                                                               |                               |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.                                                                                                                                  | 165,672,310                   |
| Deferred outflows of resources and deferred inflows of resources related to pensions and other post-employment benefits are not reported in the governmental funds balance sheet.                                                                                                   | 21,616,967                    |
| Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources on the governmental funds balance sheet.                        | 370,396                       |
| The Internal Service Fund is used by management to charge the cost of health insurance claims to the General Fund. The assets and liabilities of the District's Internal Service Fund are included in the governmental activities on the government-wide statement of net position. | 2,890,021                     |
| Noncurrent liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds balance sheet.                                                                                                                         | (237,638,215)                 |
| Accrued interest payable on long-term liabilities is included in the statement of net position, but is excluded from the governmental funds balance sheet until due and payable.                                                                                                    | <u>(1,620,093)</u>            |
| Net Position (Deficit) of Governmental Activities                                                                                                                                                                                                                                   | <u><u>\$ (10,696,734)</u></u> |

See Accompanying Notes to Financial Statements.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2025**

|                                                                  | Major Funds          |                      |             | Nonmajor          |                      |
|------------------------------------------------------------------|----------------------|----------------------|-------------|-------------------|----------------------|
|                                                                  | General              | Capital              | Debt        | Governmental      | Total                |
|                                                                  | Fund                 | Projects             | Service     | Funds             |                      |
|                                                                  |                      | Fund                 | Fund        |                   |                      |
| <b>REVENUES</b>                                                  |                      |                      |             |                   |                      |
| Local Sources                                                    | \$ 65,324,485        | \$ 1,736,989         | \$ -        | \$ 114,413        | \$ 67,175,887        |
| State Sources                                                    | 23,129,613           | -                    | -           | -                 | 23,129,613           |
| Federal Sources                                                  | 4,000,928            | -                    | -           | -                 | 4,000,928            |
| Total Revenues                                                   | 92,455,026           | 1,736,989            | -           | 114,413           | 94,306,428           |
| <b>EXPENDITURES</b>                                              |                      |                      |             |                   |                      |
| Current:                                                         |                      |                      |             |                   |                      |
| Instruction                                                      | 56,761,281           | 1,454,935            | -           | -                 | 58,216,216           |
| Support Services                                                 | 26,331,905           | 986,619              | -           | -                 | 27,318,524           |
| Operation of Noninstructional Services                           | 2,078,290            | -                    | -           | 89,428            | 2,167,718            |
| Facilities Acquisition, Construction and Improvement Services    | 165,821              | 18,399,757           | -           | -                 | 18,565,578           |
| Debt Service:                                                    |                      |                      |             |                   |                      |
| Principal                                                        | 909,391              | -                    | 3,665,000   | -                 | 4,574,391            |
| Interest                                                         | 39,480               | -                    | 4,729,147   | -                 | 4,768,627            |
| Total Expenditures                                               | 86,286,168           | 20,841,311           | 8,394,147   | 89,428            | 115,611,054          |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | 6,168,858            | (19,104,322)         | (8,394,147) | 24,985            | (21,304,626)         |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                      |                      |             |                   |                      |
| Sale of/Compensation for Capital Assets                          | 44,263               | -                    | -           | -                 | 44,263               |
| Issuance of Right-to-Use Arrangements                            | -                    | 1,454,935            | -           | -                 | 1,454,935            |
| Transfers In                                                     | 488,698              | -                    | 8,394,147   | -                 | 8,882,845            |
| Transfers Out                                                    | (8,394,147)          | (738,313)            | -           | -                 | (9,132,460)          |
| Total Other Financing Sources (Uses)                             | (7,861,186)          | 716,622              | 8,394,147   | -                 | 1,249,583            |
| <b>NET CHANGE IN FUND BALANCES</b>                               | (1,692,328)          | (18,387,700)         | -           | 24,985            | (20,055,043)         |
| Fund Balances - Beginning of Year                                | 15,362,291           | 42,218,119           | -           | 486,513           | 58,066,923           |
| <b>FUND BALANCES - END OF YEAR</b>                               | <u>\$ 13,669,963</u> | <u>\$ 23,830,419</u> | <u>\$ -</u> | <u>\$ 511,498</u> | <u>\$ 38,011,880</u> |

See Accompanying Notes to Financial Statements.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGE IN NET POSITION (DEFICIT)**  
**OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2025**

Net Change In Fund Balances - Governmental Funds \$ (20,055,043)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlay expenditures exceed depreciation/amortization expense and the net book value of disposed of capital assets in the current period.

|                                           |                    |            |
|-------------------------------------------|--------------------|------------|
| Capital Outlay Expenditures               | 19,451,734         |            |
| Net Book Value Disposed of Capital Assets | (291,457)          |            |
| Depreciation/Amortization Expense         | <u>(6,857,271)</u> | 12,303,006 |

Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Deferred inflows of resources increased by this amount in the current period.

|                                             |                |         |
|---------------------------------------------|----------------|---------|
| Deferred Inflows of Resources June 30, 2024 | (233,624)      |         |
| Deferred Inflows of Resources June 30, 2025 | <u>370,396</u> | 136,772 |

The Internal Service Fund is used by management to charge the cost of health insurance claims to the General Fund. The change in net position of the Internal Service Fund is reported with the governmental activities.

(765,363)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on the change in net position of governmental activities. Also, governmental funds report the effect of premiums, discounts and similar items when long-term debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

|                                                                       |                |           |
|-----------------------------------------------------------------------|----------------|-----------|
| Repayment of Bonds and Notes Payable                                  | 3,665,000      |           |
| Issuance of Leases and Subscriptions Payable                          | (1,454,935)    |           |
| Repayment of Leases and Subscriptions Payable                         | 1,142,011      |           |
| Amortization of Discounts, Premiums and Deferred Amounts on Refunding | <u>390,583</u> | 3,742,659 |

Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore are not reported as expenditures on governmental funds.

|                                                                    |                 |                |
|--------------------------------------------------------------------|-----------------|----------------|
| Current Year Change in:                                            |                 |                |
| Accrued Interest Payable                                           | 34,793          |                |
| Compensated Absences                                               | (521,356)       |                |
| Accrued Retirement Bonus                                           | 403,885         |                |
| Net Pension Liability - PSERS and Deferred Outflows and Inflows    | 992,170         |                |
| OPEB Liability - Single Employer and Deferred Outflows and Inflows | (339,967)       |                |
| Net OPEB Liability - PSERS and Deferred Outflows and Inflows       | <u>(27,907)</u> | <u>541,618</u> |

Change in Net Position (Deficit) of Governmental Activities \$ (4,096,351)

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2025**

|                                                        | <u>Major Fund</u><br><u>Food Service</u><br><u>Fund</u> | <u>Internal</u><br><u>Service</u><br><u>Fund</u> | <u>Total</u>               |
|--------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------|----------------------------|
| <b>ASSETS</b>                                          |                                                         |                                                  |                            |
| Current Assets                                         |                                                         |                                                  |                            |
| Cash                                                   | \$ 1,892,653                                            | \$ 2,638,618                                     | \$ 4,531,271               |
| Due from Other Governments                             | -                                                       | -                                                | -                          |
| Due from Other Funds                                   | 30,282                                                  | 509,808                                          | 540,090                    |
| Other Receivables                                      | 93,535                                                  | 216,148                                          | 309,683                    |
| Inventories                                            | 64,749                                                  | -                                                | 64,749                     |
| Total Current Assets                                   | <u>2,081,219</u>                                        | <u>3,364,574</u>                                 | <u>5,445,793</u>           |
| Noncurrent Assets                                      |                                                         |                                                  |                            |
| Capital Assets, Not Being Depreciated                  | 246,495                                                 | -                                                | 246,495                    |
| Capital Assets, Net of Depreciation                    | <u>1,146,501</u>                                        | <u>-</u>                                         | <u>1,146,501</u>           |
| Total Noncurrent Assets                                | <u>1,392,996</u>                                        | <u>-</u>                                         | <u>1,392,996</u>           |
| Total Assets                                           | 3,474,215                                               | 3,364,574                                        | 6,838,789                  |
| <b>LIABILITIES</b>                                     |                                                         |                                                  |                            |
| Accounts Payable                                       | 5,637                                                   | 474,553                                          | 480,190                    |
| Due to Other Funds                                     | 3,496                                                   | -                                                | 3,496                      |
| Accrued Salaries, Payroll Withholdings<br>and Benefits | 2,332                                                   | -                                                | 2,332                      |
| Unearned Revenue                                       | <u>48,467</u>                                           | <u>-</u>                                         | <u>48,467</u>              |
| Total Liabilities                                      | <u>59,932</u>                                           | <u>474,553</u>                                   | <u>534,485</u>             |
| <b>NET POSITION</b>                                    |                                                         |                                                  |                            |
| Net Investment in Capital Assets                       | 1,392,996                                               | -                                                | 1,392,996                  |
| Unrestricted                                           | <u>2,021,287</u>                                        | <u>2,890,021</u>                                 | <u>4,911,308</u>           |
| Total Net Position                                     | <u><u>\$ 3,414,283</u></u>                              | <u><u>\$ 2,890,021</u></u>                       | <u><u>\$ 6,304,304</u></u> |

See Accompanying Notes to Financial Statements.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2025**

|                                               | <u>Major Fund</u><br><u>Food Service</u><br><u>Fund</u> | <u>Internal</u><br><u>Service</u><br><u>Fund</u> | <u>Total</u>               |
|-----------------------------------------------|---------------------------------------------------------|--------------------------------------------------|----------------------------|
| <b>OPERATING REVENUES</b>                     |                                                         |                                                  |                            |
| Charges for Services                          | \$ 581,029                                              | \$ 6,405,000                                     | \$ 6,986,029               |
| <b>OPERATING EXPENSES</b>                     |                                                         |                                                  |                            |
| Salaries                                      | 143,849                                                 | -                                                | 143,849                    |
| Employee Benefits                             | 80,341                                                  | 6,059,169                                        | 6,139,510                  |
| Purchased Services - Food Service Management  | 1,113,712                                               | -                                                | 1,113,712                  |
| Purchased Professional and Technical Services | 6,792                                                   | 1,156,832                                        | 1,163,624                  |
| Purchased Property Services                   | 24,420                                                  | -                                                | 24,420                     |
| Other Purchased Services                      | 2,747                                                   | -                                                | 2,747                      |
| Supplies                                      | 1,379,387                                               | -                                                | 1,379,387                  |
| Depreciation                                  | 163,169                                                 | -                                                | 163,169                    |
| Other                                         | 795                                                     | -                                                | 795                        |
| Total Operating Expenses                      | <u>2,915,212</u>                                        | <u>7,216,001</u>                                 | <u>10,131,213</u>          |
| <b>OPERATING LOSS</b>                         | (2,334,183)                                             | (811,001)                                        | (3,145,184)                |
| <b>NONOPERATING REVENUES (EXPENSES)</b>       |                                                         |                                                  |                            |
| Earnings on Investments                       | 41,047                                                  | 45,638                                           | 86,685                     |
| State Sources                                 | 340,959                                                 | -                                                | 340,959                    |
| Federal Sources                               | 1,843,201                                               | -                                                | 1,843,201                  |
| Total Nonoperating Revenues (Expenses)        | <u>2,225,207</u>                                        | <u>45,638</u>                                    | <u>2,270,845</u>           |
| <b>CHANGE IN NET POSITION BEFORE TRANSFER</b> | (108,976)                                               | (765,363)                                        | (874,339)                  |
| <b>TRANSFERS IN</b>                           | <u>249,615</u>                                          | <u>-</u>                                         | <u>249,615</u>             |
| <b>CHANGE IN NET POSITION</b>                 | 140,639                                                 | (765,363)                                        | (624,724)                  |
| Net Position - Beginning of Year              | <u>3,273,644</u>                                        | <u>3,655,384</u>                                 | <u>6,929,028</u>           |
| <b>NET POSITION - END OF YEAR</b>             | <u><u>\$ 3,414,283</u></u>                              | <u><u>\$ 2,890,021</u></u>                       | <u><u>\$ 6,304,304</u></u> |

See Accompanying Notes to Financial Statements.

**CONESTOGA VALLEY SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2025**

|                                                                         | <u>Major Fund</u><br><u>Food Service</u><br><u>Fund</u> | <u>Internal</u><br><u>Service</u><br><u>Fund</u> | <u>Total</u>               |
|-------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------|----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                             |                                                         |                                                  |                            |
| Cash Received from Charges for Services                                 | \$ 528,275                                              | \$ -                                             | \$ 528,275                 |
| Cash Received from Assessments Made to<br>Other Funds                   | -                                                       | 6,754,435                                        | 6,754,435                  |
| Cash Payments to Employees for Services                                 | (222,671)                                               | -                                                | (222,671)                  |
| Cash Payments for Insurance Claims                                      | -                                                       | (6,154,130)                                      | (6,154,130)                |
| Cash Payments to Suppliers for Goods<br>and Services                    | (3,669,908)                                             | -                                                | (3,669,908)                |
| Cash Payments for Other Operating Expenses                              | <u>-</u>                                                | <u>(1,156,832)</u>                               | <u>(1,156,832)</u>         |
| Net Cash Used by<br>Operating Activities                                | (3,364,304)                                             | (556,527)                                        | (3,920,831)                |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING<br/>ACTIVITIES</b>              |                                                         |                                                  |                            |
| State Sources                                                           | 343,448                                                 | -                                                | 343,448                    |
| Federal Sources                                                         | <u>1,676,571</u>                                        | <u>-</u>                                         | <u>1,676,571</u>           |
| Net Cash Provided by<br>Noncapital Financing Activities                 | 2,020,019                                               | -                                                | 2,020,019                  |
| <b>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES</b>     |                                                         |                                                  |                            |
| Acquisition of Capital Assets                                           | <u>(20,615)</u>                                         | <u>-</u>                                         | <u>(20,615)</u>            |
| Net Cash Provided (Used) by<br>Capital and Related Financing Activities | (20,615)                                                | -                                                | (20,615)                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                             |                                                         |                                                  |                            |
| Earnings on Investments                                                 | <u>41,047</u>                                           | <u>45,638</u>                                    | <u>86,685</u>              |
| Net Cash Provided by<br>Investing Activities                            | <u>41,047</u>                                           | <u>45,638</u>                                    | <u>86,685</u>              |
| <b>NET CHANGE IN CASH</b>                                               | (1,323,853)                                             | (510,889)                                        | (1,834,742)                |
| Cash - Beginning of Year                                                | <u>3,216,506</u>                                        | <u>3,149,507</u>                                 | <u>6,366,013</u>           |
| <b>CASH - END OF YEAR</b>                                               | <u><u>\$ 1,892,653</u></u>                              | <u><u>\$ 2,638,618</u></u>                       | <u><u>\$ 4,531,271</u></u> |

See Accompanying Notes to Financial Statements.

**CONESTOGA VALLEY SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2025**

|                                                                                          | <u>Major Fund<br/>Food Service<br/>Fund</u> | <u>Internal<br/>Service<br/>Fund</u> | <u>Total</u>          |
|------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------------|-----------------------|
| <b>RECONCILIATION OF OPERATING LOSS<br/>TO NET CASH USED BY<br/>OPERATING ACTIVITIES</b> |                                             |                                      |                       |
| Operating Loss                                                                           | \$ (2,334,183)                              | \$ (811,001)                         | \$ (3,145,184)        |
| Adjustments to Reconcile Operating Loss to<br>Net Cash Used by Operating Activities:     |                                             |                                      |                       |
| Depreciation                                                                             | 163,169                                     | -                                    | 163,169               |
| Donated Commodities Used                                                                 | 183,268                                     | -                                    | 183,268               |
| (Increase) Decrease in:                                                                  |                                             |                                      |                       |
| Due from Other Funds                                                                     | (29,572)                                    | 346,007                              | 316,435               |
| Other Receivables                                                                        | (24,689)                                    | 3,428                                | (21,261)              |
| Prepaid Expenses                                                                         | -                                           | -                                    | -                     |
| Inventories                                                                              | 28,405                                      | -                                    | 28,405                |
| Increase (Decrease) in:                                                                  |                                             |                                      |                       |
| Accounts Payable                                                                         | 1,270                                       | (94,961)                             | (93,691)              |
| Due to Other Funds                                                                       | (1,325,426)                                 | -                                    | (1,325,426)           |
| Accrued Salaries, Payroll Withholdings<br>and Benefits                                   | 1,519                                       | -                                    | 1,519                 |
| Unearned Revenue                                                                         | (28,065)                                    | -                                    | (28,065)              |
| Net Cash Used by<br>Operating Activities                                                 | <u>\$ (3,364,304)</u>                       | <u>\$ (556,527)</u>                  | <u>\$ (3,920,831)</u> |
| <b>SUPPLEMENTAL DISCLOSURES OF CASH<br/>FLOW INFORMATION</b>                             |                                             |                                      |                       |
| Noncash Noncapital Financing Activity                                                    |                                             |                                      |                       |
| USDA Donated Commodities                                                                 | <u>\$ 183,268</u>                           | <u>\$ -</u>                          | <u>\$ 183,268</u>     |
| Noncash Capital and Related Financing Activity                                           |                                             |                                      |                       |
| Capital Contribution                                                                     | <u>\$ 249,615</u>                           | <u>\$ -</u>                          | <u>\$ 249,615</u>     |

See Accompanying Notes to Financial Statements.

**CONESTOGA VALLEY SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2025**

|                                   | <u>Custodial<br/>Funds</u>   |
|-----------------------------------|------------------------------|
| <b>ASSETS</b>                     |                              |
| Cash                              | \$ 351,175                   |
| Other Receivables                 | 1,935                        |
| Total Assets                      | <u>353,110</u>               |
| <br><b>NET POSITION</b>           |                              |
| Restricted for Student Activities | 156,610                      |
| Restricted for Scholarships       | <u>196,500</u>               |
| <br>Total Net Position            | <br><u><u>\$ 353,110</u></u> |

*See Accompanying Notes to Financial Statements.*

**CONESTOGA VALLEY SCHOOL DISTRICT  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
YEAR ENDED JUNE 30, 2025**

|                                    | Custodial<br>Funds       |
|------------------------------------|--------------------------|
| <b>ADDITIONS</b>                   |                          |
| Receipts from Student Groups       | \$ 151,794               |
| Local Contributions                | 19,519                   |
| Total Additions                    | <u>171,313</u>           |
| <b>DEDUCTIONS</b>                  |                          |
| Scholarships Awarded and Fees Paid | 21,780                   |
| Student Activities Disbursements   | 138,908                  |
| Total Deductions                   | <u>160,688</u>           |
| <b>CHANGE IN NET POSITION</b>      | 10,625                   |
| Net Position - Beginning of Year   | <u>342,485</u>           |
| <b>NET POSITION - END OF YEAR</b>  | <u><u>\$ 353,110</u></u> |

*See Accompanying Notes to Financial Statements.*

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 ORGANIZATION AND PURPOSE**

Conestoga Valley School District (the District) operates four elementary schools, one middle school and a high school and a virtual academy to provide education and related services to the residents in the Townships of East Lampeter, Upper Leacock and West Earl. The District operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provisions of the School Laws of Pennsylvania as a school district of the second class. The District operates under a locally elected nine-member board form of government (the School Board).

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies are as follows:

**Reporting Entity**

GASB has established the criteria for determining the activities, organizations and functions of government to be included in the financial statements of the reporting entity. In evaluating the District as a reporting entity, management has addressed all potential component units which may or may not fall within the District's accountability. The criteria used to evaluate component units for possible inclusion as part of the District's reporting entity are financial accountability and the nature and significance of the relationship. The District is considered to be an independent reporting entity and has no component units.

**Basis of Presentation**

**Government-Wide Financial Statements**

The statement of net position (deficit) and the statement of activities display information about the District as a whole. These statements distinguish between activities that are governmental and those that are considered business-type activities. These statements include the financial activities of the primary government except for fiduciary funds.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flow. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared as further defined below. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements of governmental funds.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

Government-Wide Financial Statements (Continued)

The government-wide statement of net position (deficit) presents the financial position of the District which is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources and is classified in one of three components. Net investment in capital assets consists of capital assets net of accumulated depreciation/amortization and reduced by the outstanding balances of borrowing attributable to acquiring, constructing or improving those assets. The net position of the District is reported as restricted when constraints placed on net position use is 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. Unrestricted net position is the net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

The statement of net position (deficit) includes separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense) until that time. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

The government-wide statement of activities presents a comparison between expenses and program revenues for each function of the business-type activities of the District and for each governmental function. Expenses are those that are specifically associated with a service or program and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues which are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each function is self-financing or draws from the general revenues of the District.

Except for interfund activity and balances between the funds that underlie governmental activities and the funds that underlie business-type activities, which are reported as transfers and internal balances, the effect of interfund activity has been removed from these statements.

Fund Financial Statements

During the school year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Fiduciary fund financial statements are presented by fund type.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

Governmental Funds

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. The District reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Capital Projects Fund accounts for financial resources restricted, committed or assigned to be used for capital expenditures or for the acquisition, construction of capital facilities, improvements and/or equipment.

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of long-term principal, interest and other related costs.

In addition, the District reports the following nonmajor governmental funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. These funds include the District's Athletic Facilities Improvement Fund, Extra-Curricular Fund and Student Sponsored Activity Fund.

**Revenue Recognition**

In applying the "susceptible to accrual concept" under the modified accrual basis, revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers tax revenue to be available if collected within 60 days of the end of the fiscal period. Revenue from federal, state, and other grants designated for payment of specific District expenditures is recognized when the related expenditures are incurred; accordingly, when such funds are received, they are reported as unearned revenues until earned. The District considers federal, state, and other grant revenues to be available if they can be used to finance expenditures within the current period or one year. Deferred inflows of resources are reported in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Other receipts are recorded as revenue when received in cash because they are generally not measurable until actually received.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, special termination benefits, other post-employment benefits and claims and judgments are recorded only when payment is due. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

Proprietary Funds

Like the government-wide financial statements, proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. The economic resource focus concerns determining costs as a means of maintaining the capital investment and management control. Revenues are recognized when they are earned and expenses are recognized when they are incurred. Allocations of certain costs, such as depreciation, are recorded in proprietary funds. The District reports the following proprietary funds:

The Food Service Fund accounts for the revenues and costs of providing meals to students during the school year.

The Internal Service Fund is used to account for the District's self-funded health insurance program.

These funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenues of the District's proprietary funds are charges for services. Operating expenses for the District's proprietary funds include payroll, employee benefits, supplies and administrative costs. All revenues or expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary Funds

Fiduciary funds reporting focuses on net assets and changes in net assets and are accounted for using the economic resources measurement focus and the accrual basis of accounting. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to account for assets held on behalf of individuals and/or governmental units and are , therefore not available to support the District's own programs. The District has two custodial funds consisting of funds held on behalf of the students and funds held as pass-through to provide annual scholarships to students as described by donor stipulations.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents**

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

**Investments**

Investments are stated at fair value based upon quoted market prices, except for certificates of deposit which are recorded at cost and external investment pools which are recorded at amortized cost, both of which approximate fair value.

**Fair Value Measurements of Assets and Liabilities**

GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the District. Unobservable inputs reflect the District's assumptions about the inputs market participants would use in pricing the asset or liability based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

*Level 1* - Valuations based on quoted prices in active markets for identical assets or liabilities that the District has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these assets and liabilities does not require a significant degree of judgment.

*Level 2* - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

*Level 3* - Valuations based on inputs that are unobservable, that is, inputs that reflect the District's own assumptions.

**Interfund Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/due from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Property Taxes**

Taxes are levied on July 1 and are payable in the following periods:

|                          |                                   |
|--------------------------|-----------------------------------|
| July 1 - August 31       | Discount period, 2% of gross levy |
| September 1 - October 31 | Face period                       |
| November 1 to collection | Penalty period, 10% of gross levy |
| January 1                | Lien date                         |

The County Board of Assessments determines assessed valuations of property and the Lancaster County Tax Collection Bureau bills and collects the District's property taxes. The tax on real estate for public school purposes for fiscal 2024-2025 was 15.7620 mills (\$15.7620 for \$1,000 of assessed valuation). The District experiences very small losses from uncollectible property taxes. Property taxes constitute a lien against real property and usually can be collected in full when title transfers. Only balances that remain after tax sales are written off each year. Accordingly, an allowance for doubtful accounts has not been established by the District for property taxes receivable.

Taxpayers within the District have the option of paying in three installments. These installments have the following due dates:

|                   |             |
|-------------------|-------------|
| Installment One   | August 31   |
| Installment Two   | October 31  |
| Installment Three | December 31 |

The discount (2%) is not applicable to installment payments; however, the penalty (10%) will be added if second and third installments are paid subsequent to the due dates.

**Unearned Revenues**

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

**Prepaid Items and Inventories**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide and fund financial statements.

All inventories are valued at the lower of cost (first-in, first-out method) or market.

**Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary fund financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Capital Assets (Continued)**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed, inclusive of ancillary costs.

Property, plant and equipment (net of salvage value) of the District is depreciated using the straight-line method over the following estimated useful lives:

|                            |                |
|----------------------------|----------------|
| Site Improvements          | 15 Years       |
| Buildings and Improvements | 20 to 50 Years |
| Furniture and Equipment    | 3 to 10 Years  |

**Leases and Subscriptions**

The District has entered into noncancellable leases and subscriptions. The District recognizes a lease or a subscription liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of an agreement, the District initially measures the lease or subscription liability at the present value of payments expected to be made during the lease or subscription term. Subsequently, the lease and subscription liability is reduced by the principal portion of lease payments made. The lease and subscription asset is initially measured as the initial amount of the lease or subscription liability, adjusted for lease or subscription payments made at or before the lease commencement date, plus certain initial costs. Subsequently, the lease or subscription asset is amortized on a straight-line basis over the shorter of the term of the contract or its useful life.

Key estimates and judgments include how the District determines (1) the discount rate it used to discount the expected lease or subscription payments to present value, (2) term, and (3) payments.

The District uses its estimated incremental borrowing rate as the discount rate for leases and subscriptions.

The lease or subscription term includes the noncancellable period of the lease or subscription. Lease and subscription payments included in the measurement of the lease or subscription liability is comprised of fixed payments.

The District monitors changes in circumstances that would require a remeasurement of its leases or subscriptions, and will remeasure the lease or subscription liability if certain changes occur that are expected to significantly affect the amount of the liabilities.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Impairment of Long-Lived Assets**

The District evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A capital asset is generally considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstances is outside the normal life cycle of the capital asset. If a capital asset is considered to be impaired, the amount of impairment is measured by the method that most reflects the decline in service utility of the capital asset at the lower of carrying value or fair value for impaired capital assets that will no longer be used by the District. No impairment losses were recognized in the year ended June 30, 2025.

**Compensated Absences**

The liability for compensated absences reported in the government-wide financial statements as a noncurrent liability consists of leave that has not been used that is attributable to services already rendered that accumulates and is more-likely-than-not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

**Accrued Retirement Bonus**

Upon voluntary retirement, employees with qualifying years of service according to their respective employment contract are eligible to receive a lump sum retirement bonus.

**Long-Term Obligations**

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bonds payable are reported net of the applicable bond premium or discount. Bond premiums and discounts are deferred and amortized over the life of the bonds. Deferred amounts on refunding are recorded as a deferred outflow of resources and amortized over the life of the old debt or the life of the new debt, whichever is shorter. All amounts are amortized using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources and uses. Premiums received and discounts paid on debt issuances are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures except for refundings paid from proceeds which are reported as other financing costs.

**Pension**

The District contributes to the Pennsylvania State Employee Retirement System (PSERS), a cost-sharing multiple employer defined benefit pension plan. GASB establishes standards for the measurement, recognition, and display of pension expense and related liabilities, deferred outflows and deferred inflows of resources related to pension, certain required supplementary information, and note disclosures.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Pension (Continued)**

For the purpose of measuring net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension and pension expense, information about the fiduciary net position of PSERS and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refund of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Other Postemployment Benefits (OPEB)**

The District's OPEB plans are accounted for under the provisions of GASB, which establishes standards for the measurement, recognition, and display of OPEB expense and related liabilities, deferred outflows and deferred inflows of resources related to other postemployment benefits, certain required supplementary information, and note disclosures. The District provides OPEB under the following two plans:

**PSERS OPEB Plan**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the PSERS and additions to/deductions from PSERS' fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**District OPEB Plan**

The District sponsors a single-employer defined benefit OPEB plan. For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. The District OPEB plan is unfunded.

**Deferred Outflows of Resources**

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. Deferred outflows of resources for pension relate to the District's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, differences between employer contributions and the proportionate share of total contributions reported by the pension plan, or changes in the internal allocation of the net pension liability between governmental and business-type activities or funds. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included in deferred outflows of resources are contributions made to the pension plan subsequent to the measurement date and prior to the District's year-end. The contributions will be recognized as a reduction in net pension liability in the following year.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Deferred Outflows of Resources (Continued)**

Deferred outflows of resources for other OPEB liabilities relate to the District's liability for OPEB other than pensions and related expenses and arise from the changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, differences between employer contributions and the proportionate share of total contributions reported by the plan, or changes in the internal allocation of the net OPEB liability between governmental and business-type activities or funds. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred outflow. Also included in deferred outflows of resource are contributions or OPEB payments made subsequent to the measurement date and prior to the District's year-end. These payments will be recognized as a reduction to the net other postemployment benefit liability in the following year.

**Deferred Inflows of Resources**

In addition to liabilities, the statement of net position and the governmental funds balance sheet includes a separate section for deferred inflows of resources. Deferred inflows of resources for pension relate to the District's net pension liability and pension expense and arise from changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, differences between employer contributions and the proportionate share of total contributions reported by the pension plan, or changes in the internal allocation of the net pension liability between governmental and business-type activities or funds.

These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

Deferred inflows of resources for OPEB liabilities relate to the District's liability for OPEB other than pensions and related expenses and arise from the changes in assumptions, actual versus expected results, changes in benefits, variances in expected versus actual investment earnings, changes in the employer's proportion, differences between employer contributions and the proportionate share of total contributions reported by the plan, or changes in the internal allocation of the net OPEB liability between governmental and business-type activities or funds. These amounts are deferred and amortized over either a closed 5-year period or the average remaining service life of all employees depending on what gave rise to the deferred inflow.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Equity**

As prescribed by GASB, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. The District reports the following fund balance classifications:

**Nonspendable**

Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form - such as inventory or prepaid insurance or (b) legally or contractually required to be maintained intact - such as a trust that must be retained in perpetuity.

**Restricted**

Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed**

Committed fund balances are amounts that can only be used for specific purposes determined by a formal action of the District's highest level of decision-making authority, the School Board. Committed amounts cannot be used for any other purpose unless the School Board removes those constraints by taking the same type of formal action (e.g., resolution).

**Assigned**

Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Assigned amounts are reviewed and approved by the Board.

Assigned fund balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as non-spendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue fund or the capital projects fund are assigned for purposes in accordance with the nature of their fund type.

**Unassigned**

Unassigned fund balance is the residual classification for the General Fund. This classification represents General Fund balance that has not been assigned to other funds, and that has not been restricted, committed or assigned to specific purposes within the General Fund.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Equity (Continued)**

**Unassigned (Continued)**

When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources-committed, assigned or unassigned-in order as needed.

The School Board has set a General Fund maximum unassigned fund balance of 8% of the following year's expenditure budget in accordance with guidelines prescribed by the Pennsylvania Department of Education.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Implementation of New Accounting Pronouncements**

Effective July 1, 2024, the District adopted the provisions of GASB Statement No. 101, *Compensated Absences* and GASB Statement No. 102, *Certain Risk Disclosures*.

The objective of GASB Statement No 101 is to update the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. GASB Statement No. 101 requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability is recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The District adopted the requirements of the statement effective July 1, 2024 and has applied the provisions of this standard to the beginning of the period of adoption. The effect of the implementation of GASB Statement No. 101 is more fully described in Note 17.

The objective of GASB Statement No. 102 is to improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to substantial impact. As a result, users have better information with which to understand and anticipate certain risks to a government's financial condition. The Implementation of GASB Statement No. 102 had no impact on the financial statements of the District for the year ended June 30, 2025.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**New Accounting Pronouncements**

GASB Statement No. 103, *Financial Reporting Model Improvements*, will be effective for the District for the year ending June 30, 2026. The objective of GASB Statement No. 103 is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, will be effective for the District for the year ending June 30, 2026. The objective of GASB Statement No. 104 is to improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments.

GASB Statement No. 105, *Subsequent Events*, will be effective for the District for the year ending June 30, 2027. The objective of GASB Statement No. 105 aims to improve consistency, comparability, and transparency in financial reporting for subsequent events, which are transactions or other events occurring after the financial statement date but before the statements are available to be issued.

**NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

An annual budget is adopted prior to the beginning of each year for the General Fund on a modified accrual basis of accounting. The General Fund is the only fund for which a budget is legally required, although project-length financial plans are adopted for the Capital Projects fund.

The District is required to publish notice by advertisement at least once in a newspaper of general circulation in the municipalities in which it is located, and within 20 days of final action, that the proposed budget has been prepared and is available for public inspection at the administrative offices of the District. Notice that public hearings will be held on the proposed operating budget must be included in the advertisement; such hearings are required to be scheduled at least 10 days prior to when final action on adoption is taken by the School Board.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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

**Budgetary Information (Continued)**

After the legal adoption of the budget, the School Board is required to file a copy of the budget with the Pennsylvania Department of Education by July 31. Additional copies of the budget also are required to be filed with the House Education Committee and the Senate Education Committee by September 15.

Legal budgetary control is maintained at the sub-function/major object level. The School Board may make transfers of funds appropriated in any particular item of expenditure by legislative action in accordance with Pennsylvania School Code. Management may amend the budget at the sub-function/sub-object level without approval from the School Board. Appropriations lapse at the end of the fiscal period. Budgetary information reflected in the financial statements is presented at or below the level of budgetary control and includes the effect of approved budget amendments.

**Expenditures in Excess of Appropriations**

The following General Fund functions and uses incurred expenditures and other financing uses in excess of appropriations in the following amounts for the year ended June 30, 2025:

|                                                       |              |
|-------------------------------------------------------|--------------|
| Special Programs                                      | \$ 1,600,303 |
| Pre-Kindergarten                                      | \$ 52,193    |
| Pupil Support Services                                | \$ 144,302   |
| Instructional Staff Services                          | \$ 15,037    |
| Pupil Health                                          | \$ 81,082    |
| Business Services                                     | \$ 66,967    |
| Operation and Maintenance of Plant Services           | \$ 259,456   |
| Student Transportation Services                       | \$ 147,269   |
| Support Services - Central                            | \$ 27,670    |
| Student Activities                                    | \$ 456,487   |
| Community Services                                    | \$ 21,802    |
| Facilities Acquisition, Construction and Improvement: |              |
| Improvement Services                                  | \$ 165,821   |
| Debt Service                                          | \$ 898,871   |

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 4 DEPOSITS AND INVESTMENTS**

State statutes authorize the District to invest in U.S. Treasury bills, U.S. agencies, time or share accounts of institutions insured by the Federal Deposit Insurance Corporation or in certificates of deposit when they are secured by proper bond or collateral, repurchase agreements, local government investment pools or mutual funds.

**Deposits**

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. At June 30, 2025, the carrying amount of the District's deposits was \$44,456,775 and the bank balance was \$45,271,952. The District is required by state statute to deposit funds in depositories that are either banks, banking institutions or trust companies located in Commonwealth of Pennsylvania. To the extent that such deposits exceed federal insurance, the depositories must pledge as collateral obligations of the United States, Commonwealth of Pennsylvania or any political subdivision. Under Act 72 of 1971, as amended, the depositories may meet this collateralization requirement by pooling appropriate securities to cover all public funds on deposit. Of the bank balance, \$500,000 was covered by federal depository insurance and \$10,218,466 was collateralized by the District's depositories in accordance with Act 72. The remaining cash deposits of the District are in the Pennsylvania School District Liquid Asset Fund (PSDLAF) and the Pennsylvania Local Government Investment Trust (PLGIT). Although not registered with the Securities and Exchange Commission and not subject to regulatory oversight, PSDLAF and PLGIT act like money market mutual funds in that their objective is to maintain a stable net asset value of \$1 per share, are rated by a nationally recognized statistical rating organization and are subject to an independent annual audit. As of June 30, 2025, PSDLAF and PLGIT were rated as AAA by a nationally recognized statistical rating agency.

**Escrow Deposits**

The District has entered into development agreements with East Lampeter Township and Upper Leacock Township (the Townships) to provide financial security to the Townships to guaranty that required improvements be made related to the property development associated with the new Gerald G. Huesken middle school and Smoketown Elementary. The development agreements required deposits totaling \$7,058,129, which will be released to the District as the improvements are completed. The escrow deposits are in an account with a financial institution in the name of the Township and totaled \$1,227,079 as of June 30, 2025.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 4 DEPOSITS AND INVESTMENTS (CONTINUED)**

**Investments**

At June 30, 2025, the District had the following investments:

| Investment Type                        | Fair Value          | Due Within<br>One Year |
|----------------------------------------|---------------------|------------------------|
| PSDLAF Collateralized Investment Pool  | \$ 3,000,000        | \$ 3,000,000           |
| U.S. Treasury and Agency<br>Securities | 4,117,504           | 4,117,504              |
| Total                                  | <u>\$ 7,117,504</u> | <u>\$ 7,117,504</u>    |

The District holds investments in the PSDLAF external investment pool, which is a qualifying external investment pool under GASB Statement No. 79. All investments in the pool are measured at amortized cost for financial reporting purposes. The pool invests exclusively in high-quality, highly liquid debt securities and monetary investments, commingled from multiple participants. The pool seeks to maintain a stable net asset value (NAV) of \$1 per share. As of June 30, 2025, PSDLAF was rated AAAM by S&P Global Ratings.

U.S. Treasury and agency securities were valued using Level 1 inputs.

**Custodial Credit Risk**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral security that are in the possession of an outside party. The District had no investments subject to custodial credit risk as of June 30, 2025.

**Interest Rate Risk**

The District's investment policy limits investment maturities in accordance with state statutes as a means of managing its exposure to fair value losses arising from increasing interest rates. The District's investment in U.S. Treasury and agency securities are subject to interest rate risk.

**Credit Risk**

The District's investment policy limits its investments that are not backed by the "full faith and credit" of the federal and state government to those with the highest credit rating available for such investments issued by a recognized statistical rating organization. The District's investments in U.S. Treasury and agency securities were rated AA+ by Standard and Poor's and Aa1 by Moody's as of June 30, 2025.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 5 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2025 was as follows:

|                                                              | Beginning<br>Balance  | Increases            | Decreases              | Ending<br>Balance     |
|--------------------------------------------------------------|-----------------------|----------------------|------------------------|-----------------------|
| <b>Governmental Activities:</b>                              |                       |                      |                        |                       |
| Capital Assets Not Being Depreciated/<br>Amortized:          |                       |                      |                        |                       |
| Land                                                         | \$ 2,306,905          | \$ -                 | \$ -                   | \$ 2,306,905          |
| Collections                                                  | 635,000               | -                    | -                      | 635,000               |
| Construction in Progress                                     | 30,789,383            | 15,442,595           | (24,952,688)           | 21,279,290            |
| Total Capital Assets Not Being<br>Depreciated/Amortized      | 33,731,288            | 15,442,595           | (24,952,688)           | 24,221,195            |
| Capital Assets Being Depreciated/<br>Amortized               |                       |                      |                        |                       |
| Site Improvements                                            | 3,229,495             | -                    | -                      | 3,229,495             |
| Buildings and Improvements                                   | 168,936,528           | 24,067,295           | -                      | 193,003,823           |
| Right-To-Use Lease Assets                                    | 3,450,814             | 1,454,935            | -                      | 4,905,749             |
| Right-To-Use Subscription Assets                             | 770,166               | -                    | -                      | 770,166               |
| Furniture and Equipment                                      | 16,824,816            | 3,439,597            | (1,389,499)            | 18,874,914            |
| Total Capital Assets Being<br>Depreciated                    | 193,211,819           | 28,961,827           | (1,389,499)            | 220,784,147           |
| Less Accumulated Depreciation/<br>Amortization               |                       |                      |                        |                       |
| Site Improvements                                            | (4,669,634)           | (117,312)            | -                      | (4,786,946)           |
| Buildings and Improvements                                   | (57,838,601)          | (3,944,648)          | -                      | (61,783,249)          |
| Right-To-Use Lease Assets                                    | (2,226,322)           | (820,075)            | -                      | (3,046,397)           |
| Right-To-Use Subscription Assets                             | (400,941)             | (241,754)            | -                      | (642,695)             |
| Furniture and Equipment                                      | (8,438,305)           | (1,733,482)          | 1,098,042              | (9,073,745)           |
| Total Accumulated Depreciation/<br>Amortization              | (73,573,803)          | (6,857,271)          | 1,098,042              | (79,333,032)          |
| Total Capital Assets Being<br>Depreciated/Amortized, Net     | 119,638,016           | 22,104,556           | (291,457)              | 141,451,115           |
| Governmental Activities, Net                                 | <u>\$ 153,369,304</u> | <u>\$ 37,547,151</u> | <u>\$ (25,244,145)</u> | <u>\$ 165,672,310</u> |
| <b>Business-Type Activities:</b>                             |                       |                      |                        |                       |
| Capital Assets Not Being Depreciated:                        |                       |                      |                        |                       |
| Construction in Progress                                     | \$ 7,660              | \$ 238,835           | \$ -                   | \$ 246,495            |
| Capital Assets Being Depreciated:                            |                       |                      |                        |                       |
| Machinery and Equipment                                      | 2,505,181             | 31,395               | -                      | 2,536,576             |
| Less: Accumulated Depreciation                               | (1,226,906)           | (163,169)            | -                      | (1,390,075)           |
| Total Business-Type Capital<br>Assets Being Depreciated, Net | 1,278,275             | (131,774)            | -                      | 1,146,501             |
| Business-Type Activities, Net                                | <u>\$ 1,285,935</u>   | <u>\$ 107,061</u>    | <u>\$ -</u>            | <u>\$ 1,392,996</u>   |

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 5 CAPITAL ASSETS (CONTINUED)**

Depreciation/amortization expense was charged to functions/programs of the District as follows:

|                                               |                     |
|-----------------------------------------------|---------------------|
| Governmental Activities                       |                     |
| Instruction                                   | \$ 4,678,399        |
| Instructional Student Support                 | 119,860             |
| Administrative and Financial Support Services | 546,503             |
| Operation and Maintenance of Plant Services   | 1,331,207           |
| Pupil Transportation                          | 5,450               |
| Student Activities                            | 175,852             |
| Total Depreciation Expense                    | <u>\$ 6,857,271</u> |
| Business-Type Activities                      |                     |
| Food Service                                  | <u>\$ 163,169</u>   |

As of June 30, 2025, the District had the following outstanding amounts remaining related to construction projects totaling \$6,213,582 for the Leola Elementary School.

**NOTE 6 INTERNAL RECEIVABLES, PAYABLES, AND TRANSFERS**

The composition of interfund balances as of June 30, 2025 is as follows:

| Receivable Fund       | Amount              | Payable Fund          | Amount              |
|-----------------------|---------------------|-----------------------|---------------------|
| Internal Service Fund | \$ 509,808          | General Fund          | \$ 509,808          |
| General Fund          | 1,375,795           | Capital Projects Fund | 1,375,795           |
| General Fund          | 3,496               | Food Service Fund     | 3,496               |
| Food Service Fund     | 30,282              | General Fund          | 30,282              |
| Total                 | <u>\$ 1,919,381</u> |                       | <u>\$ 1,919,381</u> |

Interfund balances between funds represent temporary loans recorded at year-end as the result of a final allocation of expenses.

A summary of interfund transfers for the year ended June 30, 2025 is as follows:

| Transfers In      | Amount              | Transfers Out         | Amount              |
|-------------------|---------------------|-----------------------|---------------------|
| Food Service Fund | \$ 249,615          | Capital Projects Fund | \$ 249,615          |
| Debt Service Fund | 8,394,147           | General Fund          | 8,394,147           |
| General Fund      | 488,698             | Capital Projects Fund | 488,698             |
| Total             | <u>\$ 9,132,460</u> |                       | <u>\$ 9,132,460</u> |

Transfers from the General Fund represent transfers to subsidize costs associated with the acquisition of capital assets and debt service requirements.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 7 CHANGE IN NONCURRENT LIABILITIES**

The following summarizes the changes in noncurrent liabilities for the year ended June 30, 2025:

|                                       | Beginning<br>Balance  | Increases            | Decreases             | Ending<br>Balance     | Amount<br>Due Within<br>One Year |
|---------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|----------------------------------|
| Governmental Activities:              |                       |                      |                       |                       |                                  |
| General Obligation Debt:              |                       |                      |                       |                       |                                  |
| Bonds Payable                         | \$ 123,830,000        | \$ -                 | \$ (215,000)          | \$ 123,615,000        | \$ 1,955,000                     |
| Notes Payable                         | 4,475,000             | -                    | (3,450,000)           | 1,025,000             | 1,025,000                        |
| Bond Premiums (Discounts)             | 6,061,222             | -                    | (390,583)             | 5,670,639             | 355,392                          |
| Total General Obligation<br>Debt      | 134,366,222           | -                    | (4,055,583)           | 130,310,639           | 3,335,392                        |
| Other Noncurrent Liabilities:         |                       |                      |                       |                       |                                  |
| Right-to-Use Leases Payable           | 1,220,768             | 1,454,935            | (979,363)             | 1,696,340             | 770,805                          |
| Right-to-Use Subscriptions Payable    | 194,498               | -                    | (162,648)             | 31,850                | 31,850                           |
| Compensated Absences                  | 1,996,544             | 521,356              | -                     | 2,517,900             | 603,854                          |
| Accrued Retirement Bonuses            | 2,288,237             | -                    | (403,885)             | 1,884,352             | 213,030                          |
| OPEB Liability                        | 3,265,601             | 669,022              | (403,327)             | 3,531,296             | 224,053                          |
| Net OPEB Liability - PSERS            | 3,178,810             | 773,811              | -                     | 3,952,621             | -                                |
| Net Pension Liability - PSERS         | 78,251,542            | 15,461,675           | -                     | 93,713,217            | -                                |
| Total Other Noncurrent<br>Liabilities | 90,396,000            | 18,880,799           | (1,949,223)           | 107,327,576           | 1,843,592                        |
| Total Governmental<br>Activities      | <u>\$ 224,762,222</u> | <u>\$ 18,880,799</u> | <u>\$ (6,004,806)</u> | <u>\$ 237,638,215</u> | <u>\$ 5,178,984</u>              |

Noncurrent liabilities of governmental activities are generally liquidated by the General Fund.

The change in the compensated absences and accrued retirement bonuses liabilities are presented as net changes.

**NOTE 8 GENERAL OBLIGATION DEBT**

General obligation debt is a direct obligation of the District for which full faith and credit are pledged and is payable from unrestricted local sources. The District has not pledged any assets as collateral for general obligation debt. General obligation debt was issued to finance capital expenditures or to finance the retirement (refund) of prior general obligation debt.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 8 GENERAL OBLIGATION DEBT (CONTINUED)**

General obligation debt outstanding as of June 30, 2025 consisted of the following:

| Description                    | Interest<br>Rate(s) | Original<br>Issue Amount | Final<br>Maturity | Principal<br>Outstanding |
|--------------------------------|---------------------|--------------------------|-------------------|--------------------------|
| General Obligation Bonds       |                     |                          |                   |                          |
| Series of 2019                 | 1.20% - 4.00%       | \$ 38,745,000            | 02/01/2044        | \$ 38,715,000            |
| Series A of 2021               | 1.00% - 4.00%       | \$ 34,265,000            | 02/01/2044        | 34,245,000               |
| Series B of 2021               | 1.00% - 4.00%       | \$ 5,830,000             | 02/01/2044        | 5,110,000                |
| Series of 2022                 | 2.88% - 4.00%       | \$ 45,560,000            | 02/01/2051        | 45,545,000               |
| Total General Obligation Bonds |                     |                          |                   | 123,615,000              |
| General Obligation Notes       |                     |                          |                   |                          |
| Series B of 2019               | 1.15% - 4.00%       | \$ 2,135,000             | 04/01/2026        | 1,025,000                |
| Total General Obligation Notes |                     |                          |                   | 1,025,000                |
| Total General Obligation Debt  |                     |                          |                   | <u>\$ 124,640,000</u>    |

Annual debt service requirements to maturity on these obligations are as follows:

| Year Ending June 30, | Principal             | Interest             | Total                 |
|----------------------|-----------------------|----------------------|-----------------------|
| 2026                 | \$ 2,980,000          | \$ 4,636,180         | \$ 7,616,180          |
| 2027                 | 3,060,000             | 4,558,606            | 7,618,606             |
| 2028                 | 3,170,000             | 4,448,113            | 7,618,113             |
| 2029                 | 3,295,000             | 4,324,488            | 7,619,488             |
| 2030                 | 3,420,000             | 4,195,938            | 7,615,938             |
| 2031 - 2035          | 19,170,000            | 18,908,527           | 38,078,527            |
| 2036 - 2040          | 22,810,000            | 15,265,263           | 38,075,263            |
| 2041 - 2045          | 27,080,000            | 10,987,500           | 38,067,500            |
| 2046 - 2050          | 32,655,000            | 5,421,000            | 38,076,000            |
| 2051                 | 7,000,000             | 279,996              | 7,279,996             |
| Total                | <u>\$ 124,640,000</u> | <u>\$ 73,025,611</u> | <u>\$ 197,665,611</u> |

The District has a letter of credit at one of the financial institutions where it holds deposits. As of the end of the fiscal year, the unused letter of credit was \$382,800.

**NOTE 9 RIGHT-TO-USE LEASES PAYABLE**

The District has entered into a 36-month lease as lessee for the use of copiers. An initial lease liability was recorded in the amount of \$392,701. As of June 30, 2025, the value of the lease liability is \$241,308. The District is required to make monthly fixed payments of \$6,981. The lease has an imputed interest rate of 2.66% and an estimated useful life of five years as of the contract commencement. The net book value of the right-to-use assets as of June 30, 2025 was \$235,621 with accumulated amortization of \$157,080 and included with noncurrent assets on the statement of net position (deficit).

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 9 RIGHT-TO-USE LEASES PAYABLE (CONTINUED)**

Annually, the District enters into 48-month leases for personal technology devices for students. An initial lease liability was recorded in the amount of \$4,513,048. As of June 30, 2025, the value of the lease liabilities is \$1,455,032. The District is required to make annual payments ranging from \$83,772 to \$230,353. The leases have interest rates ranging from 1.88% to 3.33% and an estimated useful life of 4 years as of the contract commencement. The net book value of the right-to-use assets as of June 30, 2025 was \$1,623,731 with accumulated amortization of \$2,889,317 and included with noncurrent assets on the statement of net position (deficit).

Future minimum lease payments under these leases are as follows:

| <u>Year Ending June 30,</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
|-----------------------------|---------------------|-------------------|---------------------|
| 2026                        | \$ 770,805          | \$ 60,451         | \$ 831,256          |
| 2027                        | 478,094             | 30,493            | 508,587             |
| 2028                        | 447,441             | 14,923            | 462,364             |
| Total                       | <u>\$ 1,696,340</u> | <u>\$ 105,867</u> | <u>\$ 1,802,207</u> |

**NOTE 10 RIGHT-TO-USE SUBSCRIPTIONS PAYABLE**

The District has entered into long-term lease agreements for subscription-based information technology arrangements. Initial subscription liabilities were recorded in the amount of \$770,166. As of June 30, 2025, the value of the subscription liabilities is \$31,850. The District is required to make annual fixed payments of \$32,758. The subscriptions payable have interest rates ranging from 2.024%-3.238% and have a useful life of two to four years at contract commencement. The net book value of the right-to-use subscription as of June 30, 2025 of \$127,471, with accumulated amortization of \$642,695, and is included with noncurrent assets on the statement of net position (deficit).

Future minimum lease payments under these leases are as follows:

| <u>Year Ending June 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-----------------------------|------------------|-----------------|--------------|
| 2026                        | \$ 31,850        | \$ 907          | \$ 32,757    |

**NOTE 11 PENSION PLAN**

**Plan Description**

The Pennsylvania PSERS is a governmental cost-sharing multi-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in PSERS include all full-time public employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at [www.psers.state.pa.us](http://www.psers.state.pa.us).

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Benefits Provided**

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least one year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of three years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service.

Act 5 of 2017 (Act 5) introduced a hybrid benefit with two membership classes and a separate defined contribution plan for individuals who become new members on or after July 1, 2019. Act 5 created two new hybrid membership classes, Membership Class T-G (Class T-G) and Membership Class T-H (Class T-H) and the separate defined contribution membership class, Membership Class DC (Class DC). To qualify for normal retirement, Class T-G and Class T-H members must work until age 67 with a minimum of three years of credited service. Class T-G may also qualify for normal retirement by attaining a total combination of age and service that is equal to or greater than 97 with a minimum of 35 years of credited service.

Benefits are generally between 1.00% to 2.50%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2.00% or 2.50%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members) or who has at least five years of credited service (10 years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Contributions**

**Member Contributions**

The contribution rates based on qualified member compensation for virtually all members are presented below:

| Member Contribution Rates |                             |                                   |                 |                         |
|---------------------------|-----------------------------|-----------------------------------|-----------------|-------------------------|
| Membership Class          | Continuous Employment Since | Defined Benefit Contribution Rate | DC Contribution | Total Contribution Rate |
| T-C                       | Prior to July 22, 1983      | 5.25%                             | NA              | 5.25%                   |
|                           |                             |                                   |                 | 6.25%                   |
| T-C                       | On or After July 22, 1983   | 6.25%                             | NA              | 6.25%                   |
| T-D                       | Prior to July 22, 1983      | 6.50%                             | NA              | 6.50%                   |
|                           |                             |                                   |                 | 7.50%                   |
| T-D                       | On or After July 22, 1983   | 7.50%                             | NA              | 7.50%                   |
| T-E                       | On or After July 1, 2011    | 7.50% Base Rate With Shared Risk  | NA              | Prior to 7/1/21: 7.50%  |
| T-F                       | On or After July 1, 2011    | 10.30% Base Rate With Shared Risk | NA              | Prior to 7/1/21: 10.30% |
| T-G                       | On or After July 1, 2019    | 5.50% Base Rate With Shared Risk  | 2.75%           | Prior to 7/1/21: 8.25%  |
| T-H                       | On or After July 1, 2019    | 4.50% Base Rate With Shared Risk  | 3.00%           | Prior to 7/1/21: 7.50%  |
| DC                        | On or After July 1, 2019    | NA                                | 7.50%           | 7.50%                   |

| Shared Risk Program Summary |                           |                       |         |         |
|-----------------------------|---------------------------|-----------------------|---------|---------|
| Membership Class            | Defined Benefit Base Rate | Shared Risk Increment | Minimum | Maximum |
| T-E                         | 7.50%                     | +/-0.50%              | 5.50%   | 9.50%   |
| T-F                         | 10.30%                    | +/-0.50%              | 8.30%   | 12.30%  |
| T-G                         | 5.50%                     | +/-0.75%              | 2.50%   | 8.50%   |
| T-H                         | 4.50%                     | +/-0.75%              | 1.50%   | 7.50%   |

**Employer Contributions**

The District's contractually required contribution rate for fiscal year ended June 30, 2025 was 33.28% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the plan from the District were \$11,440,694 for the year ended June 30, 2025.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 11 PENSION PLAN (CONTINUED)**

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

At June 30, 2025, the District reported a liability of \$93,713,217 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by rolling forward PSERS' total pension liability as of June 30, 2023 to June 30, 2024. The District's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2025, the District's proportion was 0.2239%, which was an increase of 0.0480% from its proportion measured as of June 30, 2024. As of June 30, 2025, the net pension liability is related to the governmental funds and is recorded in the governmental activities in the government-wide statement of net position (deficit).

For the year ended June 30, 2025, the District recognized pension expense of \$11,514,000. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                       | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|-------------------------------------------------------|-------------------------------------------|------------------------------------------|
| Difference Between Projected and Actual Experience    | \$ -                                      | \$ 1,473,000                             |
| Changes In Assumptions                                | -                                         | -                                        |
| Net Difference Between Expected and Actual Investment |                                           |                                          |
| Earnings                                              | 1,551,000                                 | -                                        |
| Changes In Proportions                                | 15,539,000                                | 5,211,000                                |
| Contributions Subsequent to the Measurement Date      | 11,440,694                                | -                                        |
| Total                                                 | <u>\$ 28,530,694</u>                      | <u>\$ 6,684,000</u>                      |

Contributions of \$11,440,694 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u>        |
|-----------------------------|----------------------|
| 2026                        | \$ (62,000)          |
| 2027                        | 5,189,000            |
| 2028                        | 5,593,000            |
| 2029                        | (314,000)            |
| Total                       | <u>\$ 10,406,000</u> |

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Actuarial Assumptions**

The total pension liability as of June 30, 2024 was determined by rolling forward PSERS's total pension liability as the June 30, 2023 actuarial valuation to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

|                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation Date                                                                                                            | June 30, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Actuarial Cost Method                                                                                                     | Entry Age Normal - Level Percent of Pay                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Investment Return                                                                                                         | 7.00%, included Inflation at 2.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Salary Growth                                                                                                             | Effective Average of 4.50%,<br>Comprised of Inflation of 2.50% and<br>2.00% for Real Wage Growth and<br>for Merit or Seniority Increases                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Mortality Rates                                                                                                           | Based on a Blend of 50%<br>PubT-2010 and 50% PubG-2010<br>Retiree Tables for Males and<br>Females, Adjusted to Reflect<br>PSERS' Experience and Projected<br>Using a Modified Version of the<br>MP-2020 Improvement Scale                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Discount Rate                                                                                                             | 7.00% as of June 30, 2024 and<br>2023 was Used to Measure the<br>Total Pension Liability                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Demographic and Economic Assumptions Approved<br>by the Board for Use Effective with June 30, 2021<br>Actuarial Valuation | Salary Growth Rate - Decreased<br>from 5.00% to 4.50%<br>Real Wage Growth and Merit or<br>Seniority Increases (Components<br>for Salary Growth) - Decreased<br>from 2.75% and 2.25% to 2.50%<br>and 2.00%, Respectively<br>Mortality Rates - Previously Based<br>on the RP-2014 Mortality Tables<br>for Males and Females, Adjusted<br>to Reflect PSERS' Experience<br>and Projected Using a Modified<br>Version of the MP-2015 Mortality<br>Improvement Scale. Effective With<br>the June 30, 2021 Actuarial<br>Valuation, Mortality Rates are<br>Based on a Blend of 50%<br>PubT-2010 and 50% PubG-2010<br>Retiree Tables for Males and<br>Females, Adjusted to Reflect<br>PSERS' Experience and Projected<br>Using a Modified Version of the<br>MP-2020 Improvement Scale. |

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Actuarial Assumptions (Continued)**

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial valuation experience study that was performed for the five year period ended June 30, 2020.

The long-term expected rate of return on 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 plan 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The plan's policy in regard to the allocation of invested plan assets is established and may be amended by the board. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

| Asset Class          | Target<br>Allocation | Long-Term<br>Expected<br>Real Rate<br>of Return |
|----------------------|----------------------|-------------------------------------------------|
| Global Public Equity | 30.00 %              | 4.80 %                                          |
| Private Equity       | 12.00                | 6.70                                            |
| Fixed Income         | 33.50                | 3.90                                            |
| Commodities          | 5.00                 | 2.50                                            |
| Infrastructure       | 10.00                | 6.40                                            |
| Real Estate          | 9.50                 | 5.90                                            |
| Total                | 100.00 %             |                                                 |

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2024.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's 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 the plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 11 PENSION PLAN (CONTINUED)**

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following represents the net pension liability, calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.00%) or 1-percentage point higher (8.00%) than the current rate:

|                                                                | 1% Decrease<br>in Discount<br>Rate (6.00%) | Current<br>Discount<br>Rate (7.00%) | 1% Increase<br>in Discount<br>Rate (8.00%) |
|----------------------------------------------------------------|--------------------------------------------|-------------------------------------|--------------------------------------------|
| District's Proportionate Share of<br>the Net Pension Liability | <u>\$ 123,448,877</u>                      | <u>\$ 93,713,217</u>                | <u>\$ 68,603,558</u>                       |

**Pension Plan Fiduciary Net Position**

Detailed information about the PSERS' fiduciary net position is available in PSERS Annual Comprehensive Financial Report which can be found on the system's website at [www.psers.state.pa.us](http://www.psers.state.pa.us).

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS**

**Single-Employer Defined Benefit OPEB Plan**

The District's other post-employment benefits (OPEB) include a single-employer defined benefit plan that provides medical and dental insurance to all retirees and their dependents. The School Board has the authority to establish and amend benefit provisions. The OPEB Plan does not issue any financial report and is not included in the report of any public employee retirement system or any other entity.

**OPEB Plan Membership**

Membership in the OPEB plan consisted of the following at July 1, 2023:

|                                                                            |                   |
|----------------------------------------------------------------------------|-------------------|
| Active Employees                                                           | 390               |
| Retirees and Beneficiaries Currently Receiving Benefits                    | 25                |
| Terminated OPEB Plan Members Entitled to But Not<br>Yet Receiving Benefits | -                 |
| Total                                                                      | <u><u>415</u></u> |

**Funding Policy**

The District's contributions are funded on a pay-as-you-go basis. The contribution requirements of retirees are established and may be amended by the School Board.

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**OPEB Liability**

The District's OPEB liability has been measured as of July 1, 2024. The total OPEB liability was determined by an actuarial valuation as of July 1, 2023, and by rolling forward the liabilities from the July 1, 2023 actuarial valuation through the measurement date. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end. The OPEB liability is \$3,531,296, all of which is unfunded. As of June 30, 2025, the OPEB liability is related to the governmental funds and is recorded in the governmental activities in the government-wide statement of net position (deficit).

The District's change in its OPEB liability for the year ended June 30, 2025 was as follows:

|                                                    |                     |
|----------------------------------------------------|---------------------|
| Balances as of July 1, 2023                        | \$ 3,265,601        |
| Changes for the Year:                              |                     |
| Service Cost                                       | 163,199             |
| Interest on Total OPEB Liability                   | 137,610             |
| Changes in Benefit Terms                           | 362,242             |
| Differences Between Expected and Actual Experience | (224,562)           |
| Changes in Assumptions                             | 5,971               |
| Benefit Payments                                   | (178,765)           |
| Net Changes                                        | <u>265,695</u>      |
| Balances as of July 1, 2024                        | <u>\$ 3,531,296</u> |

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

For the year ended June 30, 2025, the District recognized OPEB expense of \$564,020. At June 30, 2025, the District had deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

|                                                    | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|----------------------------------------------------|-------------------------------------------|------------------------------------------|
| Difference Between Projected and Actual Experience | \$ 247,970                                | \$ 510,548                               |
| Changes of Assumptions                             | 307,666                                   | 788,340                                  |
| Contributions Subsequent to the Measurement Date   | 224,053                                   | -                                        |
| Total                                              | <u>\$ 779,689</u>                         | <u>\$ 1,298,888</u>                      |

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

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

The amount of \$224,053 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u>       |
|-----------------------------|---------------------|
| 2026                        | \$ (99,031)         |
| 2027                        | (99,031)            |
| 2028                        | (99,031)            |
| 2029                        | (99,031)            |
| 2030                        | (99,023)            |
| Thereafter                  | (248,105)           |
| Total                       | <u>\$ (743,252)</u> |

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

The following presents the OPEB liability for June 30, 2025, calculated using current healthcare cost trends as well as what the OPEB liability would be if health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

|                | 1% Decrease<br>Healthcare Cost<br>Trend Rate | Current<br>Healthcare Cost<br>Trend Rate | 1% Increase<br>Healthcare Cost<br>Trend Rate |
|----------------|----------------------------------------------|------------------------------------------|----------------------------------------------|
| OPEB Liability | <u>\$ 3,771,470</u>                          | <u>\$ 3,531,296</u>                      | <u>\$ 3,303,531</u>                          |

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

The following presents the net OPEB liability of the District calculated using the discount rate of 4.29%, as well as what the OPEB liability would be if it were calculated using the discount rate that is one percentage point lower (3.29%) or 1 percentage point higher (5.29%) than the current rate:

|                | 1% Decrease<br>in Discount<br>Rate 3.29% | Current<br>Discount<br>Rate 4.29% | 1% Increase<br>in Discount<br>Rate 5.29% |
|----------------|------------------------------------------|-----------------------------------|------------------------------------------|
| OPEB Liability | <u>\$ 3,204,734</u>                      | <u>\$ 3,531,296</u>               | <u>\$ 3,908,404</u>                      |

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Actuarial Methods and Significant Assumptions**

The OPEB liability as of June 30, 2025, was determined by rolling forward the OPEB Liability as of July 1, 2024 to June 30, 2025 using the following actuarial assumptions, applied to all periods included in the measurement:

|                                |                                                                                                                                                                                                                     |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method          | Entry Age Normal                                                                                                                                                                                                    |
| Discount Rate                  | 4.29% - Standards and Poors<br>20-Year High Grade Rate Index at<br>July 1, 2024 Municipal Bond Rate.<br>The Discount Rate Changed<br>from 4.13% to 4.29%.                                                           |
| Salary Growth                  | Salary Increases are Composed of<br>2.50% Cost-of-Living Adjustment,<br>1.50% for Real Wage Growth and<br>0.00% to 2.75% for Merit or<br>Seniority Increases.                                                       |
| Assumed Healthcare Cost Trends | 7.00% in 2024 with 0.50% Decrease<br>Per Year Until 5.50% in 2027.<br>Rates Gradually Decrease from<br>5.4% in 2028 4.0% in 2075.                                                                                   |
| Mortality Rates                | Based on a PubT-2010 Headcount-<br>Weighted Mortality Table for<br>Contingent Survivors for Teachers<br>and PubG-2010 Headcount-<br>Weighted Mortality Table for<br>Contingent Survivors for All<br>Other Employees |

**Cost Sharing Multiple-Employer Defined Benefit OPEB Plan**

**Plan Description**

PSERS provides health insurance premium assistance which, is a governmental cost sharing, multiple-employer OPEB plan for all eligible retirees who qualify and elect to participate. Employer contribution rates for health insurance premium assistance are established to provide reserves in the health insurance account that are sufficient for the payment of health insurance premium assistance benefits for each succeeding year. Effective January 1, 2002 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of- pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' health options program. As of June 30, 2024, there were no assumed future benefit increases to participating eligible retirees.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Plan Description (Continued)**

Retirees of PSERS can participate in the health insurance premium assistance program if they satisfy the following criteria:

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age, and
- Participate in the PSERS' health options program or employer-sponsored health insurance program.

For Class DC members to become eligible for premium assistance, they must satisfy the following criteria:

- Attain Medicare eligibility with 24 ½ or more eligibility points, or
- Have 15 or more eligibility points and terminated after age 67, and
- Have received all or part of their distributions.

**Benefits Provided**

Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' health options program.

**Employer Contributions**

The District's contractually required contribution rate for the fiscal year ended June 30, 2025 was 0.60% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the District were \$212,472 for the year ended June 30, 2025.

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

At June 30, 2025, the District reported a liability of \$3,952,621 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward PSERS' total OPEB liability as of June 30, 2023 to June 30, 2024. The District's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2025, the District's proportion was 0.2225%, which was an increase of 0.0468% from its proportion measured as of June 30, 2024. As of June 30, 2025, the net OPEB liability is related to the governmental funds and is recorded in the governmental activities in the government-wide statement of net position (deficit).

**CONESTOGA VALLEY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

For the year ended June 30, 2025, the District recognized OPEB expense of \$232,000. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                       | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|-------------------------------------------------------|-----------------------------------|----------------------------------|
| Difference Between Projected and Actual Experience    | \$ 15,000                         | \$ 59,000                        |
| Changes of Assumptions                                | 241,000                           | 604,000                          |
| Net Difference Between Expected and Actual Investment |                                   |                                  |
| Earnings                                              | 4,000                             | -                                |
| Changes in Proportions                                | 810,000                           | 330,000                          |
| Contributions Subsequent to the Measurement Date      | 212,472                           | -                                |
| Total                                                 | <u>\$ 1,282,472</u>               | <u>\$ 993,000</u>                |

Contributions of \$212,472 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u>    |
|-----------------------------|------------------|
| 2026                        | \$ (24,000)      |
| 2027                        | (41,000)         |
| 2028                        | (62,000)         |
| 2029                        | 60,000           |
| 2030                        | 144,000          |
| Total                       | <u>\$ 77,000</u> |

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Actuarial Assumptions**

The OPEB liability as of June 30, 2024, was determined by rolling forward the PSERS' OPEB liability as of June 30, 2023 to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

|                                  |                                                                                                                                                                                                         |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method            | Entry Age Normal - Level Percent of Pay                                                                                                                                                                 |
| Investment Return                | 4.21% - Standards and Poors 20-Year Municipal Bond Rate.                                                                                                                                                |
| Salary Growth                    | Effective Average of 4.5%, Comprised of Inflation of 2.50% and 2.00% for Real Wage Growth and for Merit or Seniority Increases.                                                                         |
| Premium Assistance Reimbursement | Capped at \$1,200 Per Year                                                                                                                                                                              |
| Assumed Healthcare Cost Trends   | Applied to Retirees With Less than \$1,200 in Premium Assistance Per Year.                                                                                                                              |
| Mortality Rates                  | Based on a Blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, Adjusted to Reflect PSERS' Experience and Projected Using a Modified Version of the MP-2020 Improvement Scale |

Participation rate:

- Eligible retirees will elect to participate pre age 65 at 50%
- Eligible retirees will elect to participate post age 65 at 70%

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study that was performed for the five year period June 30, 2021.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2022 determined the employer contribution rate for fiscal year 2024.
- Cost method - amount necessary to assure solvency of premium assistance through the third fiscal year after the valuation date.
- Asset valuation method: market value.
- Participation rate: 63% of eligible retirees are assumed to elect premium assistance.
- Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Actuarial Assumptions (Continued)**

Investments consist primarily of short-term assets designed to protect the principal of the OPEB plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the Board. Under the program, as defined in the retirement code employer contribution rates for health insurance premium assistance are established to provide reserves in the health insurance account that are sufficient for the payment of health insurance premium assistance benefits for each succeeding year.

| Asset Class | Target<br>Allocation | Long-Term<br>Expected<br>Real Rate<br>of Return |
|-------------|----------------------|-------------------------------------------------|
| Cash        | 100.00 %             | 1.70 %                                          |

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2024.

**Discount Rate**

The discount rate used to measure the OPEB liability was 4.21%. Under the OPEB plan's funding policy, contributions are structured for short term funding of health insurance premium assistance. The funding policy sets contribution rates necessary to assure solvency of health insurance premium assistance through the third fiscal year after the actuarial valuation date. The health insurance premium assistance account is funded to establish reserves that are sufficient for the payment of health insurance premium assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the OPEB plan is considered a "pay-as-you-go" plan. A discount rate of 4.21% which represents the Standard & Poors 20 year municipal bond rate at June 30, 2024, was applied to all projected benefit payments to measure the total OPEB liability.

**Sensitivity of District's Proportionate Share of the Net OPEB Liability to Change in Healthcare Cost Trend Rates**

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual health insurance premium assistance. As of June 30, 2024, retirees' health insurance premium assistance benefits are not subject to future healthcare cost increases. The healthcare insurance premium assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on healthcare cost trends as depicted below.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Sensitivity of District's Proportionate Share of the Net OPEB Liability to Change in Healthcare Cost Trend Rates (Continued)**

The following presents the net OPEB liability for June 30, 2024, calculated using current healthcare cost trends as well as what net OPEB liability would be if it health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

|                                                             | 1% Decrease<br>Healthcare Cost<br>Trend Rate | Current<br>Healthcare Cost<br>Trend Rate | 1% Increase<br>Healthcare Cost<br>Trend Rate |
|-------------------------------------------------------------|----------------------------------------------|------------------------------------------|----------------------------------------------|
| District's Proportionate Share of the<br>Net OPEB Liability | <u>\$ 3,952,272</u>                          | <u>\$ 3,952,621</u>                      | <u>\$ 3,952,904</u>                          |

**Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability, calculated using the discount rate of 4.21%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.21%) or 1-percentage-point higher (5.21%) than the current rate:

|                                                             | 1% Decrease<br>in Discount<br>Rate 3.21% | Current<br>Discount<br>Rate 4.21% | 1% Increase<br>in Discount<br>Rate 5.21% |
|-------------------------------------------------------------|------------------------------------------|-----------------------------------|------------------------------------------|
| District's Proportionate Share of the<br>Net OPEB Liability | <u>\$ 4,465,261</u>                      | <u>\$ 3,952,621</u>               | <u>\$ 3,523,310</u>                      |

**OPEB Plan Fiduciary Net Position**

Detailed information about PSERS' fiduciary net position is available in PSERS Annual Comprehensive Financial Report which can be found on PSERS's website at [www.psers.pa.gov](http://www.psers.pa.gov).

**NOTE 13 JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATION**

**Joint Ventures**

**Lancaster County Career and Technology Center**

The District and the other 15 Lancaster County school districts participate in the Lancaster County Career and Technology Center (LCCTC). The LCCTC provides vocational-technical training and education to students of the participating school districts. The LCCTC is controlled by a joint board comprised of representative school board members of the participating school districts. District oversight of the LCCTC operations is the responsibility of the joint board. The District's share of operating costs for the LCCTC fluctuates based on the District's percentage of enrollment. The District's share of operating costs for 2024-2025 was \$1,292,775.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 13 JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATION (CONTINUED)**

**Joint Ventures (Continued)**

Lancaster County Career and Technology Center Authority

The District and the other 15 Lancaster County school districts also participate in a joint venture for the operation of the Lancaster County Career and Technology Center Authority (the Authority). The Authority oversees acquiring, holding, constructing, improving and maintaining the LCCTC school buildings and facilities. The Authority is controlled by a joint board comprised of representative school board members of the participating school districts in the Authority. As further described below, the participating school districts have entered into a long-term lease agreement with the Authority to provide rental payments sufficient to retire the Authority's outstanding debt obligations. The District's share of rent expense for 2024-2025 was \$110,013.

On September 20, 2011, the Authority authorized the issuance of Guaranteed Lease Revenue Bonds, Series of 2011 (the 2011 Revenue Bonds), in the maximum aggregate principal amount of \$43,000,000 to provide funds for the renovations and additions to the Brownstown, Mount Joy and Willow Street campuses of the LCCTC and pay for the costs of issuance. The District and the 15 Lancaster County school districts have entered into a long-term lease agreement with the Authority stipulating that each school district will pay its proportionate share of the lease rentals in order to retire the 2011 Revenue Bonds based on real estate market values as set forth in the LCCTC organization agreement. The 2011 Revenue Bonds were issued in three different series over three years. The amount of each series was not to exceed \$10,000,000 without the participating school districts' approval. The 2011 Revenue Bonds were intended to be repaid over a period not to exceed thirty years, with gross annual debt service not to exceed \$1,985,000 and net annual debt service (after reimbursement by the Commonwealth of Pennsylvania) of \$1,330,000. On June 29, 2012, the Authority issued the first of three series in the total amount of \$9,995,000. On September 20, 2013, the Authority issued the second of three series in the total amount of \$9,995,000 which was refinanced in February 2017 and on July 9, 2014, the Authority issued the final of the three series in the total amount of \$3,900,000. On June 1, 2020, the Authority refinanced its Series of 2013 and Series of 2014 Revenue Bonds by issuing the Series of 2020 Revenue Bonds in the amount of \$11,145,000. The District's lease rental obligations for estimated minimum rental payments related to the issued debt are as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u>       |
|-----------------------------|---------------------|
| 2026                        | \$ 110,588          |
| 2027                        | 109,836             |
| 2028                        | 109,178             |
| 2029                        | 109,199             |
| 2030                        | 108,323             |
| 2031 - 2035                 | 539,777             |
| 2036 - 2037                 | 215,278             |
| Total                       | <u>\$ 1,302,179</u> |

Both the LCCTC and the Authority prepare financial statements that are available to the public from their administrative office located at 1730 Hans Herr Drive, P.O. Box 527, Willow Street, PA 17584.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 13 JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATION (CONTINUED)**

**Jointly Governed Organizations**

**Lancaster-Lebanon Intermediate Unit**

The District and the other Lancaster and Lebanon County school districts are participating members of the Lancaster-Lebanon Intermediate Unit (the LLIU). The LLIU is a regional educational service agency, established by the Commonwealth of Pennsylvania, which is governed by a joint committee consisting of School Board members from each participating school district. The School Board of each participating school district must approve the annual program budget for the LLIU but the participating school districts have no ongoing fiduciary interest or responsibility to the LLIU. The LLIU is a self-sustaining organization that provides a broad array of services to the participating school districts which include: curriculum development and instructional improvement; educational planning services; instructional material; continuing professional development; pupil personnel services; management services and federal liaison services. During 2024-2025, the District contracted with the LLIU for special education services which totaled \$2,096,189.

**Lancaster-Lebanon Joint Authority**

The District and the other Lancaster and Lebanon County school districts are also participating members of the Lancaster-Lebanon Joint Authority (the Authority). The Authority oversees acquiring, holding, constructing, improving and maintaining the buildings and facilities maintained for the participating school districts and the LLIU, which is governed by a joint committee consisting of School Board members from each participating school district. During 2024-2025, the District did not have any financial transactions with the Authority.

**Lancaster County Tax Collection Bureau**

The District and the other 15 Lancaster County school districts along with Octorara Area School District of Chester County and the municipalities represented by those school districts are participating members of the Lancaster County Tax Collection Bureau (the Bureau). Each participating school district appoints one member to serve on the joint operating committee and 16 members are appointed by the participating municipalities. The Bureau is a self-sustaining organization in which the participating members have no ongoing fiduciary interest or responsibility. The District contracts with the Bureau for the collection of property and earned incomes taxes. During 2024-2025, the District contracted with the Bureau for tax collection services which totaled \$163,216.

**Lancaster County Academy**

The Lancaster County Academy (the Academy) is an alternative public school organized by the District and 11 other Lancaster County school districts to provide services in the County. Each of the participating school districts appoints one member to serve on the joint operating committee. The District is considered to have an ongoing financial responsibility to fund the operations of the Academy. During 2024-2025, the District's portion of operating expenditures for the Academy totaled \$57,695.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 14 CONTINGENCIES AND COMMITMENTS**

**Government Grants and Awards**

The District receives federal, state, and local funding under a number of programs. Payments made by these sources under contractual agreements are provisional and subject to redetermination based on filing of reports and audits of those reports. Final settlements due from or to these sources are recorded in the year in which the related services are performed. Any adjustments resulting from subsequent examinations are recognized in the year in which the results of such examinations become known. District officials do not expect any significant adjustments as a result of these examinations.

**Litigation**

The District could be a defendant in various matters of litigation and claims. These matters result from the normal course of business. It is not presently possible to determine the ultimate outcome or settlement cost, if any, of these matters.

**NOTE 15 RISK MANAGEMENT**

**Health Insurance**

The District participates in a consortium with the LLIU to provide a self-insurance program for health insurance and related expenses for eligible employees, spouses and dependents. Accordingly, benefit payments plus an administrative charge are made to a third party who approves and process all claims. The District was limited in liability to \$450,000 per individual and \$7,776,850 in total for self-insurance medical claims for the year ended June 30, 2025.

The District has recorded a liability in the Internal Service Fund for claims incurred through June 30, 2025 which has been historically satisfied within 60 days after June 30. The following table presents the components of the self-insurance medical claims liability and the related changes in the claims liability for the years ended June 30:

|                                                        | 2025              | 2024              |
|--------------------------------------------------------|-------------------|-------------------|
| Insurance Claims Liability - Beginning of Year         | \$ 569,514        | \$ 367,892        |
| Current Year Insurance Claims and Changes in Estimates | 7,028,411         | 7,139,584         |
| Insurance Claims Paid                                  | (7,310,961)       | (6,937,962)       |
| Insurance Claims Liability - End of Year               | <u>\$ 286,964</u> | <u>\$ 569,514</u> |

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 15 RISK MANAGEMENT (CONTINUED)**

**Property and Liability**

The District and 15 participating member school districts, the LLIU, the Lancaster County Academy, and the LCCTC participate in the Lancaster-Lebanon Public Schools Insurance Pool (the Pool), which is a public entity risk pool currently operating as a common risk management and insurance program. The District and the other participating members pay an annual premium to the Pool for the purpose of seeking prevention or lessening of casualty losses to participating members from injuries to persons or property which might result in claims being made against participating members and to the pools insurance risks, reserves, claims and losses and providing self-insurance and reinsurance thereof. It is the intent of the participating members of the Pool, that the Pool will utilize funds contributed by the participating members to provide self-insurance and reimbursement to the members for certain losses, to defend and protect each participating member of the Pool against certain liabilities and losses, and to purchase excess and aggregate stop-loss insurance for claims greater than \$100,000 per occurrence. As of June 30, 2025, the District is not aware of any additional assessments relating to the Pool.

**Workers' Compensation**

The District and 16 participating member school districts the LLIU, and the Lancaster County Academy participate in the Lancaster-Lebanon Public Schools Workers' Compensation Fund (the Fund), which is a cooperative voluntary trust arrangement. The District and the other participating members pay an annual premium to the Fund for the purpose of seeking prevention or lessening of claims due to injuries of employees of the participating members and pooling workers' compensation and occupational disease insurance risks, reserves, claims and losses and providing self-insurance and reinsurance thereof. It is the intent of the participating members of the Fund that the Fund will utilize funds contributed by the participating members, which shall be held in trust by the Fund, to provide self-insurance and reimbursement to the members for their obligations to pay compensation as required under the Workers' Compensation Act and the Pennsylvania Occupational Disease Act and to purchase excess and aggregate insurance. As of June 30, 2025, the District is not aware of any additional assessments relating to this Fund.

**Unemployment**

The District administers a self-insurance program for unemployment compensation rather than contribute to the state fund. Transactions for this program are reflected in the General Fund.

**Other Risks**

The District is exposed to other risks of loss, including errors and omissions. The District has purchased a commercial insurance policy to safeguard its assets from risk of loss due to errors and omissions. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 16 TAX INCREMENT FINANCING DISTRICT**

The District, East Lampeter Township and Lancaster County (the taxing bodies) have entered into a tax increment financing agreement (TIF agreement) with the East Lampeter Industrial and Commercial Authority (the Authority). In conjunction with the TIF agreement, the Authority has created a tax increment financing district (TIF District) in the Township of East Lampeter and prepared a project plan (TIF project) which includes, among other things, transportation and related infrastructure improvements for the benefit of the TIF District. Under the TIF agreement, the District will allocate to the Authority 65% of real estate taxes resulting from an increase in the total market value of taxable real property in the TIF District as a result of changes in the assessed valuation in excess of the real estate tax assessment as determined by the Lancaster County Property Assessment Office as of June 2017. The Authority will expend the real estate tax revenues generated by the TIF District for reasonable and necessary costs of the TIF project. The TIF District will terminate after a period of 20 years and any remaining balance after payment of all costs of the TIF project will be returned to the taxing bodies. During 2024-2025, the District paid the Authority \$190,000 under the TIF agreement.

**NOTE 17 RESTATEMENT OF BEGINNING NET POSITION**

**Change in Accounting Principle**

Effective July 1, 2024, the District implemented GASB Statement No. 101, Compensated Absences. As a result of the implementation of GASB Statement No. 101, the compensated absences liability as of July 1, 2024 was understated in the governmental activities. The effect of the change in accounting principle and the resulting restatement of net position is as follows:

|                                       | <u>Government-Wide<br/>Governmental<br/>Activities</u> |
|---------------------------------------|--------------------------------------------------------|
| June 30, 2024, As Previously Reported | \$ (4,291,845)                                         |
| Change in Accounting Principle        | (2,308,538)                                            |
| June 30, 2024, As Restated            | <u>\$ (6,600,383)</u>                                  |

**NOTE 18 SUBSEQUENT EVENTS**

On July 15, 2025, the District issued \$14,995,000 of General Obligation Bonds (the Bonds) to fund various capital projects. The interest rate on the Bonds varies from 3.50% to 5.00%, maturing or subject to mandatory redemption on February 1, 2026 through February 1, 2053.

On February 17, 2026, the District awarded bids for renovations to the Fritz Elementary School totaling approximately \$28.1 million.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CONESTOGA VALLEY SCHOOL DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2025**

|                                                                      | Budgeted Amounts      |                       |                      | Variance<br>Budget<br>Positive<br>(Negative) |
|----------------------------------------------------------------------|-----------------------|-----------------------|----------------------|----------------------------------------------|
|                                                                      | Original              | Final                 | Actual               |                                              |
| <b>REVENUES</b>                                                      |                       |                       |                      |                                              |
| Local Sources                                                        | \$ 65,559,823         | \$ 65,559,823         | \$ 65,324,485        | \$ (235,338)                                 |
| State Sources                                                        | 22,421,221            | 22,421,221            | 23,129,613           | 708,392                                      |
| Federal Sources                                                      | 3,515,517             | 3,515,517             | 4,000,928            | 485,411                                      |
| Total Revenues                                                       | 91,496,561            | 91,496,561            | 92,455,026           | 958,465                                      |
| <b>EXPENDITURES</b>                                                  |                       |                       |                      |                                              |
| Instruction:                                                         |                       |                       |                      |                                              |
| Regular Programs                                                     | 38,406,788            | 38,406,788            | 38,264,583           | 142,205                                      |
| Special Programs                                                     | 14,087,461            | 14,087,461            | 15,687,764           | (1,600,303)                                  |
| Vocational Programs                                                  | 1,530,670             | 1,530,670             | 1,405,577            | 125,093                                      |
| Other Instructional Programs                                         | 382,412               | 382,412               | 285,425              | 96,987                                       |
| Nonpublic School Programs                                            | 71,350                | 71,350                | 68,659               | 2,691                                        |
| Pre-Kindergarten                                                     | 997,079               | 997,079               | 1,049,272            | (52,193)                                     |
| Total Instruction                                                    | 55,475,760            | 55,475,760            | 56,761,280           | (1,285,520)                                  |
| Support Services:                                                    |                       |                       |                      |                                              |
| Pupil Support Services                                               | 3,092,095             | 3,092,095             | 3,236,397            | (144,302)                                    |
| Instructional Staff Services                                         | 3,603,161             | 3,603,161             | 3,618,198            | (15,037)                                     |
| Administrative Services                                              | 4,426,977             | 4,426,977             | 4,276,707            | 150,270                                      |
| Pupil Health                                                         | 786,171               | 786,171               | 867,253              | (81,082)                                     |
| Business Services                                                    | 944,347               | 944,347               | 1,011,314            | (66,967)                                     |
| Operation and Maintenance of Plant Services                          | 6,825,080             | 6,825,080             | 7,084,536            | (259,456)                                    |
| Student Transportation Services                                      | 3,902,213             | 3,902,213             | 4,049,482            | (147,269)                                    |
| Support Services - Central                                           | 2,115,684             | 2,115,684             | 2,143,354            | (27,670)                                     |
| Other Support Services                                               | 45,000                | 45,000                | 44,664               | 336                                          |
| Total Support Services                                               | 25,740,728            | 25,740,728            | 26,331,905           | (591,177)                                    |
| Operation of Noninstructional Services:                              |                       |                       |                      |                                              |
| Student Activities                                                   | 1,582,080             | 1,582,080             | 2,038,567            | (456,487)                                    |
| Community Services                                                   | 17,922                | 17,922                | 39,724               | (21,802)                                     |
| Total Operation of Noninstructional Services                         | 1,600,002             | 1,600,002             | 2,078,291            | (478,289)                                    |
| Facilities Acquisition, Construction and Improvement:                |                       |                       |                      |                                              |
| Services                                                             | -                     | -                     | 165,821              | (165,821)                                    |
| Debt Service                                                         | 50,000                | 50,000                | 948,871              | (898,871)                                    |
| Total Expenditures                                                   | 82,866,490            | 82,866,490            | 86,286,168           | (3,419,678)                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | 8,630,071             | 8,630,071             | 6,168,858            | (2,461,213)                                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                       |                       |                      |                                              |
| Sale of/Compensation for Capital Assets                              | 25,000                | 25,000                | 44,263               | 19,263                                       |
| Transfers In                                                         | 488,698               | 488,698               | 488,698              | -                                            |
| Transfers Out                                                        | (8,564,146)           | (8,564,146)           | (8,394,147)          | 169,999                                      |
| Budgetary Reserve                                                    | (1,699,916)           | (1,699,916)           | -                    | 1,699,916                                    |
| Total Other Financing Sources (Uses)                                 | (9,750,364)           | (9,750,364)           | (7,861,186)          | 1,889,178                                    |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ (1,120,293)</u> | <u>\$ (1,120,293)</u> | (1,692,328)          | <u>\$ (572,035)</u>                          |
| Fund Balance - Beginning of Year                                     |                       |                       | 15,362,291           |                                              |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                       |                       | <u>\$ 13,669,963</u> |                                              |

**CONESTOGA VALLEY SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
PUBLIC SCHOOL EMPLOYEE RETIREMENT SYSTEM  
LAST TEN FISCAL YEARS**

| Report Date                                                                                                 | 2025          | 2024          | 2023          | 2022          | 2021          | 2020          | 2019          | 2018          | 2017          | 2016          |
|-------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Measurement Date                                                                                            | 2024          | 2023          | 2022          | 2021          | 2020          | 2019          | 2018          | 2017          | 2016          | 2015          |
| District's Proportion of the Net Pension Liability                                                          | 0.2239%       | 0.1759%       | 0.1981%       | 0.2007%       | 0.1981%       | 0.1962%       | 0.1966%       | 0.1932%       | 0.1934%       | 0.2134%       |
| District's Proportionate Share of the Net Pension Liability                                                 | \$ 93,713,217 | \$ 78,251,542 | \$ 88,072,728 | \$ 82,400,857 | \$ 97,542,491 | \$ 91,787,477 | \$ 94,377,761 | \$ 95,418,398 | \$ 95,843,000 | \$ 92,434,000 |
| District's Covered-Employee Payroll                                                                         | \$ 35,323,592 | \$ 26,911,899 | \$ 29,064,724 | \$ 28,386,927 | \$ 27,767,388 | \$ 27,053,732 | \$ 26,478,676 | \$ 25,722,617 | \$ 25,045,713 | \$ 27,455,288 |
| District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered-Employee Payroll | 265.30%       | 290.77%       | 303.02%       | 290.28%       | 351.28%       | 339.28%       | 356.43%       | 370.95%       | 382.67%       | 336.67%       |
| Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability                              | 64.63%        | 61.85%        | 61.34%        | 63.67%        | 54.32%        | 55.66%        | 54.00%        | 51.84%        | 50.00%        | 54.00%        |

**CONESTOGA VALLEY SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PENSION PLAN CONTRIBUTIONS  
PUBLIC SCHOOL EMPLOYEE RETIREMENT SYSTEM  
LAST TEN FISCAL YEARS**

|                                                                         | 2025          | 2024          | 2023          | 2022          | 2021          | 2020          | 2019          | 2018          | 2017          | 2016          |
|-------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Contractually Required Contribution                                     | \$ 11,440,694 | \$ 11,755,322 | \$ 9,211,027  | \$ 9,874,728  | \$ 9,537,893  | \$ 9,495,235  | \$ 8,786,299  | \$ 8,342,383  | \$ 7,389,722  | \$ 6,153,000  |
| Contributions in Relation to the<br>Contractually Required Contribution | 11,440,694    | 11,755,322    | 9,211,027     | 9,874,728     | 9,537,893     | 9,495,235     | 8,786,299     | 8,342,383     | 7,389,722     | 6,153,000     |
| Contribution Deficiency (Excess)                                        | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| District's Covered-Employee Payroll                                     | \$ 34,753,019 | \$ 35,323,592 | \$ 26,911,899 | \$ 29,064,724 | \$ 28,386,927 | \$ 27,767,388 | \$ 27,053,732 | \$ 26,478,676 | \$ 25,722,617 | \$ 25,045,713 |
| Contributions as a Percentage of<br>Covered-Employee Payroll            | 32.92%        | 33.36%        | 34.23%        | 33.97%        | 33.60%        | 34.20%        | 32.48%        | 31.51%        | 28.73%        | 24.57%        |

**CONESTOGA VALLEY SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY  
PUBLIC SCHOOL EMPLOYEE RETIREMENT SYSTEM  
LAST EIGHT FISCAL YEARS**

| Report Date                                                                                              | 2025          | 2024          | 2023          | 2022          | 2021          | 2020          | 2019          | 2018          |
|----------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Measurement Date                                                                                         | 2024          | 2023          | 2022          | 2021          | 2020          | 2019          | 2018          | 2017          |
| District's Proportion of the Net OPEB Liability                                                          | 0.2225%       | 0.1757%       | 0.1977%       | 0.2002%       | 0.1978%       | 0.1962%       | 0.1966%       | 0.1932%       |
| District's Proportionate Share of the Net OPEB Liability                                                 | \$ 3,952,621  | \$ 3,178,810  | \$ 3,639,204  | \$ 4,744,906  | \$ 4,273,859  | \$ 4,172,864  | \$ 4,099,010  | \$ 3,936,280  |
| District's Covered-Employee Payroll                                                                      | \$ 35,323,592 | \$ 26,911,899 | \$ 29,064,724 | \$ 28,386,927 | \$ 27,767,388 | \$ 27,053,732 | \$ 26,478,676 | \$ 25,722,617 |
| District's Proportionate Share of the Net OPEB Liability as a Percentage of Its Covered-Employee Payroll | 11.19%        | 11.81%        | 12.52%        | 16.72%        | 15.39%        | 15.42%        | 15.48%        | 15.30%        |
| Plan Fiduciary Net Position as a Percentage of the Total Net OPEB Liability                              | 7.13%         | 7.22%         | 6.86%         | 5.30%         | 5.69%         | 5.56%         | 5.56%         | 6.00%         |

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

**CONESTOGA VALLEY SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S OPEB PLAN CONTRIBUTIONS  
PUBLIC SCHOOL EMPLOYEE RETIREMENT SYSTEM  
LAST NINE FISCAL YEARS**

|                                                                         | 2025          | 2024          | 2023          | 2022          | 2021          | 2020          | 2019          | 2018          | 2017          |
|-------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Contractually Required Contribution                                     | \$ 212,472    | \$ 226,681    | \$ 200,927    | \$ 230,860    | \$ 232,963    | \$ 232,856    | \$ 224,788    | \$ 219,649    | \$ 168,206    |
| Contributions in Relation to the<br>Contractually Required Contribution | 212,472       | 226,681       | 200,927       | 230,860       | 232,963       | 232,856       | 224,788       | 219,649       | 168,206       |
| Contribution Deficiency (Excess)                                        | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| District's Covered-Employee Payroll                                     | \$ 34,753,019 | \$ 35,323,592 | \$ 26,911,899 | \$ 29,064,724 | \$ 28,386,927 | \$ 27,767,388 | \$ 27,053,732 | \$ 26,478,676 | \$ 25,722,617 |
| Contributions as a Percentage of<br>Covered-Employee Payroll            | 0.63%         | 0.64%         | 0.75%         | 0.79%         | 0.82%         | 0.84%         | 0.83%         | 0.83%         | 0.65%         |

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

**CONESTOGA VALLEY SCHOOL DISTRICT  
SCHEDULE OF CHANGES IN OPEB LIABILITY  
SINGLE EMPLOYER PLAN  
LAST EIGHT FISCAL YEARS**

|                                                                | 2025                | 2024                | 2023                | 2022                | 2021                | 2020                | 2019                | 2018                |
|----------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total OPEB Liability                                           |                     |                     |                     |                     |                     |                     |                     |                     |
| Service Cost                                                   | \$ 163,199          | \$ 153,759          | \$ 223,277          | \$ 227,814          | \$ 190,331          | \$ 193,027          | \$ 234,978          | \$ 224,316          |
| Interest on Total OPEB Liability                               | 137,610             | 128,590             | 80,967              | 64,627              | 103,581             | 88,514              | 111,769             | 80,125              |
| Changes of Benefit Terms                                       | 362,242             | -                   | -                   | -                   | -                   | -                   | (91,206)            | -                   |
| Differences Between Projected and Actual Experience            | (224,562)           | -                   | 330,626             | -                   | (164,671)           | -                   | (500,747)           | -                   |
| Changes of Assumptions                                         | 5,971               | 48,749              | (801,511)           | (93,190)            | 330,905             | (79,087)            | (205,304)           | 178,194             |
| Benefit Payments                                               | (178,765)           | (172,354)           | (118,715)           | (117,420)           | (92,104)            | (81,474)            | (139,758)           | (140,886)           |
| Net Change in Total OPEB Liability                             | 265,695             | 158,744             | (285,356)           | 81,831              | 368,042             | 120,980             | (590,268)           | 341,749             |
| Total OPEB Liability - Beginning of Year                       | 3,265,601           | 3,106,857           | 3,392,213           | 3,310,382           | 2,942,340           | 2,821,360           | 3,411,628           | 3,069,879           |
| Total OPEB liability - End of Year                             | <u>\$ 3,531,296</u> | <u>\$ 3,265,601</u> | <u>\$ 3,106,857</u> | <u>\$ 3,392,213</u> | <u>\$ 3,310,382</u> | <u>\$ 2,942,340</u> | <u>\$ 2,821,360</u> | <u>\$ 3,411,628</u> |
| Fiduciary Net Position as a Percentage of Total OPEB Liability | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               | 0.00%               |
| Covered Payroll                                                | \$ 35,323,592       | \$ 25,565,188       | \$ 25,565,188       | \$ 26,248,252       | \$ 26,248,252       | \$ 24,934,528       | \$ 24,934,528       | \$ 24,178,245       |
| Net OPEB Liability as a Percentage of Covered Payroll          | 10.00%              | 12.77%              | 12.15%              | 12.92%              | 12.61%              | 11.80%              | 11.32%              | 14.11%              |

There are no assets accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay benefits.

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

## **COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS**

**CONESTOGA VALLEY SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUND  
JUNE 30, 2025**

|                                      | <u>Capital<br/>Reserve<br/>Fund</u> | <u>Capital<br/>Projects<br/>Fund</u> | <u>Total</u>                |
|--------------------------------------|-------------------------------------|--------------------------------------|-----------------------------|
| <b>ASSETS</b>                        |                                     |                                      |                             |
| Cash                                 | \$ 7,073,276                        | \$ 17,809,163                        | \$ 24,882,439               |
| Investments                          | <u>-</u>                            | <u>4,117,504</u>                     | <u>4,117,504</u>            |
| Total Assets                         | <u><u>\$ 7,073,276</u></u>          | <u><u>\$ 21,926,667</u></u>          | <u><u>\$ 28,999,943</u></u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                                     |                                      |                             |
| <b>LIABILITIES</b>                   |                                     |                                      |                             |
| Accounts Payable                     | \$ -                                | \$ 3,793,729                         | \$ 3,793,729                |
| Due to Other Funds                   | <u>264,081</u>                      | <u>1,111,714</u>                     | <u>1,375,795</u>            |
| Total Liabilities                    | 264,081                             | 4,905,443                            | 5,169,524                   |
| <b>FUND BALANCES</b>                 |                                     |                                      |                             |
| Restricted:                          |                                     |                                      |                             |
| Capital Projects                     | <u>6,809,195</u>                    | <u>17,021,224</u>                    | <u>23,830,419</u>           |
| Total Fund Balances                  | <u><u>6,809,195</u></u>             | <u><u>17,021,224</u></u>             | <u><u>23,830,419</u></u>    |
| Total Liabilities and Fund Balances  | <u><u>\$ 7,073,276</u></u>          | <u><u>\$ 21,926,667</u></u>          | <u><u>\$ 28,999,943</u></u> |

**CONESTOGA VALLEY SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND  
YEAR ENDED JUNE 30, 2025**

|                                                                  | Capital<br>Reserve<br>Fund | Capital<br>Projects<br>Fund | Total                       |
|------------------------------------------------------------------|----------------------------|-----------------------------|-----------------------------|
| <b>REVENUES</b>                                                  |                            |                             |                             |
| Local Sources                                                    | \$ 316,267                 | \$ 1,420,722                | \$ 1,736,989                |
| <b>EXPENDITURES</b>                                              |                            |                             |                             |
| Current:                                                         |                            |                             |                             |
| Instruction                                                      | -                          | 1,454,935                   | 1,454,935                   |
| Support Services                                                 | 130,972                    | 855,647                     | 986,619                     |
| Facilities Acquisition, Construction and<br>Improvement Services | 885,212                    | 17,514,545                  | 18,399,757                  |
| Total Expenditures                                               | <u>1,016,184</u>           | <u>19,825,127</u>           | <u>20,841,311</u>           |
| <b>DEFICIENCY OF REVENUES<br/>UNDER EXPENDITURES</b>             | (699,917)                  | (18,404,405)                | (19,104,322)                |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |                            |                             |                             |
| Issuance of Right-to-Use Arrangements                            | -                          | 1,454,935                   | 1,454,935                   |
| Transfers Out                                                    | -                          | (738,313)                   | (738,313)                   |
| Total Other Financing Sources (Uses)                             | <u>-</u>                   | <u>716,622</u>              | <u>716,622</u>              |
| <b>NET CHANGE IN FUND BALANCE</b>                                | (699,917)                  | (17,687,783)                | (18,387,700)                |
| Fund Balance - Beginning of Year                                 | <u>7,509,112</u>           | <u>34,709,007</u>           | <u>42,218,119</u>           |
| <b>FUND BALANCE - END OF YEAR</b>                                | <u><u>\$ 6,809,195</u></u> | <u><u>\$ 17,021,224</u></u> | <u><u>\$ 23,830,419</u></u> |

**CONESTOGA VALLEY SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUND  
JUNE 30, 2025**

|                                      | <u>Athletic<br/>Facilities<br/>Improvement</u> | <u>Extra-<br/>Curricular<br/>Fund</u> | <u>Student<br/>Sponsored<br/>Activity Fund</u> | <u>Total</u>             |
|--------------------------------------|------------------------------------------------|---------------------------------------|------------------------------------------------|--------------------------|
| <b>ASSETS</b>                        |                                                |                                       |                                                |                          |
| <b>ASSETS</b>                        |                                                |                                       |                                                |                          |
| Cash                                 | \$ 261,714                                     | \$ 200,395                            | \$ 40,045                                      | \$ 502,154               |
| Other Receivables                    | <u>342</u>                                     | <u>5,044</u>                          | <u>5,243</u>                                   | <u>10,629</u>            |
| Total Assets                         | <u><u>\$ 262,056</u></u>                       | <u><u>\$ 205,439</u></u>              | <u><u>\$ 45,288</u></u>                        | <u><u>\$ 512,783</u></u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                                                |                                       |                                                |                          |
| <b>LIABILITIES</b>                   |                                                |                                       |                                                |                          |
| Accounts Payable                     | <u>\$ -</u>                                    | <u>\$ 1,285</u>                       | <u>\$ -</u>                                    | <u>\$ 1,285</u>          |
| <b>FUND BALANCES</b>                 |                                                |                                       |                                                |                          |
| Restricted                           |                                                |                                       |                                                |                          |
| Athletic Facilities Improvement      | 262,056                                        | -                                     | -                                              | 262,056                  |
| Extra-Curricular Activities          | -                                              | 204,154                               | -                                              | 204,154                  |
| Student Sponsored Activities         | <u>-</u>                                       | <u>-</u>                              | <u>45,288</u>                                  | <u>45,288</u>            |
| Total Fund Balances                  | <u><u>262,056</u></u>                          | <u><u>204,154</u></u>                 | <u><u>45,288</u></u>                           | <u><u>511,498</u></u>    |
| Total Liabilities and Fund Balances  | <u><u>\$ 262,056</u></u>                       | <u><u>\$ 205,439</u></u>              | <u><u>\$ 45,288</u></u>                        | <u><u>\$ 512,783</u></u> |

**CONESTOGA VALLEY SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2025**

|                                                                                     | <u>Athletic<br/>Facilities<br/>Improvement</u> | <u>Extra-<br/>Curricular<br/>Fund</u> | <u>Sponsored<br/>Activity Fund</u> | <u>Total</u>             |
|-------------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------|------------------------------------|--------------------------|
| <b>REVENUES</b>                                                                     |                                                |                                       |                                    |                          |
| Local Sources                                                                       | \$ 59,223                                      | \$ 20,643                             | \$ 34,547                          | \$ 114,413               |
| <b>EXPENDITURES</b>                                                                 |                                                |                                       |                                    |                          |
| Current                                                                             |                                                |                                       |                                    |                          |
| Operation of Noninstructional Services                                              | <u>57,318</u>                                  | <u>-</u>                              | <u>32,110</u>                      | <u>89,428</u>            |
| <b>EXCESS OF REVENUES<br/>OVER EXPENDITURES AND<br/>NET CHANGE IN FUND BALANCES</b> | 1,905                                          | 20,643                                | 2,437                              | 24,985                   |
| Fund Balance - Beginning of Year                                                    | <u>260,151</u>                                 | <u>183,511</u>                        | <u>42,851</u>                      | <u>486,513</u>           |
| <b>FUND BALANCE - END OF YEAR</b>                                                   | <u><u>\$ 262,056</u></u>                       | <u><u>\$ 204,154</u></u>              | <u><u>\$ 45,288</u></u>            | <u><u>\$ 511,498</u></u> |

## **SINGLE AUDIT**

**CONESTOGA VALLEY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-Through<br>Grantor/Project Title       | Source<br>Code | Federal<br>Assistance<br>Listing<br>Number | Pass-<br>Through<br>Grantor's<br>Number | Grant Period<br>Beginning/<br>Ending Dates | Grant<br>Amount | Total<br>Received<br>for Year | Accrued<br>(Deferred)<br>Revenue<br>July 1, 2024 | Revenue<br>Recognized | Expenditures   | Accrued<br>(Deferred)<br>Revenue<br>June 30, 2025 | Passed<br>Through<br>to<br>Subrecipients |
|-------------------------------------------------------------|----------------|--------------------------------------------|-----------------------------------------|--------------------------------------------|-----------------|-------------------------------|--------------------------------------------------|-----------------------|----------------|---------------------------------------------------|------------------------------------------|
| <b>U.S. DEPARTMENT OF EDUCATION</b>                         |                |                                            |                                         |                                            |                 |                               |                                                  |                       |                |                                                   |                                          |
| Passed-Through the Pennsylvania<br>Department of Education  |                |                                            |                                         |                                            |                 |                               |                                                  |                       |                |                                                   |                                          |
| Title I - Improving Basic Programs                          | I              | 84.010                                     | 013-250096                              | 07/01/24-09/30/25                          | \$ 1,279,017    | \$ 1,024,031                  | \$ -                                             | \$ 1,270,052          | \$ 1,270,052   | \$ 246,021                                        | \$ -                                     |
| Title I - Improving Basic Programs                          | I              | 84.010                                     | 013-240096                              | 07/01/23-09/30/25                          | 1,295,482       | <u>193,372</u>                | <u>155,283</u>                                   | <u>38,089</u>         | <u>38,089</u>  | <u>-</u>                                          | <u>-</u>                                 |
| Total ALN #84.010                                           |                |                                            |                                         |                                            |                 | 1,217,403                     | 155,283                                          | 1,308,141             | 1,308,141      | 246,021                                           | -                                        |
| Title II - Improving Teacher Quality                        | I              | 84.367                                     | 020-250096                              | 07/01/24-09/30/25                          | 171,371         | 136,224                       | -                                                | 162,151               | 162,151        | 25,927                                            | -                                        |
| Title II - Improving Teacher Quality                        | I              | 84.367                                     | 020-240096                              | 07/01/23-09/30/25                          | 146,288         | <u>32,408</u>                 | <u>26,983</u>                                    | <u>5,425</u>          | <u>5,425</u>   | <u>-</u>                                          | <u>-</u>                                 |
| Total ALN #84.367                                           |                |                                            |                                         |                                            |                 | 168,632                       | 26,983                                           | 167,576               | 167,576        | 25,927                                            | -                                        |
| Title III - Language Instruction LEP/<br>Immigrant Students | I              | 84.365                                     | 010-250096                              | 07/01/24-09/30/25                          | 55,373          | 33,224                        | -                                                | 40,563                | 40,563         | 7,339                                             | -                                        |
| Title III - Language Instruction LEP/<br>Immigrant Students | I              | 84.365                                     | 010-240096                              | 07/01/23-09/30/24                          | 60,014          | <u>32,787</u>                 | <u>(240)</u>                                     | <u>33,027</u>         | <u>33,027</u>  | <u>-</u>                                          | <u>-</u>                                 |
| Total ALN #84.365                                           |                |                                            |                                         |                                            |                 | 66,011                        | (240)                                            | 73,590                | 73,590         | 7,339                                             | -                                        |
| Title IV - Student Support and<br>Academic Enrichment       | I              | 84.424                                     | 144-250096                              | 07/01/24-09/30/25                          | 97,560          | 91,056                        | -                                                | 97,560                | 97,560         | 6,504                                             | -                                        |
| Title IV - Student Support and<br>Academic Enrichment       | I              | 84.424                                     | 144-240096                              | 07/01/23-09/30/24                          | 118,548         | <u>41,492</u>                 | <u>4,989</u>                                     | <u>36,503</u>         | <u>36,503</u>  | <u>-</u>                                          | <u>-</u>                                 |
| Total ALN #84.424                                           |                |                                            |                                         |                                            |                 | 132,548                       | 4,989                                            | 134,063               | 134,063        | 6,504                                             | -                                        |
| COVID-19 ARP - ESSER III                                    | I              | 84.425U                                    | 223-210096                              | 03/13/20-09/30/24                          | 8,947,519       | 1,301,457                     | 326,639                                          | 974,818               | 974,818        | -                                                 | -                                        |
| COVID-19 ARP ESSER 7%                                       | I              | 84.425U                                    | 225-210096                              | 03/13/20-09/30/24                          | 695,422         | <u>260,231</u>                | <u>32,000</u>                                    | <u>228,231</u>        | <u>228,231</u> | <u>-</u>                                          | <u>-</u>                                 |
| Total ALN #84.425                                           |                |                                            |                                         |                                            |                 | 1,561,688                     | 358,639                                          | 1,203,049             | 1,203,049      | -                                                 | -                                        |
| Passed Through the Lancaster-Lebanon I.U.                   |                |                                            |                                         |                                            |                 |                               |                                                  |                       |                |                                                   |                                          |
| PA Training and Technical Assistance                        | I              | 84.027                                     | 062-240033                              | 07/01/23-09/30/24                          | 50,000          | 3,599                         | 3,599                                            | -                     | -              | -                                                 | -                                        |
| I.D.E.A. - Part B                                           | I              | 84.027                                     | 062-250013                              | 07/01/24-09/30/25                          | 866,002         | 381,193                       | -                                                | 866,002               | 866,002        | 484,809                                           | -                                        |
| I.D.E.A. - Part B                                           | I              | 84.027                                     | 062-240013                              | 07/01/23-09/30/24                          | 904,083         | <u>554,992</u>                | <u>554,992</u>                                   | <u>-</u>              | <u>-</u>       | <u>-</u>                                          | <u>-</u>                                 |
| Total ALN #84.027                                           |                |                                            |                                         |                                            |                 | 939,784                       | 558,591                                          | 866,002               | 866,002        | 484,809                                           | -                                        |
| I.D.E.A. - Part B, Section 619                              | I              | 84.173                                     | 131-240013                              | 07/01/24-06/30/25                          | 5,220           | -                             | -                                                | 5,220                 | 5,220          | 5,220                                             | -                                        |
| I.D.E.A. - Part B, Section 619                              | I              | 84.173                                     | 131-230013                              | 07/01/23-06/30/24                          | 6,426           | <u>6,426</u>                  | <u>6,426</u>                                     | <u>-</u>              | <u>-</u>       | <u>-</u>                                          | <u>-</u>                                 |
| Total ALN #84.173                                           |                |                                            |                                         |                                            |                 | 6,426                         | 6,426                                            | 5,220                 | 5,220          | 5,220                                             | -                                        |
| Total U.S. Department of Education                          |                |                                            |                                         |                                            |                 | 4,092,492                     | 1,110,671                                        | 3,757,641             | 3,757,641      | 775,820                                           | -                                        |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CONESTOGA VALLEY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-Through<br>Grantor/Project Title                  | Source<br>Code | Federal<br>Assistance<br>Listing<br>Number | Pass-<br>Through<br>Grantor's<br>Number | Grant Period<br>Beginning/<br>Ending Dates | Grant<br>Amount | Total<br>Received<br>for Year | Accrued<br>(Deferred)<br>Revenue<br>July 1, 2024 | Revenue<br>Recognized | Expenditures | Accrued<br>(Deferred)<br>Revenue<br>June 30, 2025 | Passed<br>Through<br>to<br>Subrecipients |
|------------------------------------------------------------------------|----------------|--------------------------------------------|-----------------------------------------|--------------------------------------------|-----------------|-------------------------------|--------------------------------------------------|-----------------------|--------------|---------------------------------------------------|------------------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                    |                |                                            |                                         |                                            |                 |                               |                                                  |                       |              |                                                   |                                          |
| Passed Through the Pennsylvania Department<br>of Public Welfare        |                |                                            |                                         |                                            |                 |                               |                                                  |                       |              |                                                   |                                          |
| Medical Assistance Program                                             | I              | 93.778                                     | N/A                                     | 07/01/24 - 06/30/25                        | N/A             | 13,867                        | -                                                | 13,867                | 13,867       | -                                                 | -                                        |
| <b>U.S. DEPARTMENT OF THE TREASURY</b>                                 |                |                                            |                                         |                                            |                 |                               |                                                  |                       |              |                                                   |                                          |
| Passed Through the Pennsylvania Commission<br>on Crime and Delinquency |                |                                            |                                         |                                            |                 |                               |                                                  |                       |              |                                                   |                                          |
| Positive Behavioral Interventions and Supports (PBIS)                  | I              | 21.027                                     | 2023-CM-01-42410                        | 01/10/24 - 12/31/25                        | 151,038         | 56,086                        | -                                                | 91,242                | 91,242       | 35,156                                            | -                                        |
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>                                  |                |                                            |                                         |                                            |                 |                               |                                                  |                       |              |                                                   |                                          |
| Passed-Through the Pennsylvania Department<br>of Education             |                |                                            |                                         |                                            |                 |                               |                                                  |                       |              |                                                   |                                          |
| Breakfast Program                                                      | I              | 10.553                                     | N/A                                     | 07/01/23-06/30/24                          | N/A             | 4,548                         | 4,548                                            | -                     | -            | -                                                 | -                                        |
| Breakfast Program                                                      | I              | 10.553                                     | N/A                                     | 07/01/24-06/30/25                          | N/A             | 471,061                       | -                                                | 471,061               | 471,061      | -                                                 | -                                        |
| Total ALN #10.553                                                      |                |                                            |                                         |                                            |                 | 475,609                       | 4,548                                            | 471,061               | 471,061      | -                                                 | -                                        |
| National School Lunch Program                                          | I              | 10.555                                     | N/A                                     | 07/01/23-06/30/24                          | N/A             | 12,090                        | 12,090                                           | -                     | -            | -                                                 | -                                        |
| National School Lunch Program                                          | I              | 10.555                                     | N/A                                     | 07/01/24-06/30/25                          | N/A             | 1,188,872                     | -                                                | 1,188,872             | 1,188,872    | -                                                 | -                                        |
| National School Lunch Program                                          | I              | 10.555                                     | N/A                                     | 07/01/24-06/30/25                          | N/A             | a) 161,102                    | b) (46,200)                                      | c) 183,268            | 183,268      | d) (24,034)                                       | -                                        |
| Total ALN #10.555                                                      |                |                                            |                                         |                                            |                 | 1,362,064                     | (34,110)                                         | 1,372,140             | 1,372,140    | (24,034)                                          | -                                        |
| Total U.S. Department of Agriculture                                   |                |                                            |                                         |                                            |                 | 1,837,673                     | (29,562)                                         | 1,843,201             | 1,843,201    | (24,034)                                          | -                                        |
| Total Federal Awards                                                   |                |                                            |                                         |                                            |                 | \$ 6,000,118                  | \$ 1,081,109                                     | \$ 5,705,951          | \$ 5,705,951 | \$ 786,942                                        | \$ -                                     |
| Special Education Cluster (IDEA) (ALN's #84.027 and #84.173)           |                |                                            |                                         |                                            |                 | \$ 946,210                    | \$ 565,017                                       | \$ 871,222            | \$ 871,222   | \$ 490,029                                        | \$ -                                     |
| Child Nutrition Cluster (ALN's #10.553 and #10.555)                    |                |                                            |                                         |                                            |                 | \$ 1,837,673                  | \$ (29,562)                                      | \$ 1,843,201          | \$ 1,843,201 | \$ (24,034)                                       | \$ -                                     |
| Medicaid Cluster (ALN #93.778)                                         |                |                                            |                                         |                                            |                 | \$ 13,867                     | \$ -                                             | \$ 13,867             | \$ 13,867    | \$ -                                              | \$ -                                     |

Footnotes:

- a) Total amount of commodities received
- b) Beginning inventory July 1
- c) Total amount of commodities used
- d) Ending inventory June 30

Source Codes:

- D - Direct Funding
- I - Indirect Funding
- ALN - Assistance Listing Number

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CONESTOGA VALLEY SCHOOL DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2025**

**NOTE 1 FEDERAL EXPENDITURES**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Conestoga Valley School District (the District) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**NOTE 2 BASIS OF ACCOUNTING**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement except as noted for the accounting of donated commodities in Note 3. Revenues are recorded when measurable and available. Expenditures are recorded when incurred.

**NOTE 3 NONMONETARY FEDERAL AWARDS - DONATED FOOD**

The Commonwealth of Pennsylvania distributes federal surplus food to institutions (schools, hospitals and prisons) and to the needy. Expenditures reported in the Schedule of Expenditures of Federal Awards under ALN #10.555 USDA Commodities represent federal surplus food consumed by the District during the 2024-2025 fiscal year.

**NOTE 4 ACCESS PROGRAM**

The District participates in the ACCESS Program which is a medical assistance program that reimburses local educational agencies for direct eligible health-related services provided to enrolled special needs students. Reimbursements are federal source revenues but are classified as fee-for-service and are not considered federal financial assistance. The amount of ACCESS funding recognized for the year ended June 30, 2025 was \$138,178.

**NOTE 5 INDIRECT COSTS**

The District has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.



**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***

Board of School Directors  
Conestoga Valley School District  
Lancaster, Pennsylvania

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, the business-type activities, each major fund, and the aggregate remaining fund information of Conestoga Valley School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Conestoga Valley School District's basic financial statements, and have issued our report thereon dated July 17, 2026.

**Report on Internal Control Over Financial Reporting**

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

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

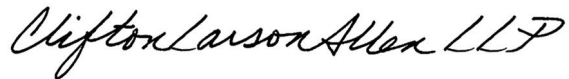
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Conestoga Valley 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

King of Prussia, Pennsylvania  
July 17, 2026



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of School Directors  
Conestoga Valley School District  
Lancaster, Pennsylvania

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Conestoga Valley 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, 2025. The District's major federal programs are identified in the summary of auditors' 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, 2025.

***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; 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 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.

### ***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.

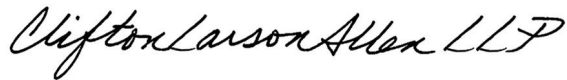
### **Report on Internal Control over Compliance**

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.

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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

King of Prussia, Pennsylvania  
July 17, 2026

**CONESTOGA VALLEY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2025**

---

***Section I – Summary of Auditors' Results***

---

***Financial Statements***

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

***Federal Awards***

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes        x   no

***Identification of Major Federal Programs***

**Assistance Listing Number(s)**

10.553  
10.555

**Name of Federal Program or Cluster**

Child Nutrition Cluster  
School Breakfast Program  
National School Lunch Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$   750,000  

Auditee qualified as low-risk auditee?

  x   yes      \_\_\_\_\_ no

**CONESTOGA VALLEY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

---

***Section II – Financial Statement Findings***

---

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

---

***Section III – Findings and Questioned Costs – Major Federal Programs***

---

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

## **OTHER INFORMATION**

**CONESTOGA VALLEY SCHOOL DISTRICT  
REAL ESTATE TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

| School Year | Assessed Value   | Base Millage | Gross Tax Levy | Act 1 Property Tax Reduction Allocation | Gross Adjusted Tax Levy | Current Collections Amount | Current Year Collections As a Percentage of Adjusted Tax Levy | Delinquent Tax Collections | Total Collections Amount | Total Collection as a Percentage |
|-------------|------------------|--------------|----------------|-----------------------------------------|-------------------------|----------------------------|---------------------------------------------------------------|----------------------------|--------------------------|----------------------------------|
| 2025-2026   | \$ 3,567,569,600 | 16.1955      | \$ 57,778,573  | \$ 1,232,420                            | \$ 56,546,153           | N/A                        | N/A                                                           | N/A                        | N/A                      | N/A                              |
| 2024-2025   | 3,544,188,800    | 15.7620      | 55,863,504     | 1,043,169                               | 54,820,335              | 53,315,824                 | 97.26                                                         | 737,684                    | 54,053,508               | 98.60                            |
| 2023-2024   | 3,529,481,000    | 15.3776      | 54,274,947     | 903,565                                 | 53,371,382              | 51,817,097                 | 97.09                                                         | 792,503                    | 52,609,600               | 98.57                            |
| 2022-2023   | 3,504,470,800    | 14.9660      | 52,447,910     | 898,677                                 | 51,549,233              | 50,696,130                 | 98.35                                                         | 554,753                    | 51,250,883               | 99.42                            |
| 2021-2022   | 3,472,515,800    | 14.4739      | 50,260,846     | 708,652                                 | 49,552,194              | 48,123,504                 | 97.12                                                         | 460,197                    | 48,583,701               | 98.05                            |
| 2020-2021   | 3,467,515,900    | 14.1526      | 49,074,366     | 710,016                                 | 48,364,350              | 46,820,764                 | 96.81                                                         | 791,847                    | 47,612,611               | 98.45                            |
| 2019-2020   | 3,444,267,500    | 13.7940      | 47,510,226     | 708,652                                 | 46,801,574              | 45,363,642                 | 96.93                                                         | 585,388                    | 45,949,030               | 98.18                            |
| 2018-2019   | 3,467,500,300    | 13.3940      | 46,443,699     | 706,526                                 | 45,737,173              | 44,381,363                 | 97.04                                                         | 663,179                    | 45,044,542               | 98.49                            |
| 2017-2018   | 2,718,332,800    | 16.3220      | 44,368,628     | 707,426                                 | 43,661,202              | 42,346,972                 | 96.99                                                         | 674,669                    | 43,021,641               | 98.54                            |
| 2016-2017   | 2,706,397,200    | 15.9240      | 43,096,669     | 701,315                                 | 42,395,354              | 41,272,962                 | 97.35                                                         | 534,577                    | 41,807,539               | 98.61                            |
| 2015-2016   | 2,688,355,900    | 15.2064      | 40,880,215     | 700,553                                 | 40,179,662              | 39,129,793                 | 97.39                                                         | 630,670                    | 39,760,463               | 98.96                            |

**CONESTOGA VALLEY SCHOOL DISTRICT  
REAL ESTATE TAX RATES (MILLS)  
LAST TEN FISCAL YEARS**

|                           | Municipality              |                           |                       |
|---------------------------|---------------------------|---------------------------|-----------------------|
|                           | East Lampeter<br>Township | Upper Leacock<br>Township | West Earl<br>Township |
| 2025-2026 School District | 16.1955                   | 16.1955                   | 16.1955               |
| 2025 Municipal            | 2.055                     | 1.695                     | 1.665                 |
| 2025 County               | 2.911                     | 2.911                     | 2.911                 |
| 2024-2025 School District | 15.7620                   | 15.7620                   | 15.7620               |
| 2024 Municipal            | 1.957                     | 1.695                     | 1.615                 |
| 2024 County               | 2.911                     | 2.911                     | 2.911                 |
| 2023-2024 School District | 15.3776                   | 15.3776                   | 15.3776               |
| 2023 Municipal            | 1.900                     | 1.695                     | 1.561                 |
| 2023 County               | 2.911                     | 2.911                     | 2.911                 |
| 2022-2023 School District | 14.9660                   | 14.9660                   | 14.9660               |
| 2022 Municipal            | 1.900                     | 1.695                     | 1.267                 |
| 2022 County               | 2.911                     | 2.911                     | 2.911                 |
| 2021-2022 School District | 14.4739                   | 14.4739                   | 14.4739               |
| 2021 Municipal            | 1.900                     | 1.695                     | 1.267                 |
| 2021 County               | 2.911                     | 2.911                     | 2.911                 |
| 2020-2021 School District | 14.1526                   | 14.1526                   | 14.1526               |
| 2020 Municipal            | 1.900                     | 1.695                     | 1.267                 |
| 2020 County               | 2.911                     | 2.911                     | 2.911                 |
| 2019-2020 School District | 13.794                    | 13.794                    | 13.794                |
| 2019 Municipal            | 1.900                     | 1.695                     | 1.267                 |
| 2019 County               | 2.911                     | 2.911                     | 2.911                 |
| 2018-2019 School District | 13.394                    | 13.394                    | 13.394                |
| 2018 Municipal            | 1.750                     | 1.695                     | 1.267                 |
| 2018 County               | 2.910                     | 2.910                     | 2.910                 |
| 2017-2018 School District | 16.322                    | 16.322                    | 16.322                |
| 2017 Municipal            | 1.990                     | 2.000                     | 1.590                 |
| 2017 County               | 3.735                     | 3.735                     | 3.735                 |
| 2016-2017 School District | 15.924                    | 15.924                    | 15.924                |
| 2016 Municipal            | 1.730                     | 1.700                     | 1.590                 |
| 2016 County               | 3.735                     | 3.735                     | 3.735                 |
| 2015-2016 School District | 15.2064                   | 15.2064                   | 15.2064               |
| 2015 Municipal            | 1.600                     | 1.700                     | 1.590                 |
| 2015 County               | 3.735                     | 3.735                     | 3.735                 |

**CONESTOGA VALLEY SCHOOL DISTRICT  
NONREAL ESTATE TAX RATES  
LAST TEN FISCAL YEARS**

| Municipality                  | 2025  | 2024  | 2023  | 2022  | 2021  | 2020  | 2019  | 2018  | 2017  | 2016  |
|-------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b>EAST LAMPETER TOWNSHIP</b> |       |       |       |       |       |       |       |       |       |       |
| Realty Transfer Tax:          |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| School                        | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| Earned Income Tax             |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| School                        | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| Local Services                |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 |
| School                        | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 |
| Amusement Tax                 |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | 5.0%  | 5.0%  | 5.0%  | 5.0%  | 5.0%  | 5.0%  | 5.0%  | 5.0%  | 5.0%  | 5.0%  |
| School                        | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  |
| <b>UPPER LEACOCK TOWNSHIP</b> |       |       |       |       |       |       |       |       |       |       |
| Realty Transfer Tax:          |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| School                        | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| Earned Income Tax             |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| School                        | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| Local Services                |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 |
| School                        | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 |
| Amusement Tax                 |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | NA    | NA    | NA    | NA    | NA    | NA    | NA    | NA    | NA    | NA    |
| School                        | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  |
| <b>WEST EARL TOWNSHIP</b>     |       |       |       |       |       |       |       |       |       |       |
| Realty Transfer Tax:          |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| School                        | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| Earned Income Tax             |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| School                        | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  | 0.5%  |
| Local Services                |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 | \$ 42 |
| School                        | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 | \$ 10 |
| Amusement Tax                 |       |       |       |       |       |       |       |       |       |       |
| Municipal                     | NA    | NA    | NA    | NA    | NA    | NA    | NA    | NA    | NA    | NA    |
| School                        | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  |

**CONESTOGA VALLEY SCHOOL DISTRICT  
PRINCIPAL TAXPAYERS  
YEAR ENDED JUNE 30, 2025**

| Taxpayer                                       | Assessed<br>Valuation   |
|------------------------------------------------|-------------------------|
| High Properties                                | \$ 347,504,900          |
| Dart Container Corp Of PA                      | 54,094,900              |
| Lancaster New Holland Real Estate              | 44,124,600              |
| Tanger Properties Limited PRTN                 | 38,802,000              |
| TKG Mill Creek Shopping Center                 | 31,833,800              |
| Calumet Enterprises LLC                        | 20,810,400              |
| Fairmount Homes                                | 20,539,800              |
| East Lampeter Associates                       | 15,886,100              |
| Cedar Acres East                               | 14,961,500              |
| LSC Communications US LLC/Donnelly             | 13,159,400              |
| Total                                          | <u>\$ 601,717,400</u>   |
| Total Taxable Assessed Value                   | <u>\$ 3,529,481,000</u> |
| 10 Largest as a Percentage of Total Assessment | <u>17.05%</u>           |

Above assessment values are based upon July 1, 2024 values.

**CONESTOGA VALLEY SCHOOL DISTRICT  
PROPERTY ASSESSMENT DATA  
LAST TEN FISCAL YEARS**

| <u>Calendar Year</u> | <u>Assessed Value</u> | <u>Market Value</u> | <u>Common Ratio</u> |
|----------------------|-----------------------|---------------------|---------------------|
| 2024                 | \$ 3,521,672,300      | \$ 3,975,695,992    | 53.43 %             |
| 2023                 | 3,501,899,700         | 3,623,307,153       | 56.40               |
| 2022                 | 3,487,393,500         | 3,607,315,713       | 60.40               |
| 2021                 | 3,452,905,400         | 3,356,241,036       | 68.10               |
| 2020                 | 3,455,027,100         | 3,359,373,093       | 78.10               |
| 2019                 | 3,437,429,800         | 3,214,897,729       | 83.40               |
| 2018                 | * 3,450,025,400       | 3,222,605,595       | 87.00               |
| 2017                 | 2,717,612,600         | 3,088,259,918       | 100.00              |
| 2016                 | 2,694,851,500         | 3,060,134,766       | 73.70               |
| 2015                 | 2,680,065,800         | 2,929,799,573       | 75.50               |

Source: Pennsylvania State Tax Equalization Board

\* Lancaster County underwent a countywide reassessment in 2018.

**CONESTOGA VALLEY SCHOOL DISTRICT  
ENROLLMENT DATA  
LAST TEN FISCAL YEARS**

| School Year | Elementary | Secondary | Total |
|-------------|------------|-----------|-------|
| 2025-2026*  | 1,597      | 2,115     | 3,712 |
| 2024-2025   | 1,947      | 1,877     | 3,824 |
| 2023-2024   | 1,988      | 1,922     | 3,910 |
| 2022-2023   | 2,017      | 1,956     | 3,973 |
| 2021-2022   | 2,095      | 1,953     | 4,048 |
| 2020-2021   | 1,963      | 1,854     | 3,817 |
| 2019-2020   | 2,218      | 1,933     | 4,151 |
| 2018-2019   | 2,200      | 1,945     | 4,145 |
| 2017-2018   | 2,291      | 1,900     | 4,191 |
| 2016-2017   | 2,151      | 2,025     | 4,176 |
| 2015-2016   | 2,228      | 1,990     | 4,218 |

\* Projected



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

## **Conestoga Valley SHS**

TSI non-Title 1 School Plan | 2026 – 2027

**Final Draft for School Board Review (August 10, 2026)**

## Profile and Plan Essentials

|                                   |              |                                         |
|-----------------------------------|--------------|-----------------------------------------|
| <b>School</b>                     |              | AUN/Branch                              |
| Conestoga Valley SHS              |              | 113361703                               |
| <b>Address 1</b>                  |              |                                         |
| 2110 Horseshoe Rd                 |              |                                         |
| <b>Address 2</b>                  |              |                                         |
|                                   |              |                                         |
| <b>City</b>                       | <b>State</b> | <b>Zip Code</b>                         |
| Lancaster                         | PA           | 17601                                   |
| <b>Chief School Administrator</b> |              | <b>Chief School Administrator Email</b> |
| Dr Daniel Hartman                 |              | daniel_hartman@conestogavalley.org      |
| <b>Principal Name</b>             |              |                                         |
| Matthew Fox                       |              |                                         |
| <b>Principal Email</b>            |              |                                         |
| matthew_fox@conestogavalley.org   |              |                                         |
| <b>Principal Phone Number</b>     |              | <b>Principal Extension</b>              |
| (717)397-5231                     |              |                                         |

## Steering Committee

| Name            | Position/Role              | Building/Group/Organization |
|-----------------|----------------------------|-----------------------------|
| Dr. Matthew Fox | Principal                  | CVHS                        |
| Dr. Don Mann    | District Level Leaders     | Asst Supt for Secondary     |
| Dr. Robin Hamme | District Level Leaders     | Director of Spec Ed         |
| Dawn Eby        | Other                      | Assistant Principal         |
| Julie Kobie     | Data Analyst               | CVSD                        |
| Susan Sneath    | Other                      | Devopar Consulting          |
| Desiree Samberg | Education Specialist       | MTSS Coordinator            |
| Kirstin Kelly   | Education Specialist       | Pupil Services Consultant   |
| Erica Whitley   | Teacher                    | CVHS - Emotional Support    |
| Doug Helsel     | Education Specialist       | CVHS - Counselor            |
| Katie Fake      | Teacher                    | English/Reading Spec        |
| Amanda Manuel   | Teacher                    | Math Department Chair       |
| Shaun Karli     | Teacher                    | English Department Chair    |
| Henry Oxendine  | Teacher                    | Special Education           |
| Tori Byers      | Parent                     | CVHS                        |
| Jeane Miller    | Parent                     | CVHS                        |
| Dr. Dan Hartman | Chief School Administrator | CVSD                        |
| Dr. Jill Koser  | District Level Leaders     | Asst Supt Elementary        |
| Leo Silva       | Community Member           | Attollo                     |

## **Vision for Learning**

Our Mission Empowering all students to pursue their goals, strive for personal excellence, and contribute to their communities through access to innovative and rigorous learning opportunities and unwavering support.

Our Vision Setting the standard for learning innovation to meet the needs of all students, our community, and global society.

## Future Ready PA Index

### Proficient or Advanced in English Language Arts/Literature

#### Comments/Notable Observations

2025 English Keystone - Did not meet the interim target, but exceeded the statewide average in proficiency.

#### Strengths

| ESSA Student Subgroups     | Indicator                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Students with Disabilities | 2025 According to the Future Ready PA Index and CVHS schoolwide performance data, Students with Disabilities (Students with IEPs) demonstrated significant PVAAS Academic Growth in Keystone Literature, meeting state growth expectations. While achievement gaps in overall proficiency persist, value-added growth for this subgroup reflects positive instructional impact. |

#### Challenges

| ESSA Student Subgroups     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Students with Disabilities | 2025 Academic Achievement in Keystone Exams (Students with IEPs): Conestoga Valley High School's Students with Disabilities (Students with IEPs) subgroup significantly lags behind statewide performance goals and overall school proficiency averages in Keystone Algebra I and Keystone Literature. Scores for students receiving special education services indicate that a substantial majority do not yet meet proficient performance thresholds. |
| English Learners           | 2025 Academic Achievement in Keystone Literature (English Learners): The English Learners (EL) subgroup did not meet the statewide interim performance target in Keystone Literature, showing a persistent proficiency gap compared to the overall student body.                                                                                                                                                                                        |

### Proficient or Advanced in Mathematics/Algebra

#### Comments/Notable Observations

2025 Algebra Keystone - Did not meet the interim target in math, but exceeded the statewide average by 9%

#### Strengths

| ESSA Student Subgroups     | Indicator                                                                                                                                                                                                                                                                                                                             |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Students with Disabilities | 2025 - Academic Growth in Keystone Algebra I (Students with IEPs): According to Future Ready PA Index data and CVHS TSI performance metrics, Students with Disabilities (Students with IEPs) met the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I, demonstrating measurable value-added learning progress. |

### Challenges

| ESSA Student Subgroups     | Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Economically Disadvantaged | 2025 Academic Achievement in Keystone Algebra I (Economically Disadvantaged): According to the Future Ready PA Index profile for Conestoga Valley High School, the Economically Disadvantaged student group did not meet the statewide interim performance target for percent Proficient or Advanced on the Keystone Algebra I exam. While PVAAS growth indicators show positive student progress, overall baseline proficiency remains significantly lower than the all-student average, creating a persistent achievement gap. |

### Meeting Annual Academic Growth Expectations (PVAAS) in English Language Arts/Literature

#### Comments/Notable Observations

2025 Literature: PVAAS Academic Growth in Keystone Literature: The high school met/exceeded the standard for PA Academic Growth (PVAAS) in Literature, demonstrating significant value-added growth across diverse learner profiles.

#### Strengths

| ESSA Student Subgroups     | Indicator                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Economically Disadvantaged | 2025 Economically Disadvantaged PVAAS Academic Growth in Keystone Literature: The Economically Disadvantaged student group exceeded the statewide standard for PA Academic Growth (PVAAS) in Keystone Literature. This significant value-added growth indicates that students made more than a year's worth of academic progress in literary analysis and reading comprehension. |

### Challenges

| ESSA Student Subgroups     | Indicator                                                      |
|----------------------------|----------------------------------------------------------------|
| Students with Disabilities | English PVAAS 2025 - SWDs had lowest growth score of subgroups |

### Meeting Annual Academic Growth Expectations (PVAAS) in Mathematics/Algebra

#### Comments/Notable Observations

2025 Academic Growth and Value-Added Progress in Mathematics (Keystone Algebra I): Conestoga Valley High School's overall mathematics data demonstrates significant value-added progress, highlighted by the school meeting or exceeding the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I across both the all-student cohort and key historically underperforming student groups. While baseline proficiency rates remain an area of ongoing focus, PVAAS growth indicators show that students are consistently making a year or more of academic progress in secondary mathematics.

#### Strengths

| ESSA Student Subgroups | Indicator                                                                                                                   |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| African-American/Black | 2025 Algebra Growth - Black Subgroup and Combined Ethnicity Subgroup were the only two groups whose growth scores declined. |

## Challenges

| ESSA Student Subgroups | Indicator                                                                 |
|------------------------|---------------------------------------------------------------------------|
| African-American/Black | Algebra PVAAS 2025 - Black subgroup had lowest growth score of all groups |

## English Language Growth and Attainment

### Comments/Notable Observations

2025 EL Growth & Attainment: Data is concerning overall - lower than state average, did not interim target, and all subgroups (4/4) showed a drop in proficiency this year compared to last.

### Strengths

| ESSA Student Subgroups     | Indicator                                                                                                               |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Economically Disadvantaged | 2025 EL Growth & Attainment - Economically Disadvantaged Subgroup of ELs was the highest performing group in this area. |

### Challenges

| ESSA Student Subgroups | Indicator                                                                                           |
|------------------------|-----------------------------------------------------------------------------------------------------|
| Hispanic               | 2025 EL Growth & Attainment: Hispanic ELs showed lowest proficiency in EL goals for language growth |

## Regular Attendance

### Comments/Notable Observations

2025 - The high school did not meet the statewide performance standard for Regular Attendance (defined as the percentage of students attending school 90 or more of instructional days). Chronic absenteeism disproportionately impacts our designated TSI student cohorts, directly reducing instructional time and exacerbating learning loss in core Keystone subjects. (Lagging Indicator: 2023-2024 Attendance Data)

### Strengths

| ESSA Student Subgroups | Indicator                                                                                            |
|------------------------|------------------------------------------------------------------------------------------------------|
| Asian (not Hispanic)   | 96.6% Regular Attendance rate for the Asian Subgroup. This is 15% higher than the All Student Group. |

### Challenges

| ESSA Student Subgroups     | Indicator                                                                                     |
|----------------------------|-----------------------------------------------------------------------------------------------|
| Students with Disabilities | 65% Regular Attendance rate for SWD subgroup. This is 16.7% lower than the all student group. |

## Career Standards Benchmark

### Comments/Notable Observations

94.2% of students met the Career Standards Benchmark. This is higher than the state average; however, it is a decrease from the previous school year.

### Strengths

| ESSA Student Subgroups | Indicator                                                                         |
|------------------------|-----------------------------------------------------------------------------------|
| African-American/Black | 2025 - 100% of students in the Black subgroup met the career standards benchmark. |

### Challenges

| ESSA Student Subgroups | Indicator                                                                        |
|------------------------|----------------------------------------------------------------------------------|
| Combined Ethnicity     | 2025 - Two or More Races Subgroup - lowest subgroup meeting the benchmark at 84% |

## High School Graduation Rate Four-Year Cohort

### Comments/Notable Observations

2025: 92% graduation rate from 2023-2024 (lagging indicator) - 4% higher than the state average and already met the state's goal of 92% for 2033

### Strengths

| ESSA Student Subgroups | Indicator                                    |
|------------------------|----------------------------------------------|
| White                  | 96.9% graduation rate for the White subgroup |
| African-American/Black | 93.8% graduation rate for the Black subgroup |

### Challenges

| ESSA Student Subgroups     | Indicator                                                    |
|----------------------------|--------------------------------------------------------------|
| Students with Disabilities | 77.6% Graduation Rate - 15% lower than the All student group |

## Summary

### Strengths

Review the strengths listed. Select the strengths that have had the most significant impact in addressing your most pressing challenges.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2025 Literature: PVAAS Academic Growth in Keystone Literature: The high school met/exceeded the standard for PA Academic Growth (PVAAS) in Literature, demonstrating significant value-added growth across diverse learner profiles.                                                                                                                                                                                                                                                        |
| According to the Future Ready PA Index and CVHS schoolwide performance data, Students with Disabilities (Students with IEPs) demonstrated significant PVAAS Academic Growth in Keystone Literature, meeting state growth expectations. While achievement gaps in overall proficiency persist, value-added growth for this subgroup reflects positive instructional impact.                                                                                                                  |
| 2025 - Academic Growth in Keystone Algebra I (Students with IEPs): According to Future Ready PA Index data and CVHS TSI performance metrics, Students with Disabilities (Students with IEPs) met the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I, demonstrating measurable value-added learning progress.                                                                                                                                                       |
| 2025 Academic Growth and Value-Added Progress in Mathematics (Keystone Algebra I): Conestoga Valley High School's overall mathematics data demonstrates significant value-added progress, highlighted by the school meeting or exceeding the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I across both the all-student cohort and key historically underperforming student groups. While baseline proficiency rates remain an area of ongoing focus, PVAAS growth |

indicators show that students are consistently making a year or more of academic progress in secondary mathematics.

### Challenges

Review the challenges listed. Select the challenges that, if improved, would have the most impact in achieving your Future Ready PA index targets.

Academic Achievement in Keystone Exams (Students with IEPs): Conestoga Valley High School's Students with Disabilities (Students with IEPs) subgroup significantly lags behind statewide performance goals and overall school proficiency averages in Keystone Algebra I and Keystone Literature. Scores for students receiving special education services indicate that a substantial majority do not yet meet proficient performance thresholds.

Academic Achievement in Keystone Literature (English Learners): The English Learners (EL) subgroup did not meet the statewide interim performance target in Keystone Literature, showing a persistent proficiency gap compared to the overall student body.

2025 Academic Achievement in Keystone Algebra I (Economically Disadvantaged): According to the Future Ready PA Index profile for Conestoga Valley High School, the Economically Disadvantaged student group did not meet the statewide interim performance target for percent Proficient or Advanced on the Keystone Algebra I exam. While PVAAS growth indicators show positive student progress, overall baseline proficiency remains significantly lower than the all-student average, creating a persistent achievement gap.

English PVAAS 2025 - SWDs had lowest growth score of subgroups

## Local Assessment

### English Language Arts

| Data                                                                                                          | Comments/Notable Observations                                                   |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| ELA CDT Data (2025-2026) - Students scoring in the "on grade level" category increased by 2% across the year. | Semester 1 and Semester 2 courses can make this difficult to track and analyze. |

### English Language Arts Summary

#### Strengths

|                                                                                 |
|---------------------------------------------------------------------------------|
| CVHS has a highly experienced and veteran teaching staff with graduate degrees. |
|---------------------------------------------------------------------------------|

#### Challenges

|                                                                                  |
|----------------------------------------------------------------------------------|
| Cross-Programming - Special education roles within the regular education setting |
| Alignment of instructional practices                                             |
| Improving data culture/literacy with data                                        |

### Mathematics

| Data                                                                                                                | Comments/Notable Observations                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| 2025-2026 Algebra CDT - 83% of students in spring CDT cohort at the "approaching" or "exceeding" performance level. | Math curriculum revisions highlighted increased opportunities for formative assessment and use of data to inform instruction. |

### Mathematics Summary

#### Strengths

|                                                                        |
|------------------------------------------------------------------------|
| Curriculum recently redesigned to ensure consistent Tier 1 instruction |
|------------------------------------------------------------------------|

#### Challenges

|                                                                                         |
|-----------------------------------------------------------------------------------------|
| Strengthening intervention practices for students not passing Algebra and Keystone exam |
|-----------------------------------------------------------------------------------------|

### Science, Technology, and Engineering Education

| Data                                               | Comments/Notable Observations                         |
|----------------------------------------------------|-------------------------------------------------------|
| Biology CDT - 1st year implementing the assessment | First year of Biology STEELS Standards implementation |

### Science, Technology, and Engineering Education Summary

#### Strengths

|                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Recent curriculum revisions to align to PA STEELS Standards has resulted in changes to instruction and assessment. Implementation of Illinois Storylines resource as a co-curricular resource to use alongside the PA STEEL Standards. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

#### Challenges

|                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Continuing to unpack the STEELS Standards and ensure instruction aligns to practices outlined in the new standards with limited background and experience with test-type questions and samples. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Related Academics

### Summary

#### Strengths

Review the comments and notable observations listed previously and record 2-5 strengths which have had the most impact in improving your most pressing challenges.

|                                                                     |
|---------------------------------------------------------------------|
| Students with IEPs - Career Readiness on par with all student group |
| "All students belong" mentality of staff and students               |

#### Challenges

Review the comments and notable observations listed previously and record 2-5 Challenges which if improved would have the most impact in achieving your Mission and Vision.

|                                                                                                      |
|------------------------------------------------------------------------------------------------------|
| Opportunity: K-12 Curriculum update in core subject based on Profile of a CV Learner                 |
| Opportunity: Multi-Tiered Systems of Support (MTSS) - Updating the systems of support at all 3 tiers |

## **Equity Considerations**

### **Summary**

#### **Strengths**

Review the comments and notable observations listed previously and record the 2-5 strengths which have had the most impact in improving your most pressing challenges.

|                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2025 - Academic Growth in Keystone Algebra I (Students with IEPs): According to Future Ready PA Index data and CVHS TSI performance metrics, Students with Disabilities (Students with IEPs) met the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I, demonstrating measurable value-added learning progress. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2025 Economically Disadvantaged PVAAS Academic Growth in Keystone Literature: The Economically Disadvantaged student group exceeded the statewide standard for PA Academic Growth (PVAAS) in Keystone Literature. This significant value-added growth indicates that students made more than a year's worth of academic progress in literary analysis and reading comprehension. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                           |
|-----------------------------------------------------------------------------------------------------------|
| 2025 96.6% Regular Attendance rate for the Asian Subgroup. This is 15% higher than the All Student Group. |
|-----------------------------------------------------------------------------------------------------------|

#### **Challenges**

Review the comments and notable observations listed previously and record the 2-5 Challenges which if improved would have the most impact in achieving your Mission and Vision.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Academic Achievement in Keystone Exams (Students with IEPs): Conestoga Valley High School's Students with Disabilities (Students with IEPs) subgroup significantly lags behind statewide performance goals and overall school proficiency averages in Keystone Algebra I and Keystone Literature. Scores for students receiving special education services indicate that a substantial majority do not yet meet proficient performance thresholds. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                               |
|-----------------------------------------------------------------------------------------------|
| 65% Regular Attendance rate for SWD subgroup. This is 16.7% lower than the all student group. |
|-----------------------------------------------------------------------------------------------|

## Conditions for Leadership, Teaching, and Learning

### Focus on Continuous improvement of Instruction

|                                                                                                                                                           |          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Align curricular materials and lesson plans to the PA Standards                                                                                           | Emerging |
| Use systematic, collaborative planning processes to ensure instruction is coordinated, aligned, and evidence-based                                        | Emerging |
| Use a variety of assessments (including diagnostic, formative, and summative) to monitor student learning and adjust programs and instructional practices | Emerging |
| Identify and address individual student learning needs                                                                                                    | Emerging |
| Provide frequent, timely, and systematic feedback and support on instructional practices                                                                  | Emerging |

### Empower Leadership

|                                                                                                                                                               |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Foster a culture of high expectations for success for all students, educators, families, and community members                                                | Emerging |
| Collectively shape the vision for continuous improvement of teaching and learning                                                                             | Emerging |
| Build leadership capacity and empower staff in the development and successful implementation of initiatives that better serve students, staff, and the school | Emerging |
| Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community                         | Emerging |
| Continuously monitor implementation of the school improvement plan and adjust as needed                                                                       | Emerging |

### Provide Student-Centered Support Systems

|                                                                                                                                                                        |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Promote and sustain a positive school environment where all members feel welcomed, supported, and safe in school: socially, emotionally, intellectually and physically | Operational |
| Implement an evidence-based system of schoolwide positive behavior interventions and supports                                                                          | Operational |
| Implement a multi-tiered system of supports for academics and behavior                                                                                                 | Emerging    |
| Implement evidence-based strategies to engage families to support learning                                                                                             | Emerging    |
| Partner with local businesses, community organizations, and other agencies to meet the needs of the school                                                             | Operational |

### Foster Quality Professional Learning

|                                                                                                  |             |
|--------------------------------------------------------------------------------------------------|-------------|
| Identify professional learning needs through analysis of a variety of data                       | Operational |
| Use multiple professional learning designs to support the learning needs of staff                | Operational |
| Monitor and evaluate the impact of professional learning on staff practices and student learning | Operational |

## Summary

### Strengths

Which Essential Practices are currently Operational or Exemplary and could be leveraged in your efforts to improve upon your most pressing challenges?

|                                                                                             |
|---------------------------------------------------------------------------------------------|
| Professional Learning has been aligned to the district's comprehensive plan in recent years |
| Operations function effectively at the building                                             |
| Initial development of MTSS systems during the 2025-2026 school year                        |

## Challenges

Thinking about all the most pressing challenges identified in the previous sections, which of the Essential Practices that are currently Not Yet Evident or Emerging, if improved, would greatly impact your progress in achieving your mission, vision and Future Ready PA Index interim targets in State Assessment Measures, On-Track Measures, or College and Career Measures?

|                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Practice 1: Align curriculum, assessments, and instruction to the PA Academic Standards.                                                          |
| Practice 2: Use systematic, collaborative planning processes to ensure instruction is coordinated, aligned, and evidence-based                    |
| Practice 5: Provide frequent, timely, and systematic feedback and support on instructional practices                                              |
| Practice 9: Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community |

## Summary of Strengths and Challenges from the Needs Assessment

### Strengths

Examine the Summary of Strengths. Identify the strengths that are most positively contributing to achievement of your mission and vision. Check the box to the right of these identified strength(s).

| Strength                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Check for Consideration in Plan |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| 2025 Literature: PVAAS Academic Growth in Keystone Literature: The high school met/exceeded the standard for PA Academic Growth (PVAAS) in Literature, demonstrating significant value-added growth across diverse learner profiles.                                                                                                                                                                                                                                                                                                                                                                            | √                               |
| According to the Future Ready PA Index and CVHS schoolwide performance data, Students with Disabilities (Students with IEPs) demonstrated significant PVAAS Academic Growth in Keystone Literature, meeting state growth expectations. While achievement gaps in overall proficiency persist, value-added growth for this subgroup reflects positive instructional impact.                                                                                                                                                                                                                                      | √                               |
| 2025 - Academic Growth in Keystone Algebra I (Students with IEPs): According to Future Ready PA Index data and CVHS TSI performance metrics, Students with Disabilities (Students with IEPs) met the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I, demonstrating measurable value-added learning progress.                                                                                                                                                                                                                                                                           | √                               |
| 2025 Academic Growth and Value-Added Progress in Mathematics (Keystone Algebra I): Conestoga Valley High School's overall mathematics data demonstrates significant value-added progress, highlighted by the school meeting or exceeding the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I across both the all-student cohort and key historically underperforming student groups. While baseline proficiency rates remain an area of ongoing focus, PVAAS growth indicators show that students are consistently making a year or more of academic progress in secondary mathematics. | √                               |
| 2025 Literature: PVAAS Academic Growth in Keystone Literature: The high school met/exceeded the standard for PA Academic Growth (PVAAS) in Literature, demonstrating significant value-added growth across diverse learner profiles.                                                                                                                                                                                                                                                                                                                                                                            |                                 |
| 2025 Economically Disadvantaged PVAAS Academic Growth in Keystone Literature: The Economically Disadvantaged student group exceeded the statewide standard for PA Academic Growth (PVAAS) in Keystone Literature. This significant value-added growth indicates that students made more than a year's worth of academic progress in literary analysis and reading comprehension.                                                                                                                                                                                                                                | √                               |
| 2025 Academic Growth and Value-Added Progress in Mathematics (Keystone Algebra I): Conestoga Valley High School's overall mathematics data demonstrates significant value-added progress, highlighted by the school meeting or exceeding the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I across both the all-student cohort and key historically underperforming student groups. While baseline proficiency rates remain an area of ongoing focus, PVAAS growth indicators show that students are consistently making a year or more of academic progress in secondary mathematics. |                                 |

|                                                                                                                                                                                                                                                                                                                                                                                  |   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 2025 Algebra Keystone - Did not meet the interim target in math, but exceeded the statewide average by 9%                                                                                                                                                                                                                                                                        |   |
| 96.6% Regular Attendance rate for the Asian Subgroup. This is 15% higher than the All Student Group.                                                                                                                                                                                                                                                                             |   |
| 2025 - 100% of students in the Black subgroup met the career standards benchmark.                                                                                                                                                                                                                                                                                                |   |
| CVHS has a highly experienced and veteran teaching staff with graduate degrees.                                                                                                                                                                                                                                                                                                  |   |
| Curriculum recently redesigned to ensure consistent Tier 1 instruction                                                                                                                                                                                                                                                                                                           |   |
| Recent curriculum revisions to align to PA STEELS Standards has resulted in changes to instruction and assessment. Implementation of Illinois Storylines resource as a co-curricular resource to use alongside the PA STEEL Standards.                                                                                                                                           | √ |
| Students with IEPs - Career Readiness on par with all student group                                                                                                                                                                                                                                                                                                              |   |
| "All students belong" mentality of staff and students                                                                                                                                                                                                                                                                                                                            |   |
| 2025 - Academic Growth in Keystone Algebra I (Students with IEPs): According to Future Ready PA Index data and CVHS TSI performance metrics, Students with Disabilities (Students with IEPs) met the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I, demonstrating measurable value-added learning progress.                                            | √ |
| 2025 Economically Disadvantaged PVAAS Academic Growth in Keystone Literature: The Economically Disadvantaged student group exceeded the statewide standard for PA Academic Growth (PVAAS) in Keystone Literature. This significant value-added growth indicates that students made more than a year's worth of academic progress in literary analysis and reading comprehension. |   |
| 2025 96.6% Regular Attendance rate for the Asian Subgroup. This is 15% higher than the All Student Group.                                                                                                                                                                                                                                                                        |   |
| Professional Learning has been aligned to the district's comprehensive plan in recent years                                                                                                                                                                                                                                                                                      |   |
| Operations function effectively at the building                                                                                                                                                                                                                                                                                                                                  |   |
| Initial development of MTSS systems during the 2025-2026 school year                                                                                                                                                                                                                                                                                                             |   |

## Challenges

Examine the Summary of Challenges. Identify the challenges which are most pressing at this time for your School and if improved would have the most pronounced impact in achieving your mission and vision. Check the box to the right of these identified challenge(s).

| Strength                                                                                                                                                                                                                                                                                                                                                                                                                                           | Check for Consideration in Plan |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Academic Achievement in Keystone Exams (Students with IEPs): Conestoga Valley High School's Students with Disabilities (Students with IEPs) subgroup significantly lags behind statewide performance goals and overall school proficiency averages in Keystone Algebra I and Keystone Literature. Scores for students receiving special education services indicate that a substantial majority do not yet meet proficient performance thresholds. | √                               |
| Academic Achievement in Keystone Literature (English Learners): The English Learners (EL) subgroup did not meet the statewide interim performance target in                                                                                                                                                                                                                                                                                        |                                 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| Keystone Literature, showing a persistent proficiency gap compared to the overall student body.                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |
| 2025 Academic Achievement in Keystone Algebra I (Economically Disadvantaged): According to the Future Ready PA Index profile for Conestoga Valley High School, the Economically Disadvantaged student group did not meet the statewide interim performance target for percent Proficient or Advanced on the Keystone Algebra I exam. While PVAAS growth indicators show positive student progress, overall baseline proficiency remains significantly lower than the all-student average, creating a persistent achievement gap. |   |
| English PVAAS 2025 - SWDs had lowest growth score of subgroups                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   |
| 2025 EL Growth & Attainment: Data is concerning overall - lower than state average, did not interim target, and all subgroups (4/4) showed a drop in proficiency this year compared to last.                                                                                                                                                                                                                                                                                                                                     | √ |
| 2025 EL Growth & Attainment: Hispanic ELs showed lowest proficiency in EL goals for language growth                                                                                                                                                                                                                                                                                                                                                                                                                              |   |
| 2025 - The high school did not meet the statewide performance standard for Regular Attendance (defined as the percentage of students attending school 90 or more of instructional days). Chronic absenteeism disproportionately impacts our designated TSI student cohorts, directly reducing instructional time and exacerbating learning loss in core Keystone subjects. (Lagging Indicator: 2023-2024 Attendance Data)                                                                                                        | √ |
| 65% Regular Attendance rate for SWD subgroup. This is 16.7% lower than the all student group.                                                                                                                                                                                                                                                                                                                                                                                                                                    | √ |
| 94.2% of students met the Career Standards Benchmark. This is higher than the state average; however, it is a decrease from the previous school year.                                                                                                                                                                                                                                                                                                                                                                            |   |
| 77.6% Graduation Rate - 15% lower than the All student group                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | √ |
| Cross-Programming - Special education roles within the regular education setting                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |
| Alignment of instructional practices                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |
| Improving data culture/literacy with data                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |
| Strengthening intervention practices for students not passing Algebra and Keystone exam                                                                                                                                                                                                                                                                                                                                                                                                                                          |   |
| Continuing to unpack the STEELS Standards and ensure instruction aligns to practices outlined in the new standards with limited background and experience with test-type questions and samples.                                                                                                                                                                                                                                                                                                                                  |   |
| Opportunity: K-12 Curriculum update in core subject based on Profile of a CV Learner                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |
| Opportunity: Multi-Tiered Systems of Support (MTSS) - Updating the systems of support at all 3 tiers                                                                                                                                                                                                                                                                                                                                                                                                                             |   |
| Academic Achievement in Keystone Exams (Students with IEPs): Conestoga Valley High School's Students with Disabilities (Students with IEPs) subgroup significantly lags behind statewide performance goals and overall school proficiency averages in Keystone Algebra I and Keystone Literature. Scores for students receiving special education services indicate that a substantial majority do not yet meet proficient performance thresholds.                                                                               |   |
| 65% Regular Attendance rate for SWD subgroup. This is 16.7% lower than the all student group.                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |

|                                                                                                                                                   |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Practice 1: Align curriculum, assessments, and instruction to the PA Academic Standards.                                                          |  |
| Practice 2: Use systematic, collaborative planning processes to ensure instruction is coordinated, aligned, and evidence-based                    |  |
| Practice 5: Provide frequent, timely, and systematic feedback and support on instructional practices                                              |  |
| Practice 9: Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community |  |

## Analyzing (Strengths and Challenges)

### Analyzing Challenges

| Analyzing Challenges                                                                                                                                                                                                                                                                                                                                                                                                                               | Discussion Points                                                                     | Check for Priority |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------|
| Academic Achievement in Keystone Exams (Students with IEPs): Conestoga Valley High School's Students with Disabilities (Students with IEPs) subgroup significantly lags behind statewide performance goals and overall school proficiency averages in Keystone Algebra I and Keystone Literature. Scores for students receiving special education services indicate that a substantial majority do not yet meet proficient performance thresholds. | Achievement of Students with Disabilities remains a year 2 focus of the TSI Plan      | √                  |
| 2025 EL Growth & Attainment: Data is concerning overall - lower than state average, did not interim target, and all subgroups (4/4) showed a drop in proficiency this year compared to last.                                                                                                                                                                                                                                                       |                                                                                       | √                  |
| 2025 - The high school did not meet the statewide performance standard for Regular Attendance (defined as the percentage of students attending school 90 or more of instructional days). Chronic absenteeism disproportionately impacts our designated TSI student cohorts, directly reducing instructional time and exacerbating learning loss in core Keystone subjects. (Lagging Indicator: 2023-2024 Attendance Data)                          | Attendance for Students with Disabilities remains a year 2 focus of the TSI Plan      | √                  |
| 65% Regular Attendance rate for SWD subgroup. This is 16.7% lower than the all student group.                                                                                                                                                                                                                                                                                                                                                      |                                                                                       |                    |
| 77.6% Graduation Rate - 15% lower than the All student group                                                                                                                                                                                                                                                                                                                                                                                       | Graduation Rate for Students with Disabilities remains a year 2 focus of the TSI Plan | √                  |

### Analyzing Strengths

| Analyzing Strengths                                                                                                                                                                                                                  | Discussion Points                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| 2025 Literature: PVAAS Academic Growth in Keystone Literature: The high school met/exceeded the standard for PA Academic Growth (PVAAS) in Literature, demonstrating significant value-added growth across diverse learner profiles. | Curriculum redesign of core courses in 2023 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| According to the Future Ready PA Index and CVHS schoolwide performance data, Students with Disabilities (Students with IEPs) demonstrated significant PVAAS Academic Growth in Keystone Literature, meeting state growth expectations. While achievement gaps in overall proficiency persist, value-added growth for this subgroup reflects positive instructional impact.                                                                                                                                                                                                                                      |                                                                                                                                          |
| 2025 - Academic Growth in Keystone Algebra I (Students with IEPs): According to Future Ready PA Index data and CVHS TSI performance metrics, Students with Disabilities (Students with IEPs) met the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I, demonstrating measurable value-added learning progress.                                                                                                                                                                                                                                                                           | Continued implementation of redesigned curriculum and assessment opportunities                                                           |
| 2025 Academic Growth and Value-Added Progress in Mathematics (Keystone Algebra I): Conestoga Valley High School's overall mathematics data demonstrates significant value-added progress, highlighted by the school meeting or exceeding the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I across both the all-student cohort and key historically underperforming student groups. While baseline proficiency rates remain an area of ongoing focus, PVAAS growth indicators show that students are consistently making a year or more of academic progress in secondary mathematics. |                                                                                                                                          |
| 2025 Economically Disadvantaged PVAAS Academic Growth in Keystone Literature: The Economically Disadvantaged student group exceeded the statewide standard for PA Academic Growth (PVAAS) in Keystone Literature. This significant value-added growth indicates that students made more than a year's worth of academic progress in literary analysis and reading comprehension.                                                                                                                                                                                                                                |                                                                                                                                          |
| Recent curriculum revisions to align to PA STEELS Standards has resulted in changes to instruction and assessment. Implementation of Illinois Storylines resource as a co-curricular resource to use alongside the PA STEEL Standards.                                                                                                                                                                                                                                                                                                                                                                          | Science department has invested significant time and learning into redesigning curriculum and assessment to align to STEELS expectations |
| 2025 - Academic Growth in Keystone Algebra I (Students with IEPs): According to Future Ready PA Index data and CVHS TSI performance metrics, Students with Disabilities (Students with IEPs) met the statewide standard for PA Academic Growth (PVAAS) in Keystone Algebra I, demonstrating measurable value-added learning progress.                                                                                                                                                                                                                                                                           |                                                                                                                                          |

### Priority Challenges

|                               |                                                                                    |
|-------------------------------|------------------------------------------------------------------------------------|
| Analyzing Priority Challenges | Priority Statements                                                                |
|                               | EP 1: Align curriculum, assessments, and instruction to the PA Academic Standards. |

|  |                                                                                                                                              |
|--|----------------------------------------------------------------------------------------------------------------------------------------------|
|  | EP 5: Provide timely, frequent, and systematic feedback to improve instructional practices.                                                  |
|  | EP 9: Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community. |
|  | EP 2: Implement systematic and collaborative planning processes to ensure instruction is coordinated, standards-aligned, and evidence-based. |

## Goal Setting

### Priority: EP 1: Align curriculum, assessments, and instruction to the PA Academic Standards.

|                                                                                                                                                         |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Outcome Category</b>                                                                                                                                 |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| Essential Practices 1: Focus on Continuous Improvement of Instruction                                                                                   |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| <b>Measurable Goal Statement (Smart Goal)</b>                                                                                                           |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| Achievement Goal: Students with IEPs will increase their achievement on the Algebra and Literature Keystone by 5.83% a year, over the next three years. |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| <b>Measurable Goal Nickname (35 Character Max)</b>                                                                                                      |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| Algebra & Literature Keystone                                                                                                                           |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| <b>Target 1st Quarter</b>                                                                                                                               | <b>Target 2nd Quarter</b>                                                                      | <b>Target 3rd Quarter</b>                                                                          | <b>Target 4th Quarter</b>                                                                                                                                                                                  |
| CDT Proficiency - Administer baseline assessment.                                                                                                       | CDT Proficiency - Increase the percentage of students reaching proficiency by a minimum of 5%. | CDT Proficiency - Increase the percentage of students reaching proficiency by an additional 5-10%. | Students with IEPs will increase their achievement on the Algebra and Literature Keystone by 5.83% a year, over the next three years. (Baseline of 62% in 2025 for Literature and 24% in 2025 for Algebra) |

|                                                                                                                                                                                                                                                                                                                                  |                                                                                                                |                                                                                                                                                 |                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Outcome Category</b>                                                                                                                                                                                                                                                                                                          |                                                                                                                |                                                                                                                                                 |                                                                                                                                                                       |
| Essential Practices 1: Focus on Continuous Improvement of Instruction                                                                                                                                                                                                                                                            |                                                                                                                |                                                                                                                                                 |                                                                                                                                                                       |
| <b>Measurable Goal Statement (Smart Goal)</b>                                                                                                                                                                                                                                                                                    |                                                                                                                |                                                                                                                                                 |                                                                                                                                                                       |
| Growth Goal: Students with IEPs will exceed the achievement-academic growth standard in Algebra and Literature as measured by PVAAS from -3.37 to 2.0 within the next three years. SY26-27 Goal for the purposes of the TSI Plan: Students with IEPs will "meet" the growth standard in Algebra and Literature this school year. |                                                                                                                |                                                                                                                                                 |                                                                                                                                                                       |
| <b>Measurable Goal Nickname (35 Character Max)</b>                                                                                                                                                                                                                                                                               |                                                                                                                |                                                                                                                                                 |                                                                                                                                                                       |
| Growth - Algebra & Literature Keystone                                                                                                                                                                                                                                                                                           |                                                                                                                |                                                                                                                                                 |                                                                                                                                                                       |
| <b>Target 1st Quarter</b>                                                                                                                                                                                                                                                                                                        | <b>Target 2nd Quarter</b>                                                                                      | <b>Target 3rd Quarter</b>                                                                                                                       | <b>Target 4th Quarter</b>                                                                                                                                             |
| CDT Growth - Collect baseline student data from Algebra and Literature CDT assessment                                                                                                                                                                                                                                            | CDT Growth - Monitor the percentage of students who demonstrate "significant growth" from baseline assessment. | CDT Midyear Administration - CDT Growth - Increase the number of students who demonstrate "significant growth" from initial CDT administration. | Students with IEPs will exceed the achievement-academic growth standard in Algebra and Literature as measured by PVAAS from -3.37 to 2.0 within the next three years. |

**Priority: EP 5: Provide timely, frequent, and systematic feedback to improve instructional practices.**

| Outcome Category                                                                                                                                        |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential Practices 1: Focus on Continuous Improvement of Instruction                                                                                   |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| Measurable Goal Statement (Smart Goal)                                                                                                                  |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| Achievement Goal: Students with IEPs will increase their achievement on the Algebra and Literature Keystone by 5.83% a year, over the next three years. |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| Measurable Goal Nickname (35 Character Max)                                                                                                             |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| Academic Achievement Goal                                                                                                                               |                                                                                                |                                                                                                    |                                                                                                                                                                                                            |
| Target 1st Quarter                                                                                                                                      | Target 2nd Quarter                                                                             | Target 3rd Quarter                                                                                 | Target 4th Quarter                                                                                                                                                                                         |
| CDT Proficiency - Administer baseline assessment.                                                                                                       | CDT Proficiency - Increase the percentage of students reaching proficiency by a minimum of 5%. | CDT Proficiency - Increase the percentage of students reaching proficiency by an additional 5-10%. | Students with IEPs will increase their achievement on the Algebra and Literature Keystone by 5.83% a year, over the next three years. (Baseline of 62% in 2025 for Literature and 24% in 2025 for Algebra) |

**Priority: EP 9: Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community.**

| Outcome Category                                                                                                                                                                 |                                                                                                                                                                                                   |                                                                              |                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Essential Practices 2: Empower Leadership                                                                                                                                        |                                                                                                                                                                                                   |                                                                              |                                                                                                                                                                      |
| Measurable Goal Statement (Smart Goal)                                                                                                                                           |                                                                                                                                                                                                   |                                                                              |                                                                                                                                                                      |
| Graduation Rate Goal: Conestoga Valley High School will increase 4 and 5-year cohort combined graduation rate for students with IEPs by 1.0% per year over the next three years. |                                                                                                                                                                                                   |                                                                              |                                                                                                                                                                      |
| Measurable Goal Nickname (35 Character Max)                                                                                                                                      |                                                                                                                                                                                                   |                                                                              |                                                                                                                                                                      |
| Graduation Rate Goal                                                                                                                                                             |                                                                                                                                                                                                   |                                                                              |                                                                                                                                                                      |
| Target 1st Quarter                                                                                                                                                               | Target 2nd Quarter                                                                                                                                                                                | Target 3rd Quarter                                                           | Target 4th Quarter                                                                                                                                                   |
| Establish baseline goals for students with IEPs who are in their final 1-2 years of education with CV in need of Tier 2 or 3 support for graduation requirements.                | Monitor/provide support to 50% of the students on the Tier 2/3 caseload, ensuring their course credits are complete, grades are on track, and attendance is in line with graduation requirements. | Monitor/provide support to all students on the Tier 2/3 graduation caseload. | Conestoga Valley High School will increase 4 and 5-year cohort combined graduation rate for students with IEPs by 1.0% per year over the next three years (2025-78%) |

**Priority: EP 2: Implement systematic and collaborative planning processes to ensure instruction is coordinated, standards-aligned, and evidence-based.**

|                                                                                                                                                            |                                                                                  |                                                                                  |                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| <b>Outcome Category</b>                                                                                                                                    |                                                                                  |                                                                                  |                                                                                 |
| Essential Practices 2: Empower Leadership                                                                                                                  |                                                                                  |                                                                                  |                                                                                 |
| <b>Measurable Goal Statement (Smart Goal)</b>                                                                                                              |                                                                                  |                                                                                  |                                                                                 |
| Attendance Goal: Conestoga Valley High School will increase the regular attendance rate for students with IEPs by 2.0% per year over the next three years. |                                                                                  |                                                                                  |                                                                                 |
| <b>Measurable Goal Nickname (35 Character Max)</b>                                                                                                         |                                                                                  |                                                                                  |                                                                                 |
| Attendance - Students with Disabilities                                                                                                                    |                                                                                  |                                                                                  |                                                                                 |
| <b>Target 1st Quarter</b>                                                                                                                                  | <b>Target 2nd Quarter</b>                                                        | <b>Target 3rd Quarter</b>                                                        | <b>Target 4th Quarter</b>                                                       |
| Maintain attendance rate for Students with IEPs in 1st Quarter to 90% or higher.                                                                           | Maintain attendance rate for Students with IEPs in 2nd Quarter to 85% or higher. | Maintain attendance rate for Students with IEPs in 1st Quarter to 82% or higher. | Year 1: Increase overall regular attendance rate for students with IEPs to 73%. |

## Action Plan

### Measurable Goals

|                                         |                                        |
|-----------------------------------------|----------------------------------------|
| Algebra & Literature Keystone           | Growth - Algebra & Literature Keystone |
| Academic Achievement Goal               | Graduation Rate Goal                   |
| Attendance - Students with Disabilities |                                        |

### Action Plan For: Practice 1: Align curriculum, assessments, and instruction to the PA Academic Standards.

| Measurable Goals:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Achievement Goal: Students with IEPs will increase their achievement on the Algebra and Literature Keystone by 5.83% a year, over the next three years.</li> <li>Growth Goal: Students with IEPs will exceed the achievement-academic growth standard in Algebra and Literature as measured by PVAAS from -3.37 to 2.0 within the next three years. SY26-27 Goal for the purposes of the TSI Plan: Students with IEPs will "meet" the growth standard in Algebra and Literature this school year.</li> <li>Graduation Rate Goal: Conestoga Valley High School will increase 4 and 5-year cohort combined graduation rate for students with IEPs by 1.0% per year over the next three years.</li> </ul> |

| Action Step                                                                              | Anticipated Start Date                                            | Anticipated Completion Date |
|------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------|
| Conduct a comprehensive rewrite of the curriculum to ensure alignment with PA Standards. | 2025-08-01                                                        | 2027-05-28                  |
| Lead Person/Position                                                                     | Material/Resources/Supports Needed                                | PD Step?                    |
| High School Principal<br>Director of Curriculum & Instruction                            | EduPlanet 21 Department Meetings<br>District Curriculum Resources | No                          |

| Action Step                                                                                          | Anticipated Start Date                           | Anticipated Completion Date |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------------|
| Provide professional development (PD) to support effective implementation of the revised curriculum. | 2025-08-18                                       | 2027-05-28                  |
| Lead Person/Position                                                                                 | Material/Resources/Supports Needed               | PD Step?                    |
| High School Principal<br>Director of Curriculum & Instruction                                        | UbD Resources - District Curriculum EduPlanet 21 | No                          |

| Anticipated Output                                                               | Monitoring/Evaluation (People, Frequency, and Method)                                                                                                                                             |
|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Full redesign and implementation of Standards-Based Curriculum for core subjects | TSI Monitoring Team (Principal, Director of Special Education, Director of Curriculum, MTSS Coordinator, PPS Consultants, Assistant Principals) Quarterly Meetings Method: TSI Plan Tracking Tool |

**Action Plan For: Practice 2: Implement systematic and collaborative planning processes to ensure instruction is coordinated, standards-aligned, and evidence-based.**

| Measurable Goals:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Achievement Goal: Students with IEPs will increase their achievement on the Algebra and Literature Keystone by 5.83% a year, over the next three years.</li> <li>Growth Goal: Students with IEPs will exceed the achievement-academic growth standard in Algebra and Literature as measured by PVAAS from -3.37 to 2.0 within the next three years. SY26-27 Goal for the purposes of the TSI Plan: Students with IEPs will "meet" the growth standard in Algebra and Literature this school year.</li> <li>Achievement Goal: Students with IEPs will increase their achievement on the Algebra and Literature Keystone by 5.83% a year, over the next three years.</li> </ul> |

| Action Step                                                                          |                                           | Anticipated Start Date | Anticipated Completion Date |
|--------------------------------------------------------------------------------------|-------------------------------------------|------------------------|-----------------------------|
| Deliver PD focused on differentiation and scaffolding to meet diverse student needs. |                                           | 2025-08-01             | 2027-05-28                  |
| Lead Person/Position                                                                 | Material/Resources/Supports Needed        | PD Step?               |                             |
| MTSS Coordinator Director of Academic Supports                                       | CV Instructional Model PD Time & Schedule | Yes                    |                             |

| Action Step                                                                                                                                          |                                                                                   | Anticipated Start Date | Anticipated Completion Date |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------|-----------------------------|
| Fully implement co-teaching model in Keystone exam courses. Monitor for effective implementation through analysis of student achievement and growth. |                                                                                   | 2025-08-01             | 2027-05-28                  |
| Lead Person/Position                                                                                                                                 | Material/Resources/Supports Needed                                                | PD Step?               |                             |
| HS Admin Team<br>Director of Special Education                                                                                                       | CV Instructional Model Co-Teaching strategies training from 2025-2026 school year | No                     |                             |

| Anticipated Output                                                                                                             | Monitoring/Evaluation (People, Frequency, and Method)                                                                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Teachers engaged in the support of students with IEPs will develop their toolkit for effective strategies to support students. | TSI Monitoring Team (Principal, Director of Special Education, Director of Curriculum, MTSS Coordinator, PPS Consultants, Assistant Principals) Quarterly Meetings Method: TSI Plan Tracking Tool |

**Action Plan For: Practice 5: Provide timely, frequent, and systematic feedback to improve instructional practices.**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Measurable Goals:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |
| <ul style="list-style-type: none"> <li>Growth Goal: Students with IEPs will exceed the achievement-academic growth standard in Algebra and Literature as measured by PVAAS from -3.37 to 2.0 within the next three years. SY26-27 Goal for the purposes of the TSI Plan: Students with IEPs will "meet" the growth standard in Algebra and Literature this school year.</li> <li>Graduation Rate Goal: Conestoga Valley High School will increase 4 and 5-year cohort combined graduation rate for students with IEPs by 1.0% per year over the next three years.</li> </ul> |  |

| Action Step                                                                |                                                                                   | Anticipated Start Date | Anticipated Completion Date |
|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------|-----------------------------|
| Strengthen data literacy among educators in Keystone Exam subject areas.   |                                                                                   | 2025-08-01             | 2027-05-27                  |
| Lead Person/Position                                                       | Material/Resources/Supports Needed                                                | PD Step?               |                             |
| High School Principal<br>MTSS Coordinator<br>Director of Academic Supports | CDT Results Data protocols Time scheduled for collaborative practices discussions | No                     |                             |

| Action Step                                                               |                                                                                   | Anticipated Start Date | Anticipated Completion Date |
|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------|-----------------------------|
| Use assessment data intentionally to guide instructional decision-making. |                                                                                   | 2025-08-01             | 2027-05-27                  |
| Lead Person/Position                                                      | Material/Resources/Supports Needed                                                | PD Step?               |                             |
| High School Principal<br>MTSS Coordinator                                 | CDT Results Data protocols Time scheduled for collaborative practices discussions | No                     |                             |

| Action Step                                                                                                                |                                    | Anticipated Start Date | Anticipated Completion Date |
|----------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------|-----------------------------|
| Engage students in regular data conversations using CDT and classroom assessment results to support ownership of learning. |                                    | 2025-08-01             | 2027-05-27                  |
| Lead Person/Position                                                                                                       | Material/Resources/Supports Needed | PD Step?               |                             |
| MTSS Coordinator                                                                                                           | CDT Results                        | No                     |                             |

| Anticipated Output | Monitoring/Evaluation (People, Frequency, and Method) |
|--------------------|-------------------------------------------------------|
|--------------------|-------------------------------------------------------|

|                                                  |                                                                                                                                                                                                      |
|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Students and staff increase their data literacy. | TSI Monitoring Team (Principal, Director of Special Education, Director of Curriculum, MTSS Coordinator, PPS Consultants, Assistant Principals)<br>Quarterly Meetings Method: TSI Plan Tracking Tool |
|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Action Plan For: Practice 9: Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community**

| <b>Measurable Goals:</b>                                                                                                                                                                                                                                                                                                                                                                               |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <ul style="list-style-type: none"> <li>Graduation Rate Goal: Conestoga Valley High School will increase 4 and 5-year cohort combined graduation rate for students with IEPs by 1.0% per year over the next three years.</li> <li>Attendance Goal: Conestoga Valley High School will increase the regular attendance rate for students with IEPs by 2.0% per year over the next three years.</li> </ul> |  |

| <b>Action Step</b>                                                                                             |                                           | <b>Anticipated Start Date</b> | <b>Anticipated Completion Date</b> |
|----------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------|------------------------------------|
| Redesign the master schedule to ensure students with IEPs have access to grade-level standards and instruction |                                           | 2025-08-01                    | 2027-05-27                         |
| <b>Lead Person/Position</b>                                                                                    | <b>Material/Resources/Supports Needed</b> | <b>PD Step?</b>               |                                    |
| High School Principal<br>High School Assistant Principal                                                       | PowerSchool resources                     | No                            |                                    |

| <b>Action Step</b>                                                               |                                           | <b>Anticipated Start Date</b> | <b>Anticipated Completion Date</b> |
|----------------------------------------------------------------------------------|-------------------------------------------|-------------------------------|------------------------------------|
| Utilize teacher-specific PVAAS data to inform and optimize teaching assignments. |                                           | 2025-08-01                    | 2027-05-27                         |
| <b>Lead Person/Position</b>                                                      | <b>Material/Resources/Supports Needed</b> | <b>PD Step?</b>               |                                    |
| High School Principal                                                            | PVAAS Reports                             | No                            |                                    |

| <b>Action Step</b>                                                                                                                             |                                                                   | <b>Anticipated Start Date</b> | <b>Anticipated Completion Date</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------|------------------------------------|
| Utilize our MTSS Advanced Tier team to identify students with IEPs who have attendance barriers and provide attendance intervention protocols. |                                                                   | 2025-08-01                    | 2027-05-27                         |
| <b>Lead Person/Position</b>                                                                                                                    | <b>Material/Resources/Supports Needed</b>                         | <b>PD Step?</b>               |                                    |
| Pupil Personnel Services<br>Consultants MTSS<br>Coordinator Director of Academic Supports                                                      | PowerSchool Attendance Reports<br>Tier 2 Attendance Interventions | No                            |                                    |

| Anticipated Output                                                                   | Monitoring/Evaluation (People, Frequency, and Method)                                                                                                                                             |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Students with IEPs will have the support they need to be successful in core classes. | TSI Monitoring Team (Principal, Director of Special Education, Director of Curriculum, MTSS Coordinator, PPS Consultants, Assistant Principals) Quarterly Meetings Method: TSI Plan Tracking Tool |

## **Expenditure Tables**

### **School Improvement Set Aside Grant**

√ School does not receive School Improvement Set Aside Grant.

### **Schoolwide Title 1 Funding Allocation**

√ School does not receive Schoolwide Title 1 funding.

## Professional Development

### Professional Development Action Steps

| Evidence-based Strategy                                                                                                                            | Action Steps                                                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Practice 2: Implement systematic and collaborative planning processes to ensure instruction is coordinated, standards-aligned, and evidence-based. | Deliver PD focused on differentiation and scaffolding to meet diverse student needs. |

### Curriculum Development & Implementation

| Action Step                                                                                                                            |                   |                        |
|----------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------|
| <ul style="list-style-type: none"> <li>Deliver PD focused on differentiation and scaffolding to meet diverse student needs.</li> </ul> |                   |                        |
| Audience                                                                                                                               |                   |                        |
| Teachers in Keystone-tested courses                                                                                                    |                   |                        |
| Topics to be Included                                                                                                                  |                   |                        |
| Understanding by Design Curriculum updates and revisions Stage 2 Assessment Strategies aligned to Keystone                             |                   |                        |
| Evidence of Learning                                                                                                                   |                   |                        |
| Tier 1 Learning Walks - MTSS Academic                                                                                                  |                   |                        |
| Lead Person/Position                                                                                                                   | Anticipated Start | Anticipated Completion |
| Director of Curriculum & Instruction High School Principal                                                                             | 2025-08-01        | 2027-05-27             |

### Learning Format

| Type of Activities                                           | Frequency |
|--------------------------------------------------------------|-----------|
| Collaborative curriculum development                         | Quarterly |
| Observation and Practice Framework Met in this Plan          |           |
|                                                              |           |
| This Step Meets the Requirements of State Required Trainings |           |
| Teaching Diverse Learners in Inclusive Settings              |           |

## Approvals & Signatures

| Uploaded Files |
|----------------|
|                |

| Chief School Administrator               | Date |
|------------------------------------------|------|
|                                          |      |
| Building Principal Signature             | Date |
|                                          |      |
| School Improvement Facilitator Signature | Date |
|                                          |      |



## Conestoga Valley High School 2026-2027 Schoolwide Plan Summary *Targeted Support and Improvement (TSI)*

### **Our Mission:**

Empowering all students to pursue their goals, strive for personal excellence, and contribute to their communities through access to innovative and rigorous learning opportunities and unwavering support.

### **Our Vision:**

Setting the standard for learning innovation to meet the needs of all students, our community, and global society.

---

### **Why We Have a Schoolwide Plan**

Each year, Conestoga Valley High School evaluates student performance data to celebrate successes and address key growth areas. The 2026–2027 Targeted Support and Improvement (TSI) Schoolwide Plan focuses on accelerating academic growth, boosting Keystone proficiency, improving regular attendance, and raising graduation rates—specifically targeting enhanced support for Students with Disabilities (Students with IEPs).

This plan was created by a team of teachers, administrators, parents, students, and community members.

---

### **Key Strengths**

- **Keystone Academic Growth:** Students with IEPs met the statewide PA Academic Growth (PVAAS) standards in both Keystone Literature and Keystone Algebra I.
  - **Subgroup Progress:** Economically Disadvantaged students exceeded the statewide PVAAS academic growth standard in Keystone Literature.
  - **Career Readiness:** Students with IEPs and students in the Black/African-American subgroup met career standards benchmarks at high rates on par with or exceeding state benchmarks.
  - **Curriculum Alignment:** Active implementation of revised science curricula aligned to PA STEELS Standards, supported by co-curricular resources such as Illinois Storylines.
  - **Experienced Staff & Systems:** CVHS maintains a highly experienced, veteran teaching staff and an established framework of professional learning aligned with district strategic priorities.
-

## Areas for Improvement

- Keystone Achievement Gaps: Proficiency rates for Students with Disabilities on the Keystone Algebra I and Keystone Literature exams significantly lag behind statewide performance goals and overall school averages.
  - English Learner Progress: Growth and attainment indicators for English Learners dropped across all subgroups in recent performance data.
  - Regular Attendance: The regular attendance rate for Students with Disabilities is 65%, which is 16.7% lower than the overall school average.
  - Graduation Rate: The graduation rate for Students with Disabilities stands at 77.6%, compared to 92% for the overall high school cohort.
  - Systemic Practice Priorities: Needs exist to align curriculum and assessments to standards (EP 1), strengthen collaborative planning (EP 2), increase instructional feedback (EP 5), and optimize resource allocations (EP 9).
- 

## Our Goals for 2026-2027

| Focus Area            | Goal                                                                                                               | How We'll Measure Progress                                                |
|-----------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| Academic Achievement  | Increase proficiency for students with IEPs on the Algebra and Literature Keystone Exams by 5.83% each year.       | State Keystone Exam results, Classroom Diagnostic Tools (CDT) assessments |
| Academic Growth       | Students with IEPs will move from below growth standards to meeting growth expectations in Algebra and Literature. | PVAAS growth data                                                         |
| Attendance            | Improve the attendance rate for students with IEPs by 2.0% per year.                                               | Attendance reports                                                        |
| Graduation            | Increase the graduation rate for students with IEPs by 1.0% per year.                                              | 4- and 5-year cohort data                                                 |
| Instructional Quality | Strengthen teacher collaboration, feedback, and curriculum alignment to PA Standards.                              | Learning walks, teacher feedback, PD participation                        |

---

## Our Action Steps

### 1. Update and Align Curriculum (Essential Practice 1)

- Conduct a comprehensive rewrite of core course curricula in EduPlanet 21 to align with PA Academic Standards.
- Deliver targeted professional development on Understanding by Design (UbD) curriculum frameworks and assessment design.

### 2. Support Inclusive Teaching and Collaborative Planning (Essential Practice 2)

- Provide professional development on differentiation, scaffolding, and inclusive instructional strategies for teachers in Keystone courses.
- Fully implement and monitor co-teaching models in Keystone exam courses to support diverse learner needs.

### 3. Improve Data Literacy and Feedback (Essential Practice 5)

- Strengthen data literacy among educators using CDT and Keystone performance protocols.
- Use assessment data intentionally during collaborative planning time to adjust daily instruction.
- Engage students in regular data conversations using CDT results to foster ownership of learning goals.

### 4. Mobilize Resources for Attendance and Graduation (Essential Practice 9)

- Redesign the master schedule in PowerSchool to ensure students with IEPs have uninterrupted access to grade-level standards.
  - Utilize teacher-specific PVAAS growth data to optimize course assignments.
  - Deploy the MTSS Advanced Tier team to identify attendance barriers for students with IEPs and provide Tier 2/3 intervention protocols.
  - Monitor course credit completion and attendance for Tier 2/3 graduation caseloads.
- 

## What Families Can Do

- Stay Involved: Participate in school events, IEP meetings, and parent discussions to stay informed.
  - Encourage Attendance: Establish daily routines to support consistent attendance and contact the school when challenges arise.
  - Discuss Goals: Ask your student about their learning targets, CDT progress, and personal academic goals.
  - Partner with Educators: Work collaboratively with teachers, counselors, and support teams to reinforce learning at home.
- 

## How We'll Monitor Progress

The TSI Monitoring Team—comprising the High School Principal, Assistant Principals, Director of Special Education, Director of Curriculum, MTSS Coordinator, and Pupil Personnel Services Consultants—will meet quarterly using the TSI Plan Tracking Tool to review assessment data, monitor action steps, and adjust supports as needed.

---

# Conestoga Valley School District

502 Mt. Sidney Road, Lancaster PA 17602

---

## Board Affirmation Statement

As required by the Pennsylvania Department of Education and State Board Regulations, the Board of Education for the Conestoga Valley School District reviewed and approved the plan(s) at the following Board Meeting, held on August 17, 2026. The plan(s) was (were) approved by a vote of \_\_\_\_\_ **(yes)** and \_\_\_\_\_ **(no)**.

Plan(s) Approved at School Board Meeting:

*Place a check in the box next to the board approved plan(s).*

☐

Comprehensive Plan

Board Affirmation also includes review and approval of the following state reports:

- Induction Plan (Chapter 49)
- Professional Development Plan (Act 48)
- Gifted Education Plan Assurances\* (Chapter 16)

X

School Plan(s)

*List school name and plan type on the next page.*

Affirmed on this 17th day of August , 2026

By: \_\_\_\_\_ (Signature of Board President)

Mark Gensel (Print Name)

Conestoga Valley School District Board of Education

| <u>School Name</u>           | <u>Plan Type</u>       |
|------------------------------|------------------------|
| Conestoga Valley High School | TSI Plan (Non-Title I) |
|                              |                        |
|                              |                        |
|                              |                        |
|                              |                        |
|                              |                        |

**Plan Types:**

- Non-Designated – non – Title I
- Schoolwide Title I
- CSI
- ATSI – Title I
- **ATSI – non – Title I**
- TSI – Title I
- TSI – non – Title I

**Scenario Learning, LLC Order Form  
Schedule A****Date:** Tuesday, July 14, 2026**Client Information**

|                                                                 |                                             |
|-----------------------------------------------------------------|---------------------------------------------|
| <b>Client Name:</b> Conestoga Valley School District            |                                             |
| <b>Address:</b><br>502 Mount Sidney Road<br>Lancaster, PA 17602 |                                             |
| <b>Primary Contact Name:</b><br>Kimberly Walton                 | <b>Primary Contact Phone:</b><br>7173972421 |

**Agreement Term**

|                                   |                                |
|-----------------------------------|--------------------------------|
| <b>Effective Date:</b> 08/11/2026 | <b>Initial Term:</b> 12 months |
|-----------------------------------|--------------------------------|

**Invoicing Contact Information** (Please fill in missing information)

|                                                                                   |                                     |                                                                                                         |
|-----------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Billing Contact Name:</b> Kimberly Walton                                      |                                     |                                                                                                         |
| <b>Billing Address:</b><br>502 Mount Sidney Road<br>Lancaster, Pennsylvania 17602 |                                     | <b>Billing Phone:</b><br>7173972421<br><br><b>Billing Email:</b><br>kimberly_walton@conestogavalley.org |
| <b>PO#:</b>                                                                       | <b>Billing Frequency:</b><br>Annual | <b>Payment Terms:</b><br>Net 30                                                                         |

**Annual Fee(s)**

| Product Code           | Product                                                                                                   | Description                                                                                       | Minimum Annual Commitment | Price   | Sub Total  |
|------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------|---------|------------|
| SLSS-SCPAI             | Vector Training, Safety and Compliance Plus-Annual Subscription                                           | Vector Training, Safety and Compliance Plus-Annual Subscription                                   | 430                       | \$19.54 | \$8,402.20 |
| SLSST                  | Vector Training, Employee Safety and Compliance Library                                                   | Vector Training, K-12 Edition - Employee Safety and Compliance Library - Annual Subscription      | 430                       | \$0.00  | \$0.00     |
| SLIII                  | Vector Training, Inclusive Instruction and Intervention Full Course Library                               | Vector Training, Inclusive Instruction and Intervention Full Course Library - Annual Subscription | 430                       | \$0.00  | \$0.00     |
| K12-USCAH_SC+B         | Vector Training, K-12 Edition, U.S. Council for Athletes' Health, Essentials Bundle - Annual Subscription | K-12 USCAH - Essentials Bundle - Annual Subscription                                              | 430                       | \$0.00  | \$0.00     |
| SLFML                  | Facilities Maintenance Library                                                                            | Vector LMS and Training - Facilities Maintenance Library - Annual Subscription                    | 430                       | \$0.00  | \$0.00     |
| SLSSTCB                | Vector Training, K-12 Edition Cybersecurity-Staff                                                         | Vector Training, K-12 Edition Cybersecurity-Staff                                                 | 430                       | \$0.00  | \$0.00     |
| SLSS-PSC               | Vector Training, Positive School Climate Library – Annual Subscription                                    |                                                                                                   | 430                       | \$0.00  | \$0.00     |
| K12-AI Learning Studio | Vector Solution, K12 Learning Studio                                                                      | AI Learning Studio included with Vector Solutions Performance LMS                                 | 430                       | \$0.00  | \$0.00     |

Annual Total: \$8,402.20

### One-Time Fee(s)

| Product Code | Product | Description | Qty | Price | Sub Total |
|--------------|---------|-------------|-----|-------|-----------|
|--------------|---------|-------------|-----|-------|-----------|

One-Time Total: \$0.00

**Total (including Annual and One-Time): \$8,402.20**

### Order Form Terms and Conditions.

1. Additional Named Users added after the Effective Date (e.g., Named Users above the Minimum Annual Commitment) will be invoiced at the per Named User rate stated in the Order Form, on a prorated basis determined by the date such Users are added during the contract year. Such Additional Named Users shall be invoiced at the contracted per Named User fee for subsequent contract years during the Term.
2. Fees during the Initial Term shall be increased by 5.0% per contract year.

3. All undisputed invoices are due and payable Net 30 days after invoice date ("Due Date"). Any fees unpaid for more than 10 days past the Due Date shall bear interest at 1.5% per month or the highest applicable rate permitted by law.
4. **AUTOMATIC RENEWAL. UNLESS OTHERWISE AGREED OR WHERE PROHIBITED BY APPLICABLE LAW OR REGULATION, UPON EXPIRATION OF THE ABOVE INITIAL TERM, THIS AGREEMENT WILL RENEW FOR A RENEWAL TERM EQUAL TO THE INITIAL TERM AT VECTOR SOLUTIONS' THEN CURRENT FEES, UNLESS NOTICE IS GIVEN BY EITHER PARTY OF ITS INTENT TO TERMINATE THE AGREEMENT AT LEAST SIXTY (60) DAYS PRIOR TO THE SCHEDULED TERMINATION DATE.**

Additional Terms and Conditions

1. This Order Form is governed by the Master Software as a Service Agreement at <https://www.vectorsolutions.com/master-software-as-a-service-agreement/> (the "Governing Contract"). Capitalized terms not otherwise defined in this Order Form have the meanings assigned to them in the Governing Contract.
2. To the extent any term(s) of the Governing Contract and this Order Form conflict, the term(s) of this Order Form will supercede the conflicting term(s) of the Governing Contract.
3. This Order Form will become effective when signed by both Parties. Unless both Parties sign this Order Form, the pricing and terms offered in this Order Form expire on the Offer Expiration Date stated above.
4. This Order Form and the pricing terms herein are specific to You and shall be considered Our Confidential Information. To the extent shared with any permitted third parties pursuant to the confidentiality terms between the Parties, such third party shall be bound by terms that prohibit their use of the information for any purpose beyond providing services to You, including restricting their use of the information in any aggregated or anonymized format.
5. IF YOU ARE LOCATED OUTSIDE THE UNITED STATES, Your data, including Your and Your End Users' personally-identifiable data, will be exported to the United States to enable us to administer, operate and process the Services.

To proceed, please sign this Order Form

**Signatures**

Each undersigned hereby represents that he/she is an authorized representative of the respective Party, and is authorized to commit the respective Party to all terms and conditions in this Order Form, and each undersigned acknowledges that the Parties rely on such representation in their agreements set forth in this Order Form.

Scenario Learning, LLC d/b/a Vector Solutions  
4890 W. Kennedy Blvd., Suite 300  
Tampa, FL 33609

Conestoga Valley School District  
502 Mount Sidney Road  
Lancaster, PA 17602

By: \_\_\_\_\_

By: \_\_\_\_\_

Printed Name:

Printed Name:

\_\_\_\_\_

\_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_





**MEMORANDUM OF AGREEMENT – DENTAL OUTREACH SERVICES  
SMILES AT SCHOOL**

THIS MEMORANDUM OF AGREEMENT (this “Agreement”), dated as of August 4, 2026 (the “Effective Date”), is entered into by and between UNION COMMUNITY CARE (“**PROVIDER**”), and Conestoga Valley School District. (“**RECIPIENT**”)

| PROVIDER           |                                 |
|--------------------|---------------------------------|
| Legal Name         | Union Community Care            |
| Street Address     | 454 New Holland Ave, Ste 300    |
| City, State        | Lancaster, PA                   |
| POC Name and Title |                                 |
| POC Email          | dentaloutreach@unioncomcare.org |
| POC Phone          |                                 |

| RECIPIENT          |                                       |
|--------------------|---------------------------------------|
| Legal Name         | Conestoga Valley School District      |
| Street Address     | 502 Mt. Sidney Rd                     |
| City, State        | Lancaster, PA 17602                   |
| POC Name and Title | Michelle Trasborg                     |
| POC Email          | Michelle_Trasborg@conestogavalley.org |
| POC Phone          | 717-397-2421 ext 0102                 |

**RECITALS:**

- A. PROVIDER** is a Federally Qualified Health Center, providing primary care, urgent care, pediatric care, chronic disease management, health & nutrition, women’s health & pregnancy care, mental health counseling, addiction treatment, pharmacy services and dental care.
- B. RECIPIENT** is an organization seeking delivery of dental services to their clients.
- C.** Parties desire to collaborate for such purposes set forth above and to set forth their understandings in that regard in this Agreement.

**NOW, THEREFORE**, in consideration of the mutual covenants contained within, the Parties agree as follows:

**1. PROVIDER RESPONSIBILITIES**

- 1.1. Background Checks. PROVIDER** certifies that all employees performing services under this agreement have undergone and passed PA Act 33 (Child Abuse Clearance), PA Act 34 (Pennsylvania State Police Criminal Background Check, and Act 73 (FBI Criminal History Record Information) clearances.
- 1.2. PROVIDER Credentialing. PROVIDER** certifies that all employees performing services under this agreement have an active Pennsylvania license, and have had their education, certifications, and training verified.
- 1.3. PROVIDER Disbarment/Exclusion. PROVIDER** certifies that all employees providing services under this agreement have had their National Practitioner Data Bank (NPDB) reviewed and approved and are not on any disbarment or exclusion lists as maintained by HHS OIG or CMS.
- 1.4. Insurance. PROVIDER** agrees to provide copy of malpractice coverage upon request.
- 1.5. Supplies. PROVIDER** agrees to supply the clinical equipment and clinical nondurable supplies required to complete the services outlined in this agreement.



- 1.6. **Services.** **RECIPIENT** desires **PROVIDER** to render the services below.

**SMILES AT SCHOOL Preventive Dental Program**

**PROVIDER** will provide an integrated preventive dental program for eligible students. Services include Act 55 dental screenings, dental cleanings, fluoride treatments, dental sealants, silver diamine fluoride (SDF), education, and referrals for additional care. Service provided to each student will be determined by parent/guardian consent and by **PROVIDER**'s clinical assessment of the student's dental needs.

- 1.7. **Billing.** **PROVIDER** will bill available public or private insurance for all covered services provided. Insurance billing shall be the primary method of reimbursement for students with active dental coverage. For students enrolled in Head Start or other programs that prohibit charging families, parents/guardians will not be billed for deductibles, copayments, non-covered services, or services provided to uninsured children. For students in programs where family billing is permitted, uninsured families and families with balances not covered by insurance may be eligible for Union Community Care's Sliding Fee Discount Program in accordance with applicable policies. No child or family will be denied services due to insurance status or inability to pay. **RECIPIENT**'s responsibilities for obtaining consent and collecting insurance information are described in Section 2.3.

**2. RECIPIENT RESPONSIBILITIES**

- 2.1. **Orientation.** **RECIPIENT** agrees to provide orientation to facility, clients, and space that would be used to provide services.
- 2.2. **Space.** **RECIPIENT** agrees to provide space to **PROVIDER**'s satisfaction to accommodate scope of services being offered.
- 2.3. **Consents and Insurance Collection.** **RECIPIENT** agrees to disseminate, promote, collect, and return to **PROVIDER** signed consent forms for all clients desiring services under this agreement. As a condition of this Agreement, **RECIPIENT** agrees to make all reasonable, diligent efforts to ensure that parents/guardians complete the insurance information section of the consent form.
- 2.4. **Schedule.** **RECIPIENT** agrees to work with **PROVIDER** to schedule services no less than two months in advance of requested dates of service delivery.
- 2.5. **Sustainability.** **RECIPIENT** agrees to collaborate with **PROVIDER** to maximize on-site time and full schedules to promote sustainability of providing services on site. **RECIPIENT** also agrees to pay any rates due under this agreement for the PA Act 55 Dental Screenings as noted above under section 1.7.

**3. TERM AND TERMINATION**

- 3.1. **Term.** Agreement shall begin on the later of the date specified a) at the top of this document or b) the later date of the countersigned parties below.
- 3.2. **Termination.** Agreement shall remain in effect until termed by either party, either for cause or convenience, with sixty (60) day notice to the other party.

**PROVIDER**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**RECIPIENT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**Ephrata Mennonite School**  
635 Stevens Road, Ephrata PA, 17522  
717.738.4266 | office@ephratamennonite.org  
ephratamennonite.org

-Learning to Serve-

### **Contract for the Transportation of School Students**

This agreement, entered into on this day 07/27/2026 by and between the Board of School Directors of the Conestoga Valley School District (hereinafter, referred to as the Board) and Ephrata Mennonite School, located at 635 Stevens Road, Ephrata, PA 17522 (hereinafter, referred to as the Contractor) WITNESSETH:

1. For the consideration hereinafter mentioned, the Contractor agrees to provide transportation for the school students attending Ephrata Mennonite School whose primary residence is within the boundaries of the stated School District.
2. The Board shall pay the Contractor \$5.35 per student transported for a total of up to 175 days per school year (our current calendar has 174 days, however we are counting hours so it may change). An adjustment in the number of days will not change the dollar amount we are contracted for. The number of students is 11, with this contract sum total being \$10,239.90.
3. The Contractor shall be responsible to conform to the standards of all state, local, and district guidelines concerning the maintenance and operation of all school buses.
4. This contract will begin on 08/26/2026 and terminate on 05/27/2027. Any changes to above documented dates would need the mutual consent of both parties.
5. Prior to the effective date on this contract, Contractor shall provide to the Board a current certificate of insurance stating above mentioned Board as the certificate holder.
6. The Contractor agrees to furnish any information required by the Board or its designated representatives as pertaining to transportation, e.g. Bus routes, student lists, driver lists, etc.

Contractor Representative  
Board Representative

Contractor/Board Representative  
EMS Transportation Coordinator

*Ephrata Mennonite School partners with parents and churches to challenge students to become Citizens of the **Kingdom of God**, who are **Lifelong Learners** and **Team Players**, through **Diligent Work** and **Academic Excellence**.*

Commonwealth of Pennsylvania  
Department of Education  
Bureau of Educational Administration and Management Support Services  
Box 911, Harrisburg, PA 17126

**CONTRACT FOR THE TRANSPORTATION OF SCHOOL PUPILS**

All contracts for transportation of school pupils, including pupil transportation by taxicab, shall be executed in accordance with this form except when pupil transportation is to be provided on a fare basis by public conveyances.

To qualify for reimbursement one executed copy of this contract shall be submitted to the Department of Education for approval prior to its effective date or within 30 school days thereafter. Individual school entities will be notified of approval of operation by the Department of Education.

---

THIS AGREEMENT ENTERED INTO THIS 17<sup>th</sup> DAY OF August, 2026 BY AND BETWEEN THE BOARD OF SCHOOL DIRECTORS OF THE CONESTOGA VALLEY SCHOOL DISTRICT OR SYSTEM, OF LANCASTER COUNTY, Inter. Unit # 13 HEREINAFTER REFERRED TO AS THE BOARD, AND SHALOM MENNONITE SCHOOL of TERRE HILL, HEREINAFTER REFERRED TO AS THE CONTRACTOR, WITNESSETH:

1. For the consideration hereinafter mentioned, the CONTRACTOR agrees to provide transportation for school pupils who shall be designated by the BOARD, to and from such points, along and over such routes, and at times set forth in schedule attached hereto and made a part hereof for the school year of 2026-27.
2. The BOARD shall pay the CONTRACTOR the sum of Five and 35/100 DOLLARS (\$5.35) each day per pupil he transports said pupils. The number of students is Five (5), with this contract sum total being \$4,734.75 for 177 school days. If there is a change in this sum, a new contract shall be executed and submitted immediately to the Department of Education for approval.
3. Transportation upon the terms and conditions herein specified in items 1 to 20 inclusive and in accordance with the schedule reported on DEBE-1565 shall begin on August 17, 2026.
4. This contract shall terminate on June 30, 2027 unless terminated earlier for causes or mutual consent of the parties hereto.

(Continued on page 2)

---

IN WITNESS WHEREOF, the parties above named have hereto set their hands and seals the day and year aforesaid.

**CONTRACTOR:**

Social Security or Tax Number: 20-3194833

Contractor Name: Shalom Mennonite School

Address: 1410 Union Grove Road, Terre Hill, PA 17581

Principal or Executive Director: Darvin Martin

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**FOR THE BOARD OF SCHOOL DIRECTORS OF CONESTOGA VALLEY:**

President: Mark Gensel Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Secretary: Marilyn Martin Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Address: 502 Mt Sidney Rd, Lancaster PA 17601

5. The CONTRACTOR shall furnish vehicles which conform to the standards for school transportation vehicles approved by the Department of Traffic Safety of the Pennsylvania Department of Transportation, Public Utility Commission and Mass Transit Authorities as applicable. School buses and Type A vehicles shall meet the minimum standard of the Bureau of Traffic Safety and shall pass annual inspection by the Pennsylvania State Police during the month of August. Type B and C school vehicles shall conform to the minimum standards of the Bureau of Traffic Safety. All vehicles shall conform to the provision of the laws of the Commonwealth, and shall be in good mechanical and sanitary condition.
6. The CONTRACTOR agrees to comply with and observe all provisions of the Pennsylvania Vehicle Code and all other applicable laws.
7. Every school bus driver shall meet all the regulations of the Bureau of Traffic Safety of the Pennsylvania Department of Traffic Safety of the Pennsylvania Department of Transportation in regard to application, age, fitness, competence, conduct, licensing, physical examination, and continuing eligibility, provided, that such operations shall have passed periodically administered physical examinations required by either the Public Utility Commission, the Interstate Commerce Commission or the Department of Transportation.
8. The service rendered under this contract shall be as indicated on DEBE-1565
9. Bus routes and bus stops shall be determined by the Board and may be modified by the Board as occasion demands. The operator shall not deviate from the designated route except by written consent of the Board or, in the case of an emergency, which shall be reported promptly to the BOARD or the Board's designated representative.
10. An operating time schedule shall be prepared by the BOARD in cooperation with the CONTRACTOR. This schedule shall designate the time and place of all bus stops, both morning and evening, and shall be posted in the bus and at the school. The bus shall not depart from any designated stop before two minutes after the scheduled time unless all pupils to be transported from that point are aboard. The time schedule may be modified by the BOARD as occasion demands but only after due notice has been given to parents and operator.
11. Pupils shall be taken on and discharged from the bus only at the designated stops and at extreme right of the road. No pupils shall be permitted to get on or off the bus while it is in motion. No school bus operator shall start his bus or signal the driver of any vehicle, who has stopped in compliance with the provisions of Section 3208 of the School Laws of Pennsylvania, to proceed until after each child who may have alighted there from shall have reached a place of safety.
12. No person other than a school pupil shall be transported in a school vehicle except that a teacher or other school official may ride when designed by the BOARD. Nothing except passengers and their belongings shall be transported in the school vehicle while it is engaged in transporting pupils to and from school.
13. The vehicle shall come to a complete stop immediately before traversing railway or trolley grade crossings and shall make a complete stop at all highway intersections protected by a "stop" sign.
14. A school bus, including Type A vehicles shall not be loaded beyond the seating capacity as set forth in minimum standards and as indicated on the "Approved School Bus Sticker". All other public conveyances when transporting school children under contract shall provide adequate seating for each student with no standees permitted.
15. The speed of a vehicle shall at all times be consistent with the safety of the passengers and shall at no time exceed the speed limit as set forth in the minimum standards of the Bureau of Traffic Safety, Penn Dot, as promulgated from the Vehicle Code.
16. It is understood and agreed to by both parties hereto that the CONTRACTOR, while engaged in carrying out and complying with any of the terms and conditions of this contract, is an INDEPENDENT CONTRACTOR and is not an officer, agent or employee of the aforesaid school district.
17. This contract shall not be transferred. Another school bus which has been lawfully certified for current use in Pennsylvania and/or another properly certified driver may be substituted in emergencies upon consent of the BOARD or the designated representative; but only for the duration of the emergency.
18. Any violation of the terms of this contract may, at the option of the BOARD, operate as a cause for termination in accordance with Item 4.
19. The BOARD shall adjust all matters arising out of this contract not specifically provided for therein.
20. Attach all additional conditions between the BOARD and CONTRACTOR that have not been listed.



# DRAFT QUOTE

Conestoga Valley School District  
Attention: Accounts Payable  
2110 Horseshoe Rd  
LANCASTER PA 17601  
USA

**Date**  
Aug 11, 2026

**Expiry**  
Aug 25, 2026

**Quote Number**  
EMS2026019

C3 Health, LLC  
PO Box 8376  
LANCASTER PA  
17604-8376

| Description                                                             | Quantity | Unit Price | Amount USD |
|-------------------------------------------------------------------------|----------|------------|------------|
| Event Medical Services - EMT<br>Six games @ approx. 2.75 hours per game | 16.50    | 125.00     | 2,062.50   |
| Administrative Fee                                                      | 5.00     | 175.00     | 875.00     |
| Subtotal                                                                |          |            | 2,937.50   |
| TOTAL TAX                                                               |          |            | 0.00       |
| TOTAL USD                                                               |          |            | 2,937.50   |

## Terms

This quote is based on anticipated hours of service on-scene. Final billing will be based on plus or minus time actually spent on-scene.



## Scope of Work

This document outlines the scope of work being requested. It collects essential details about your company or organization, including the event date, time, location, number of providers needed, and other relevant information.

Once we receive the completed document, we will prepare a quote and follow up with an agreement for signature by an authorized representative designated by you.

If you have any questions, we're happy to assist. We're also available to help guide you in determining your specific medical needs, should you require that support.

---

***Company/Organization Hosting Event:***

Contact Person: Frank Hawkins

Contact #: 717-587-8926      Email: [frank\\_hawkins@conestogavalley.org](mailto:frank_hawkins@conestogavalley.org)

---

| Date(s) of Event | Arrival Time | Event Start Time | Event End Time | Departure Time |
|------------------|--------------|------------------|----------------|----------------|
| 08/22/2026       | 09:30        | 10:00            | 12:00          | 12:15          |
| 09/04/2026       | 18:30        | 19:00            | 21:00          | 21:15          |
| 09/11/2026       | 18:30        | 19:00            | 21:00          | 21:15          |
| 10/02/2026       | 18:30        | 19:00            | 21:00          | 21:15          |
| 10/23/2026       | 18:30        | 19:00            | 21:00          | 21:15          |
| 10/30/2026       | 18:30        | 19:00            | 21:00          | 21:15          |
|                  |              |                  |                |                |
|                  |              |                  |                |                |

***Location of Event (Include full address, building name, common name location, etc.)***

Conestoga Valley High School  
Stadium (Behind the High School)  
2110 Horseshoe Road  
Lancaster PA 17601

***Brief Description of Event:***

Football Games

Anticipated Number of Attendees: 500-1000

Number of Providers: Please Choose    Service Level: Please Choose

In the event of an emergency requiring transport of a patient, will our unit and crew transport the patient or is our unit committed to the event? Please Choose



---

**Additional Information:**

---

**Contact Person Day of Event**

Name: Janet Hintz

Contact #: 717-203-3272

Contact email: janet\_hintz@conestogavalley.org

---

**Billing Information**

Invoice to: Conestoga Valley High School

Attn: **Athletics - Janet Hintz** Email: janet\_hintz@conestogavalley.org

Billing Address: 2110 Horseshoe Road

Billing City: Lancaster

Billing State: PA

Billing Zip: 17601

---

**Who will sign the Agreement (Contract)?**

Name: Frank Hawkins

Title: Athletic Director

Email: Frank\_hawkins@conestogavalley.org

Janet Hintz

---

Name of Person Completing This Form

**Signature:** *Frank Hawkins, Jr*

**Email:** janet\_hintz@conestogavalley.org

---

Signature of Person Completing This Form

Aug 7, 2026

---

Date

# 2026-07-29 CV HS Football SoW Data Collection Form

Final Audit Report

2026-08-07

|                 |                                              |
|-----------------|----------------------------------------------|
| Created:        | 2026-07-29                                   |
| By:             | Ron Oettel (ron@c3.health)                   |
| Status:         | Signed                                       |
| Transaction ID: | CBJCHBCAABAAo8Hu4Tlxx98JocfPOrSZMC_RJqzZ-xw5 |

## "2026-07-29 CV HS Football SoW Data Collection Form" History

-  Document created by Ron Oettel (ron@c3.health)  
2026-07-29 - 5:53:29 PM GMT
-  Document emailed to Janet Hintz (janet\_hintz@conestogavalley.org) for signature  
2026-07-29 - 5:54:30 PM GMT
-  Email viewed by Janet Hintz (janet\_hintz@conestogavalley.org)  
2026-07-29 - 6:01:15 PM GMT
-  New document URL requested by Janet Hintz (janet\_hintz@conestogavalley.org)  
2026-08-05 - 9:04:01 PM GMT
-  Email viewed by Janet Hintz (janet\_hintz@conestogavalley.org)  
2026-08-05 - 9:04:14 PM GMT
-  Document signing delegated to Frank Hawkins (frank\_hawkins@conestogavalley.org) by Janet Hintz (janet\_hintz@conestogavalley.org)  
2026-08-05 - 9:05:35 PM GMT
-  Document emailed to Frank Hawkins (frank\_hawkins@conestogavalley.org) for signature  
2026-08-05 - 9:05:35 PM GMT
-  Email viewed by Frank Hawkins (frank\_hawkins@conestogavalley.org)  
2026-08-06 - 8:21:25 PM GMT
-  Document e-signed by Janet Hintz (janet\_hintz@conestogavalley.org)  
Signature Date: 2026-08-07 - 5:25:24 PM GMT - Time Source: server - Signature Appearance Selected: IMAGE
-  Agreement completed.  
2026-08-07 - 5:25:24 PM GMT



## CLIENT SERVICES AGREEMENT

Education Division

**Sunbelt Staffing, LLC** (the “Company”) and **Conestoga Valley School District** whose principal location is 2110 Horseshoe Road, Lancaster, PA 17601 (“Client”) enter into this non-exclusive Client Services Agreement for the purpose of referring and placing Company’s employees (the “Consultant” or “Consultants”) with Client. This Agreement shall govern the overall terms of the relationship, while a separate Client Assignment Confirmation (Addendum A) for each placement will outline specifics as to bill rates, personnel, and assignment lengths.

### 1. Scope of Services

The Company, a staffing agency in the business of providing supplemental staffing, recruiting, and candidate referral services, will use commercially reasonable efforts to identify, screen, refer, and provide Consultants to Client on a temporary basis or, if requested by Client, for direct hire. The parties agree that Company cannot and does not guarantee the results, performance, or continued availability of any Consultant. Client represents and warrants that it currently holds, and will maintain throughout the term of this Agreement, all licenses, permits, accreditations, and other requirements necessary to operate its business and to properly supervise and utilize the Consultants in the positions assigned. If a Consultant is unable or unwilling to complete the specified temporary assignment, Company will use commercially reasonable efforts to identify a replacement in a timely manner.

### 2. Independent Contractor

The parties agree that the relationship of each to the other is that of an independent contractor. All Consultants will remain employees of the Company, which is solely responsible for providing and maintaining payroll services for any Consultant placed with Client, maintaining payroll records, and withholding and remitting all payroll taxes and social security payments, unless the parties otherwise agreed to in writing. Company does not ordinarily use subcontractors in providing services. Should the need to use a separate staffing firm or independent contractor arise, Company will notify Client in advance of the assignment to receive approval of this arrangement unless the individual service providers are placed on substitute basis to address staffing absences or short-term shortages at which point Company will utilize Go Spindle, LLC. If such temporary staffing persists longer than thirty (30) consecutive days, advance notification and approval will be requested.

### 3. Term of Agreement

This Agreement begins on the date of the latest signature below (“Effective Date”) and remains in effect for a period of one (1) year unless terminated earlier in accordance with the provisions of this Agreement. Following the initial term, this Agreement will automatically renew for successive one-year periods. If either party elects not to renew, all obligations under this Agreement will cease at the end of the current term, except for any provisions that expressly or by their nature survive termination.

### 4. Telepractice Services

Company, at Client’s request, may provide telepractice services through its teletherapy provider VocoVision. Should utilization of VocoVision occur, Client will receive **Addendum A – Teleservices Assignment Confirmation** which outlines specific terms and conditions regarding VocoVision’s telepractice services.

### 5. Insurance

Company will maintain at least the following minimum amounts of insurance:

- a) General Liability - \$2,000,000 per occurrence and \$4,000,000 aggregate.
- b) Workers Compensation - in accordance with state regulations.
- c) Employer’s Liability - \$1,000,000.
- d) Excess Liability over General Liability and Employer’s Liability - \$5,000,000 per occurrence and \$5,000,000 aggregate.
- e) Professional Liability - \$1,000,000 per claim and \$3,000,000 aggregate.
- f) Sexual Abuse and Molestation - \$1,000,000 per claim and \$3,000,000 aggregate.

[www.sunbeltstaffing.com](http://www.sunbeltstaffing.com)

501 Brooker Creek Boulevard • Suite A-400 • Oldsmar Florida 34677 • 800-659-1522



## **CLIENT SERVICES AGREEMENT**

Education Division

### **6. Competency and Licensing**

Company will make reasonable efforts to present only Consultants qualified for their discipline based on the applicable Department of Education licensing and certification requirements, professional standards, and Client requirements for the disciplines placed with Client. The Company will conduct pre-employment screenings to provide Consultants who meet the applicable standards and Client requirements. To assist in these efforts, Client will provide Company with all necessary standards and Client requirements for each discipline a Consultant may work in. Client acknowledges that it possesses the unique and necessary knowledge to assess the qualifications of any Consultant referred to work with Client, and Client agrees that it has the ultimate responsibility of approving a Consultant's licensure, certifications, and qualifications as acceptable for Client in the assigned discipline. To this end, Company will make available to Client all necessary Consultant records that Company may disclose and may, at Client's discretion, facilitate an interview between Client and Consultant to assist in the assignment decision. If Client becomes aware of any notices, findings, or information, including but not limited to fingerprint search results, that may negatively impact the start or continuation of an assignment, Client will notify Company in writing within three (3) business days of Client's knowledge of such information and will provide Company with all relevant and necessary details regarding the situation. Failure to notify Company may result in the termination of this Agreement and any current or future assignments.

### **7. Credentialing and Onboarding**

Consultants assigned to Client must pass all required background checks, fingerprinting, and security screenings in accordance with federal, state, and local requirements as applicable to Client and the assigned discipline. Client will confirm that Consultants meet these requirements prior to the start of an assignment.

Client acknowledges that Consultants must complete Company's onboarding and credentialing processes prior to the start of an assignment, and Client agrees that Consultants may not provide any services prior to their completion of onboarding and credentialing. Company will provide Client with written notice of Consultant's completion of onboarding and credentialing and Consultant's authorization to begin work. If Client authorizes a Consultant to begin work before completion of the onboarding and credentialing process, Client accepts full responsibility for such authorization. Client agrees to indemnify, defend, and hold harmless Company from all liabilities, losses, damages, costs, and expenses arising due to Consultant's performance of services during such period and agrees that in no instance is Company liable to Client for its decision to authorize work without Company's written approval and confirmation of completion of onboarding and credentialing.

### **8. On-Site Responsibility**

Client will provide Consultants with orientation to all Client specific policies, procedures, and processes necessary to provide services, including but not limited to safety policies and procedures, and Client will provide all necessary support, facilities, training, direction, and means for Consultants to satisfactorily complete the assignment. Client acknowledges that Company does not provide special education, therapy, nursing, or related services and only provides candidate identification and placement services. As such, the provision of Consultant's services is not supervised by Company. Client will provide Consultant and Company written notice and contact information of the Client supervisor assigned to each Consultant. At all times, Consultants are subject to Client's guidance, supervision, and control for the work performed and services provided. Client is responsible for Consultant's adherence to the applicable standards of practice and Client requirements, and only Client is responsible for determining the appropriate services to be provided by Consultant. Client will not allow Consultant, at any time, to perform work or provide services that are outside the scope of the duties and responsibilities of their assigned position, and Client will not allow Consultant to perform work at any location other than the location(s) agreed upon with Company. Client will not allow, request, or require that Consultants use any automobile, regardless of ownership, or Consultant's personal devices in performance of any work for Client without the written consent of Company. Client acknowledges that any deviation from Client's policies and procedures, as orientated to Consultants, should be immediately reported in writing and directly to Company so it may offer correction and/or counseling to the Consultant.



## **CLIENT SERVICES AGREEMENT**

Education Division

### **9. Administrative Responsibilities**

Client is responsible for orienting Consultants to Client's policies and procedures regarding the submission of any paperwork required for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such paperwork may include, but is not limited to, patient care plans, comprehensive patient histories, individual education plans, or Client specific program plans. Should Consultant fail to submit paperwork as required by Client's policies and procedures, Client will notify Company in writing within three (3) business days of Client's knowledge of the alleged failure. Failure to timely notify Company or notify Company before an assignment ends negates any Client claim to withhold payment due to untimely work and/or paperwork non-compliance.

Where required by federal, state, or local law, Client acknowledges it is responsible for providing and administering meal and rest periods to Consultants in accordance with such laws because Company does not maintain control over Client's workplace. If Client operates in such a jurisdiction, Client will provide a written policy outlining Client's requirements and procedures to Company and Consultants, and Client will provide appropriate training to Consultants so they may comply with such policy. Client agrees to indemnify Company for any payments or other expenses incurred by Company relating to Client's failure to properly administer any legally required meal or rest breaks. Client will immediately notify Company in writing if it is unable or unwilling to provide or administer legally required meal and rest breaks. In such an event, Company may immediately terminate any or all current and future assignments with Client. In the event of any inquiries regarding meal and rest break compliance, Client and Company will cooperate in good faith to resolve the matter in accordance with applicable laws and best practices. If corrective action is necessary, the parties will work together to determine an appropriate resolution.

### **10. Workplace Conditions and Reporting of Work-Related Injuries**

Client will maintain a safe working environment and provide all appropriate personal protective equipment as deemed necessary for the positions to which Consultants are assigned. Client warrants that its facilities and operations comply with all applicable federal, state, and local safety and health laws, regulations, and standards, including but not limited to all applicable workplace safety standards. Client agrees it is responsible for providing all necessary safety training and equipment to Consultants, and for each Consultant's compliance with applicable health and safety requirements, including those instituted by Client. Client ensures compliance with all applicable workplace safety obligations, including general training on the reporting of work-place injuries or incidents, and occupational exposure to bloodborne pathogens. Records of such occurrences will be maintained by Client and will be accessible to Company. In the event of a workplace injury, incident, or exposure, each affected Consultant will contact their immediate Client-appointed supervisor and report to the appropriate treating department as per Client protocol. Consultant will concurrently report any workplace injury, incident, or exposure to Company for the purpose of reporting such event to Company's workers' compensation carrier. If Client's reporting requirements change during the term of this Agreement, Client is responsible for providing written notification of such change to both Company and Consultants.

### **11. Employment of Consultants**

Client agrees that it will not directly or indirectly, personally or through an agent or agency, contract with or employ any Consultant introduced or referred by Soliant for a period of one year after the latest date of introduction, referral, placement, or end of the contract assignment. If Client or its affiliate enters into such a relationship or refers Consultant to a third party for employment, Client agrees to pay an amount equal to \$21,500 or thirty-five (35) percent (whichever is greater) of the Consultant's first year's annual salary, including any signing bonus, as agreed upon at the time of hiring. Payment is due and payable to Soliant upon start date.

### **12. Equal Opportunity and Workplace Harassment**

Both parties agree to provide equal opportunity to all Consultants and agree that they will not discriminate against, harass, or retaliate against any Consultant based on race, religion, color, sex, national origin, age, disability, veteran status, or any other status or condition protected by applicable federal, state, or local laws. Client will promptly investigate all allegations of discrimination, harassment, and retaliation, and will immediately report to Company any



## CLIENT SERVICES AGREEMENT

Education Division

such incident or suspected incident involving a Consultant and Client employees or agents or occurring at Client's worksites. Client will indemnify Company for all losses, liabilities, or damages associated with defending any charge, complaint, claim, cause of action or suit by any governmental or administrative agency and/or any Consultant or anyone acting on Consultant's behalf, arising in whole or in part due of Client or Client's employees or agents.

### 13. Timekeeping and Invoicing

Client will ensure that Consultants accurately record the start and stop times for all hours worked in accordance with Client's policies and that Consultants utilize Client's designated method for submission of Company's timesheet. Timesheets and/or timesheet approvals are due weekly by 12:00 PM on the Monday following the end of Client's designated workweek.

Company will generate an invoice based on timesheets submitted. Each invoice will contain a unique invoice number, date(s) of services provided, Consultant name, job title, hourly bill rate, total hours billed, and total amount due. Company pays overtime in compliance with federal, state, and local laws. Client agrees to be billed at one and one-half (1.5) times the regular bill rate for all hours when Company is required to pay overtime. Client must notify Company in writing if pre-approval is required for overtime hours prior to any such hours being worked. Client attests that only Client employees with appropriate knowledge and authority will review and approve invoices and will notify Company of any errors within fifteen (15) days of the date of invoice, and Company agrees that all non-disputed amounts are due and payable according to the standard payment terms contained herein. Company and Client will work in good faith to resolve any errors, and Company will provide a corrected invoice mutually acceptable to both parties within ten (10) business days of a resolution. In the event Client fails to report errors within fifteen (15) days, disputes will not be accepted, and the invoice will be due and payable in full.

### 14. Payment Terms, Default Charges, and Minimum Wage Increases

Company will submit invoices to Client on a weekly basis for all services provided during the previous week. **Client's payment is due within fifteen (15) days of receipt of invoice.**

Invoices are considered past due if not paid by the agreed upon due date. Client agrees to pay all necessary collection costs, including reasonable attorney's fees and costs. Company reserves the right to approve or discontinue any extension of credit and the terms governing such credit.

If Company is required to increase Consultant's compensation due to minimum wage increases or experiences an increase in compensation costs as a direct result of any law, order, or other government action, Client agrees that Company may increase the bill rates at a proportional level. Company agrees it may only increase bill rates up to a level that places Company in the same position it was prior to such law, order, or action. Company will provide fifteen (15) days written notice to Client prior to any such change taking effect.

### 15. Limitation of Liability

NEITHER PARTY WILL BE LIABLE TO THE OTHER WHATSOEVER FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING ANY DAMAGES ON ACCOUNT OF LOST PROFITS, LOST DATA, LOSS OF USE OF DATA, OR LOST OPPORTUNITY, WHETHER OR NOT PLACED ON NOTICE OF ANY SUCH ALLEGED DAMAGES AND REGARDLESS OF THE FORM OF ACTION IN WHICH SUCH DAMAGES MAY BE SOUGHT. THE FEES AND BILLINGS DUE UNDER THIS AGREEMENT ARE NOT CONSIDERED SPECIAL DAMAGES OR LOST PROFITS AND WILL NOT BE LIMITED BY THESE PROVISIONS.

### 16. Incident and Error Tracking

Client will report to Company any performance issues, incidents, errors, or other similar events related to the work or services provided by Consultants. Company will document reported incidents and may track all such events for



## **CLIENT SERVICES AGREEMENT**

Education Division

quality assurance purposes. All supporting documentation is required within seventy-two (72) hours of Client's knowledge of the occurrence.

### **17. Termination of Assignment With Cause**

Immediately upon Client's knowledge, Client will report to Company any behavior issue, deviation from the accepted standards of practice, policies, and procedures as orientated to Consultant, or incident that would be considered adverse to Client's operations. In such an event, Client may request, in writing, that Company facilitate the immediate removal of Consultant. Client agrees it will not immediately remove a Consultant or terminate an assignment unless Company has been notified in writing or, based on Client's good faith assessment, that immediate dismissal is necessary to protect Client's operations. Upon termination of assignment or removal of a Consultant, Client will provide documentation specifying the reasons and facts of the termination to Company within forty-eight (48) hours. If Client does not report such deviation(s) and terminates an assignment or does not provide the required documentation following a termination, Client will be assessed an amount equal to five (5) days of billings at the bill rates and minimum hours agreed upon in the applicable Client Assignment Confirmation. The parties agree that Consultants are an integral part of Company's operations and a resource that may have been developed over years, and Client acknowledges that Company may not be able to find another position for Consultant, ultimately leading to termination of Consultant's employment with Company. Accordingly, any delay or absence of written notice may result in lost revenue or other consequences not foreseen at this time. Therefore, the parties agree the liquidated damages in this Section are reasonable for the probable loss suffered by Company in the event of Client's breach of this provision.

Client is responsible for all costs and fees up to the point of termination. Client will provide Company a five (5) business days exclusivity period to refill the position in the event of termination with cause. Should Company identify a suitable Consultant, Client will agree to the original or extended terms of the terminated Consultant's assignment. In the event a replacement Consultant requires higher compensation, Client agrees that Company may proportionately increase the bill rate to put Company in the same position as it was before the termination.

### **18. Termination of Agreement and Termination of Assignment Without Cause**

Client may terminate an assignment or this Agreement upon sixty (60) days written notice. Client is responsible for all charges and fees prior to notice date and through the 60-day period of notice. If Client is unable to or does not provide sixty (60) days written notice, Client will be billed for sixty (60) days at the agreed upon regular bill rate and minimum hours for all terminated assignments. In the event of termination without cause, Client is responsible for any housing and travel costs actually incurred by Company because of such termination.

### **19. Minimum Hours**

Client will provide Consultants with the number of work hours per week specified in the applicable Client Assignment Confirmation. Cancellation of prescheduled workdays or reduction in work hours by Client will be billed reflecting the minimum work hours. Minimum work hours will be reduced to reflect scheduled closings for holidays and planning days.

### **20. Force Majeure and Unscheduled Facility Closure Policy**

Neither party is liable for failure or delay in performing its obligations, if such failure or delay is due to natural disasters, pandemics, acts of war, government regulations, or other events or causes beyond the parties' control. Further, the parties agree that Company is not liable for failure or delay in performing its obligations, if such failure or delay is due to termination of Consultant or Consultant's resignation. If services are interrupted, both parties will make reasonable efforts to resume operations.

Notwithstanding the foregoing, the parties agree that in the event of an unforeseen or unexpected interruption resulting from a complete or partial unscheduled closure of Client's facilities due to natural or manmade events, including but not limited to fires, storms, flooding, earthquake, labor unrest, riots, and/or acts of terrorism or war (each an "Unscheduled Closure"), Client will transition to virtual services all Consultants whose services can be performed in



## CLIENT SERVICES AGREEMENT

Education Division

such a setting. Client agrees to be billed for virtual services at the regular contracted hourly bill rate for all hours worked by Consultant. Virtual service hours will be entered and processed according to the normal time submittal and approval process, unless otherwise requested in writing by Client and agreed upon by Company. Company and Client will work in good faith to determine which contracted disciplines qualify for virtual services, however Client may not decline virtual services of a Consultant if the same services are provided virtually by Client employee(s). For Consultants not eligible for virtual services, Client will be invoiced and will pay for each affected Consultant a rate of \$200 per day for each workday that the affected Consultant is unable to work due to an Unscheduled Closure.

### 21. Multiple Locations

If Client requires Consultant to travel to and perform services at more than one location, Client will compensate Company for travel time between facilities at the regular hourly bill rate and for mileage not to exceed the then current IRS reimbursement rate.

### 22. Issue Resolution

In the event Client encounters an issue that is not satisfactorily resolved by its Company representative, Client should escalate the issue to the appropriate Company manager by calling 800-849-5502. Please ask for your account representative's manager.

### 23. Indemnification

To the fullest extent permitted by law, each party (the "Indemnifying Party") will indemnify, defend, and hold harmless the other party, and each of their respective officers, directors, agents, and employees (the "Indemnified Party") against all liabilities, losses, damages, costs and expenses ("Losses") to the extent caused by the actions or inactions of the Indemnifying Party. In no event will the Indemnifying Party's obligations extend to Losses resulting solely from the negligent act or omission, willful misconduct, breach of this Agreement, or unlawful act of an Indemnified Party.

The Indemnified Party will notify the Indemnifying Party promptly after receiving notice of a claim, lawsuit, demand, action, or threatened action ("Claim") covered by the indemnity obligations in this Agreement and will provide the Indemnifying Party with all necessary documentation for the Indemnifying Party to assess its obligations under the Agreement. The parties will keep each other reasonably informed regarding the status of any Claim, will work in good faith in the defense and settlement of Claims, will provide notice to and consult with each other prior to settling any Claim. Neither party will, without the other's written consent, settle or compromise any claim or consent to the entry of any judgment regarding any Claim which indemnification is being sought unless such settlement, compromise, or consent (i) includes an unconditional release of the other party from all liability arising out of such claim; (ii) does not include any admission or statement suggesting any wrongdoing or liability on behalf of the other party; (iii) does not contain any equitable order, judgment, or term that affects, restricts or interferes with the business of the other party; and (iv) does not place any monetary obligations or liabilities on the other party. Any omission or delay in complying with this paragraph by the Indemnified Party will relieve the Indemnifying Party of its obligations to the extent it is prejudiced by such omission or delay. This Section will survive any termination or expiration of this Agreement.

### 24. Confidentiality

Each party acknowledges that, they (the "Receiving Party") will learn confidential information of the other party (the "Disclosing Party"). Confidential information (as defined here and below) is any information which is private to the Disclosing Party but is shared by to the Receiving Party as required to accomplish this Agreement and **includes bill rates, fees for permanent placements, and terms and conditions of this Agreement.** It is agreed that neither party will disclose any Confidential Information of the other party to any person or entity nor permit any person or entity to use Confidential Information, except as required to fulfill the party's obligations under this Agreement.



## CLIENT SERVICES AGREEMENT

### Education Division

Confidential Information of Company also includes, but is not limited to, any and all information owned or controlled by Company and/or its employees, that relates to the clinical, technical, marketing, business or financial operations of Company and which is not generally disclosed to the public, including but not limited to employee and Consultant information and Company's technical data, policies, financial data, contract terms and provisions, billing rates, and permanent placement fees whether disclosed orally, in writing, or by inspection, and that should be reasonably understood to be confidential given the nature of the information.

If the Receiving Party attempts to use or dispose of any Confidential Information, or any duplication or modification thereof, in any manner contrary to the terms of this Agreement, the Disclosing Party has the right, in addition to other remedies which may be available to it, to obtain injunctive relief enjoining such acts or attempts as a court of competent jurisdiction may grant. The parties acknowledge and agree that monetary damages may not be a sufficient remedy for any breach or threatened breach of this Section and, therefore, such injunctive relief is appropriate as a remedy and the breaching party waives any requirement for the securing or posting of any bond showing actual monetary damages in connection with such breach.

The parties understand and agree that nothing in this Section is meant to prevent any disclosure of Confidential Information required under federal, state, or local law, regulation, or a valid order issued by a court or governmental agency (each a "Legal Order"). Before making such disclosure, the Receiving Party will provide the Disclosing Party with (i) prompt written notice of such Legal Order so the Disclosing Party may seek, at its own costs and expense, a protective order or other remedy; and (ii) reasonable assistance, at the Disclosing Party's costs and expense, in opposing such disclosure. If, after providing notice, the Receiving Party remains subject to a Legal Order to disclose any Confidential Information, the Receiving Party will disclose only the portion of Confidential Information that such Legal Order specifically requires to be disclosed.

### **25. Family Education Rights and Privacy Act, Data Protection, and Cybersecurity**

Where applicable, Company will comply with all laws, rules, and regulations pursuant to the Family Educational Rights and Privacy Act, 20 USC 1232g ("FERPA") and acknowledges that certain information about Client's students may be contained in records maintained by Company and the Consultant and that this information can be confidential by reason of FERPA and related Client policies. Both parties agree to protect relevant records in accordance with FERPA and Client policy. If necessary, Consultants assigned to Client will execute a FERPA Statement of Understanding outlining appropriate guidelines. Notwithstanding the foregoing, Client will not, unless necessary in furtherance of this Agreement, disclose such information to Company or Consultant, and Client will not, under any circumstances, allow Consultant to remove such information from Client facilities. If such removal occurs, Client will immediately notify Company, and the parties will work in good faith to remedy the situation. Except where required by law, Company will not disclose to any third party, without prior consent of a parent/guardian and written consent of Client, any information regarding students that Company may learn or obtain during this Agreement.

The parties will implement and maintain reasonable security measures to protect data from unauthorized access, disclosure, or use and will comply with all applicable federal, state, and local laws regarding privacy and data protection. In the event of a data breach affecting the other party, the affected party must notify the other party within five (5) business days of its awareness of the breach. Upon termination of this Agreement or upon the other party's request, each party will return or securely destroy records and data in accordance with applicable laws. Client agrees Company is free from any liability arising from or relating to Client's failure to provide onsite supervision or to orient and train Consultant on Client's policies, procedures, or oversight related to data protection.

### **26. State Retirement System Notice**

This notice is intended to clarify the manner of payment in contemplation of a Consultant's mandatory or permissive participation in a state teacher retirement system, school employees' retirement system, and/or any similar or successor system applicable to the professionals provided by Company. Client agrees that if formal notice is required to be given to any Consultant that participation in any such retirement system/pension is either: 1) permitted by



## **CLIENT SERVICES AGREEMENT**

Education Division

Consultant's election; or 2) is required by law, then Client is solely responsible for providing such notice to Consultant and fulfilling all associated administrative duties. The parties agree that the applicable employee share paid to the system by Client shall be deducted from the amount due to Consultant by Company. Client and Company expressly acknowledge and agree that if any Consultant is required to or elects to participate in a retirement system/pension, Client is solely responsible for: 1) creating an account for Consultant with the appropriate retirement system/pension; 2) all present and/or future obligations to make employee and employer cash payments/ contributions to the retirement system/pension as required by law and/or set by the retirement system/pension; and 3) otherwise administering all employer functions pertaining to the Consultant's interest in retirement system/pension. Client will immediately notify Company if any Consultant is required to or voluntarily elects to participate in any such system. In such event, Client will advise Company of the withholding obligation percentages (both employer and employee share) so that invoices to Client and payment to the Consultant may be adjusted accordingly. The parties agree that Client will withhold and pay to the retirement/pension both the employee and employer shares. The parties agree that the applicable employee and employer shares paid to the system by Client will be deducted from the amount owed to Company by Client.

### **27. Conflicts of Interest**

The parties acknowledge their respective obligation to report any conflict of interest and/or apparent conflict of interest that may interfere with the ability to perform under this Agreement. To that end, the parties hereby certify and represent that their officials, employees, and agents do not have any significant financial or other pecuniary interest in the other party's business or operations, and no inducements of monetary or other value were offered or given to any officer, employee, or agent of the other party. Each party agrees to promptly notify the other in the event it becomes aware of any conflict of interest or apparent conflict of interest.

### **28. Client Funding**

The parties acknowledge that Client's obligations under this Agreement may be subject to budgetary constraints and appropriations by government authorities. If funding for services under this Agreement is reduced or eliminated by governmental action, Client will immediately notify Company in writing. In such cases, the parties will negotiate in good faith to modify the Agreement to allow for continuation of services. However, if Company, in its sole discretion, determines that it is not feasible to continue providing services at reduced costs, Company may immediately terminate this Agreement and all current and future assignments, without liability to Client.

### **29. Notices**

All notices required to be given in writing will be sent to the names/addresses listed below.

To: Sunbelt Staffing, LLC  
Attn: Contract Department  
501 Brooker Creek Boulevard, Suite A-400  
Oldsmar FL 34677  
Email: [ContractNotices@sunbeltstaffing.com](mailto:ContractNotices@sunbeltstaffing.com)

To: Conestoga Valley School District  
2110 Horseshoe Road, Lancaster, PA 17601

### **30. Survival**

The parties' obligations under this Agreement which by their nature continue beyond termination, cancellation, or expiration of this Agreement, will survive termination, cancellation or expiration of this Agreement.

### **31. Governing Law**

This Agreement shall be governed by and construed in accordance with the laws of the State where the services are provided, without regard to its conflict of laws principles. Any legal action or proceeding arising out of or relating to



## CLIENT SERVICES AGREEMENT

Education Division

this Agreement shall be brought exclusively in the state or federal courts located in the State in which services were performed.

### 32. Electronic Signatures, Counterparts, and Authority

This Agreement and any related documents may be executed and delivered electronically, including by email or electronic signature software. Signatures transmitted electronically will be considered valid and binding as if they were original signatures.

This Agreement may be executed in one or more counterparts, each of which will be deemed an original but all of which together will constitute one and the same instrument. A signed copy of this Agreement transmitted by electronic means (such as email or other software) will have the same legal effect as an original signed copy.

The persons signing this Agreement represent that they have the proper authority to bind their respective party. If Client is entering into this Agreement on behalf any additional affiliated facilities, Client represents that it has the proper authority to bind those facilities to the terms of this Agreement. As such, Client will be jointly and severally liable under this Agreement for the obligations of such additional affiliated facilities.

### 33. Severability and Waiver

If any provision of this Agreement is found to be invalid, illegal, or unenforceable by a court of competent jurisdiction, the remaining provisions will continue in full force and effect. When possible, the parties agree to negotiate in good faith to replace any invalid or unenforceable provision with a legally valid alternative.

Failure or delay by either party to enforce any provision of this Agreement will not be considered a waiver of that provision or any other provision, and a waiver of any right(s) under this Agreement must be in writing and signed by the waiving party. No waiver of any default will be deemed a waiver of any subsequent default.

### 34. Entire Agreement

This Agreement and each duly executed Amendment or Exhibit represents the entire agreement between the parties and supersedes any prior understandings or agreements, whether written or oral, between the parties with respect to the subject matter herein. The parties acknowledge that they were given the opportunity to discuss this Agreement with legal counsel. Should any provision of this Agreement require judicial interpretation, the interpretation shall not apply any rule of construction to construe the provision(s) more strictly against one party. This Agreement will inure to the benefit of and will be binding upon the parties hereto and their respective heirs, personal representatives, successors, and assigns, subject to the limitations contained herein. This Agreement may not be modified, amended, suspended, or waived, except by the mutual written agreement of the parties.

This Agreement and attached Assignment Confirmation contain terms that may only be altered when agreed upon in writing by both parties. ***(Please return all pages of this Client Services Agreement)***

CLIENT ID – CLIENT NAME



## CLIENT SERVICES AGREEMENT

Education Division

**22881 Conestoga Valley School District**

**Sunbelt Staffing, LLC**

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

## **ADDENDUM NO. 1 TO STAFFING SERVICES AGREEMENT**

**This Addendum No. 1 to the Staffing Services Agreement ("Addendum")** is entered into effective **July 1, 2026**, by and between **Conestoga Valley School District ("District")** and **SOS Group, Inc. ("SOS")**.

### **RECITALS**

WHEREAS, the District and SOS entered into a Staffing Services Agreement with an initial three-year term ending June 30, 2026;

WHEREAS, the Agreement provides for a one-year renewal of the Agreement on June 30, 2026 unless either party terminated the Agreement;

WHEREAS, neither party has terminated the Agreement;

WHEREAS, SOS has requested an increase in its billing rates, and the District has determined that such request will not be considered at this time.

WHEREAS, the parties desire to continue contracting with each other for the services contemplated by the Agreement; and

WHEREAS, the parties desire to formally evidence their intent to renew the Agreement for the one-year extension, subject to the terms of this Addendum.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

### **1. Effect of Addendum**

Except as expressly modified herein, all terms and conditions of the original Staffing Services Agreement shall remain in full force and effect during the term of this Addendum. To the extent that the terms of the Agreement and this Addendum may conflict or be inconsistent with one another, the terms of this Addendum shall control.

### **2. Extension of Agreement**

The parties expressly agree to modify Section 1 of the Agreement such that the term of the Staffing Services Agreement shall be extended for a period of two (2) years, commencing **July 1, 2026, and ending June 30, 2028**. The Agreement and this Addendum will not automatically renew.

### **3. Expectations**

The District and SOS, within thirty (30) days of the execution of this Addendum, shall mutually develop and agree upon standards and measures regarding the evaluation of expectations of SOS. The District's Superintendent or designee is hereby authorized to agree to the Expectations to be incorporated into this Addendum upon signature by both parties.

District administrators and SOS shall continue to meet on a quarterly basis during the term of this Addendum to review and discuss any concerns, evaluate progress, and identify additional improvements where necessary. District administration and SOS will also continue bi-weekly calls to ensure clear communication on both sides.

### **5. Billing Rates**

The billing rates in effect as of **June 30, 2026**, shall remain unchanged through June 30, 2027. If SOS desires a rate increase for the second year of the term of this Addendum, it shall notify the District, in writing, of its requested rate increase by February 1, 2027.

Any rate increase shall be negotiated in good faith, contingent upon the satisfactory performance of SOS in accordance with the Performance Expectations established and agreed upon by the parties, with such satisfactory performance to be determined in the District's sole discretion; provided, however, that the District shall not be obligated to approve a rate increase.

### **6. Reservation of Rights**

Nothing contained in this Addendum shall be construed as creating any obligation on the part of the District to renew or extend the Staffing Services Agreement beyond June 30, 2028. Any future extension or renewal shall be subject to mutual written agreement of the parties.

IN WITNESS WHEREOF, the parties have caused this Addendum to be executed by their duly authorized representatives.

### **CONESTOGA VALLEY SCHOOL DISTRICT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

### **SOS GROUP, INC.**

By: Richard Kromrine

Name: RICHARD KROMRINE

Title: V.P.

Date: 8/13/26

**LANCASTER\_LEBANON INTERMEDIATE UNIT 13  
INTERGOVERNMENTAL AGREEMENT  
NONPUBLIC SCHOOL SERVICES CONSORTIUM  
TITLE I SHARED SERVICES**

**School District:** Conestoga Valley School District

Lancaster-Lebanon Intermediate Unit 13 (IU13) offers the following services under a shared services approach to Title I nonpublic schools (NP) having low-income students enrolled in a Lancaster or Lebanon County School District participating in the IU13 Title I Nonpublic School Services Consortium.

School District and IU13 agree to use Title I funds for instruction at the nonpublic schools listed in this agreement.

*Background: The provisions of these services through a regional consortium approach are consistent with the intent of PA School Code to Section 901-A and Uniform Guidance Section 200.318 General Procurement Standards:*

- 1. PA School Code to Section 901-A: Establishment of Intermediate Units - Each school district of the Commonwealth shall be assigned to an intermediate unit, and shall be entitled to the services of an intermediate unit in accordance with a program of services adopted by the intermediate unit board of directors.*
- 2. 2 CFR Part 200.318 (e) Procurement arrangements using strategic sourcing: When appropriate for the procurement or use of common or shared goods and services, recipients and subrecipients are encouraged to enter into State and local intergovernmental agreements or inter-entity agreements for procurement transactions. These or similar procurement arrangements using strategic sourcing may foster greater economy and efficiency. Documented procurement actions of this type (using strategic sourcing, shared services, and other similar procurement arrangements) will meet the competition requirements of this part.*

**Type of Shared Services Delivered (services offered include):**

Each member's share of the costs of the IU13 Title I Nonpublic School Services Consortium will be up to 100% of a district's Title I nonpublic school allocation. Shared services will not limit Title I services for students. These services will include all of the following services.

- Review of referred students from nonpublic (NP) schools of potential educationally disadvantaged students (Multiple criteria: Standardized test scores, benchmark and diagnostic assessments, teacher referral, and classroom performance)
- Initial screening and assessment of potential educationally disadvantaged students
- Parental permission process
- Benchmark assessments and stakeholder reporting two or three times per year (Acadience Reading and Math, easyCBM, Gates-MacGinitie) in collaboration with NP school personnel
- Data analysis with individual teachers at school level
- Student scheduling (in collaboration/coordination with NP school personnel)
- Instructional services in reading and math (during school hours, as determined through collaboration/coordination with NP school personnel )
- Standards based instruction

- Collaboration with classroom teachers by modeling, co-teaching, and coaching
- Progress monitoring and progress reporting as requested
- Professional development at school level and IU level
- Parent and family engagement activities including: NP School Title I Parent and Family Engagement Policy, School/Parent Compacts (for school, parent, and student), Annual Family Fun Night, IU13 Federal Programs Parent Conference
- Performance goal progress and data analysis
- Annual program evaluation and reporting to all stakeholders based on student performance, as requested
- Annual educator effectiveness evaluation of instructional staff
- Appropriately certificated instructional staff
- Nonpublic school visitation coordination and documentation
- Annual assessment and intervention plan review and revision
- Technical assistance with federal program monitoring
- Assistance with Title I subgrant application in eGrants - provide necessary information to complete the "Nonpublic School Organization" section in eGrants
- Coordination with Pennsylvania Act 89 services
- Coordination with other federal programs, whenever possible

The cost of the above-mentioned shared services is based on actual costs incurred. See "Breakdown of Costs" section below. Costs are reconciled annually and based on actual costs incurred. No indirect costs are included.

## **Terms and Conditions**

### **1. TERM**

This contract is for a 1-year agreement.

This agreement shall commence on July 1, 2026 and terminate on June 30, 2027.

This agreement will be reviewed annually and can be terminated with or without cause by either party upon thirty (30) days written notice. Payment will be made for any services provided up to the date of termination.

### **2. DESCRIPTION OF SERVICES**

Upon the terms and conditions set forth herein, the above-named district (School District) requests that Lancaster-Lebanon Intermediate Unit 13 (IU13) provide reading and math instructional services in accordance with the responsibilities listed in section 5. Such services will be secular, neutral, and non-ideological.

District requests that IU13 provide Parental Involvement and Professional Development in accordance with Title I at the nonpublic schools listed in this agreement.

IU13 agrees to comply with all Title I statutory and regulatory requirements.

### **3. FEES AND PAYMENT**

In consideration of the shared services mutually agreed upon as described herein, participating School Districts shall pay IU13 for their share of the costs up to the amounts described in the chart below as generated by grants for services to the district's nonpublic students in eligible attendance areas.

### Frequency of Payment

Payment shall be made to IU13 upon completion/delivery of services/materials based on invoices received in December and June. School District may withhold payment if IU13 does not comply with all statutory and regulatory requirements of Title I. School District's payment must be received by IU13 within 30 days of receiving the invoice.

### Breakdown of Costs

Shared costs include salaries, benefits, supplies, curriculum, evaluations, professional development, etc. Staff costs are charged based on hours logged. Costs for materials and supplies are charged based on specific request. A Title I Shared Services Agreement is included in Appendix A.

|                                                                     |                                                                           |             |
|---------------------------------------------------------------------|---------------------------------------------------------------------------|-------------|
| These numbers can be found in the Nonpublic section of your eGrant. | Nonpublic Per Pupil Amount:                                               | \$1,000.45  |
|                                                                     | Total Nonpublic Instruction Amount:                                       | \$20,009.00 |
|                                                                     | Total Nonpublic Share of Parent Involvement Set Asides:                   | \$202.00    |
|                                                                     | Total Nonpublic Share of Professional Development Set Asides:             | \$0.00      |
|                                                                     | Total Nonpublic Low Income Funds (Total Instruction Amount + Set Asides): | \$20,211.00 |

Please check the box if your district is targeted assistance ☐ or school wide ☒

School District agrees to notify IU13 of the final Title I allocation for the 2026-2027 school year for the nonpublic schools listed in this agreement by April 15, 2027 or amendment due date as outlined by PDE. School District and IU13 acknowledge that an increase or decrease in funds from the preliminary allocation may increase or decrease the services outlined in this Agreement.

#### 4. STUDENT INFORMATION

Please list all the buildings within your district that are considered Public Title I buildings (even if there is no money being driven from that building by nonpublic low-income students). Also list the full range of grades for that building (even if they are not all Title I grades under district Title I).

| Public Title I Building      | Grades within Public School Building |
|------------------------------|--------------------------------------|
| Gerald Huesken Middle School | 6-8                                  |
| Smoketown Elementary         | K-5                                  |
| J. E. Fritz Elementary       | K-5                                  |
| Leola Elementary             | K-5                                  |

Please list the Nonpublic schools that replied saying they would like to participate in Title I (even if they do not have economically disadvantaged students driving funds). If the Nonpublic school has economically disadvantaged students driving funds for services, please list the number of students.

| Nonpublic School                            | Number of Students |
|---------------------------------------------|--------------------|
| Dayspring Christian Academy                 | 2                  |
| Lancaster County Christian School           | 5                  |
| Lancaster Country Day School                | 3                  |
| Lancaster Mennonite School Lancaster Campus | 2                  |
| New School of Lancaster                     | 3                  |

|                                  |   |
|----------------------------------|---|
| Our Mother Perpetual Help        | 3 |
| St. John Neumann Catholic School | 1 |
| St. Leo the Great School         | 1 |
|                                  |   |
|                                  |   |
|                                  |   |
|                                  |   |

## 5. RESPONSIBILITIES

Responsibilities are outlined below for IU13 and the School District:

**IU13** maintains responsibility for:

- a. Providing School District with addresses of students qualifying for academic support;
- b. Delivery of reading and math services:  
Minimum of 2 times per week and a minimum of 15 minutes per session;
- c. Tracking and reporting of performance goal: one time per year, provided to School District by the end of the year;
  - a. 80% of students will improve on the Acadience Reading composite score, grades K-6.
  - b. 80% of students will improve on the Acadience Reading, grades 7-8.
  - c. 80% of students will maintain or improve their category on the Gates MacGinitie, grades 9-12.
  - d. 80% of students will improve on Acadience Math composite score, grades K-6.
  - e. 80% of students will improve on easyCBM composite score, grades 7-8.
- d. Annual consultation/visits with nonpublic schools regarding program and services

**School District** maintains responsibility for:

- a. Providing IU13 with the names of nonpublic schools identified to participate in Title I;
- b. Assisting IU13 in identifying and qualifying addresses of students who reside in Title I attendance areas;
- c. Informing IU13 of any and all circumstances which may directly or indirectly affect the performance of this Agreement, including changes to the original funding allocation.
- d. Monitoring and Evaluation: Complaint procedure and communication with the nonpublic Administrators

School District assures IU13 that all meaningful consultation between the District and the nonpublic schools listed in this agreement, needed to set up this agreement, has been completed prior to the effective date of this agreement.

School District and IU13 acknowledge that it may be necessary to modify this Agreement if there is a reauthorization of ESSA during the performance period of the contract.

## 6. MISCELLANEOUS

IU13 maintains and keeps in force such insurance as Workers Compensation, Liability, and Property Damage.

Both parties are protected under the Commonwealth of Pennsylvania's Tort Claims Act (Act), and as such, cannot and shall not be held responsible or otherwise liable for those actions or inactions specifically enumerated under the Act. Based on the foregoing, each party agrees to protect, indemnify, and hold harmless the other party and its agents, employees, directors, officers, affiliates, consultants, and/or contractors from and against any and all damages, injuries (including bodily injury, dismemberment, and/or death), claims, liabilities, and costs (including reasonable attorneys' fees), which arise or may be suffered or incurred in whole or in part as a result of the acts or omissions of the indemnifying party, its agents, employees, directors, officers, affiliates, consultants, and/or contractors, and whether arising under this

Agreement, to the extent permitted by law.

**Force Majeure.** Neither party will incur any liability to the other if its performance of any obligation under this Agreement is prevented or delayed by causes beyond its control and without the fault or negligence of either party. Causes beyond a party's control may include, but are not limited to, acts of God, war or terrorism, changes in controlling law, regulations, orders or the requirements of any governmental entity, severe weather conditions, civil disorders, natural disasters, fire, a national or Commonwealth of Pennsylvania emergency, disease, plague, epidemic, pandemic, outbreaks of infectious disease or any other public health crisis, including quarantine or other employee restrictions, general strikes throughout the trade, work stoppages, accidents and freight embargos. and interruptions, loss or malfunctions of utilities, communications or computer (software and hardware) services; other unforeseeable circumstances beyond the control of the Parties against which it would have been unreasonable for the affected party to take precautions and which the affected party cannot avoid even by using its best efforts. Either party shall orally notify each other within forty-eight (48) hours and notify in writing within five (5) days of the date on which both parties become aware, or should have reasonably become aware, that such cause would prevent or delay its performance. Such notification shall (i) describe fully such cause(s) and its effects on performance, (ii) state whether performance under the Agreement is prevented or delayed and (iii) if performance is delayed, state a reasonable estimate of the duration of the delay. After receipt of such notification, either party may elect to cancel this Agreement, or to extend the time for performance as reasonably necessary to compensate for the delay.

The person signing this Agreement on behalf of the School District individually warrants that he or she has full legal power to execute this Agreement on behalf of the School District, and to bind and obligate the School District with respect to all provisions contained in this Agreement.

This contract cannot be modified or changed without a written Amendment to this Agreement signed by both the IU13 and the School District.

IU13 Point of Contact:

Dr. Raluca Snyder

Federal Programs Administrator Phone: (717) 606-1733

#### **SIGNATURES**

**School District:** \_\_\_\_\_

By: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

**Lancaster-Lebanon Intermediate Unit 13**

By: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Appendix A - Shared Services Budget

**LANCASTER-LEBANON IU13**  
**Consortium Program**  
**Instructional Services Department**  
**SBU 007 - Student Services**  
**Proposed 2026-2027 Title I - Nonpublic**  
**FY 7/1/2026 - 6/30/2027**  
**June 24, 2026**

|                    |      |      |     |    |    |                                            | Proposed<br>2026-27<br>Budget |
|--------------------|------|------|-----|----|----|--------------------------------------------|-------------------------------|
| EXPENDITURES       |      |      |     |    |    |                                            |                               |
| 10                 | 1500 | 5172 | 120 | 00 | 00 | Professional - Educational                 | \$192,527                     |
| 10                 | 1500 | 5172 | 150 | 00 | 00 | Office/Clerical Salaries                   | 25,438                        |
|                    |      |      |     |    |    |                                            |                               |
| 10                 | 1500 | 5172 | 213 | 00 | 00 | Life Insurance                             | 271                           |
| 10                 | 1500 | 5172 | 220 | 00 | 00 | Social Security Contributions              | 16,675                        |
| 10                 | 1500 | 5172 | 230 | 00 | 00 | Retirement Contributions                   | 73,214                        |
| 10                 | 1500 | 5172 | 260 | 00 | 00 | Worker's Compensation                      | 1,525                         |
| 10                 | 1500 | 5172 | 271 | 00 | 00 | Medical Health Benefits                    | 50,304                        |
| 10                 | 1500 | 5172 | 272 | 00 | 00 | Dental Health Benefits                     | 1,873                         |
| 10                 | 1500 | 5172 | 274 | 00 | 00 | Income Protection Benefits                 | 568                           |
|                    |      |      |     |    |    |                                            |                               |
| 10                 | 1500 | 5172 | 348 | 00 | 00 | Services in Support of Technology          | 990                           |
| 10                 | 1500 | 5172 | 360 | 00 | 00 | Employee Training and Development Services | 63                            |
|                    |      |      |     |    |    |                                            |                               |
| 10                 | 1500 | 5172 | 448 | 00 | 00 | Lease/Rental of Hardware & Related Tech    | 420                           |
|                    |      |      |     |    |    |                                            |                               |
| 10                 | 1500 | 5172 | 550 | 00 | 00 | Printing and Binding                       | 597                           |
| 10                 | 1500 | 5172 | 580 | 00 | 00 | Travel                                     | 480                           |
| TOTAL EXPENDITURES |      |      |     |    |    |                                            | \$364,945                     |

# LETTER OF AGREEMENT

## Title IIA Nonpublic Programs and Services

This Agreement is between Lancaster Lebanon Intermediate Unit 13 ("IU13") and Conestoga Valley School District ("School District")

### 1. TERM

The Term of this Agreement shall commence on **July 1, 2026** and terminate on **September 30, 2027**. This agreement will be reviewed annually and can be terminated with or without cause by either party upon thirty (30) days written notice. Payment for any services provided up to the date of termination will be due and payable within 30 days.

### 2. DESCRIPTION

Upon the terms and conditions set forth herein, School District requests that the Lancaster-Lebanon Intermediate Unit 13 (IU13) provide Professional Development services in accordance with ESSA Nonpublic requirements for Title IIA programs and services.

Such services will be secular, neutral, and nonideological. The IU13 agrees to comply with all Title IIA statutory and regulatory requirements.

The School District and the IU13 agree to use the Title IIA funds for professional development in nonpublic schools. The funds will be used to serve the private school teachers and administrators.

The IU13 will provide the School District with bi-monthly invoices and quarterly statements.

### 3. FEES AND PAYMENT

In consideration of the services mutually agreed upon as described herein, the School District shall pay IU13 up to the total amount listed below for the reimbursement of approved Title IIA nonpublic school/employee professional development opportunities.

**List all nonpublic school(s) and Title IIA allocation for each school.**

| Private School Name               | Title IIA Allocation |
|-----------------------------------|----------------------|
| Lancaster County Christian School | \$14,340.82          |
| Lancaster Mennonite School        | \$14,108.58          |
| Veritas Academy                   | \$10,334.68          |
|                                   |                      |
|                                   |                      |
|                                   |                      |
| <b>Total</b>                      | <b>\$38,784.08</b>   |

### 4. IU13 RESPONSIBILITIES:

To provide services as outlined in the attached statement of work.

To assure all financial and legal responsibilities involved in providing professional development services.

Any other responsibilities necessary to conduct the program as intended.

Provide the School District with the data necessary to complete their Title IIA nonpublic responsibilities.

Provide the School District access to the program at any time.

## **5. SCHOOL DISTRICT RESPONSIBILITIES**

Provide the IU13 names of the participating nonpublic schools and their allocation (as per chart above).

Inform the IU13 of any and all circumstances which may directly or indirectly affect the performance of this Agreement, including changes in the original funding allocation.

## **6. MISCELLANEOUS**

The IU13 maintains and keeps in force such insurance as Workers Compensation, Liability, and Property Damage.

Both parties are protected under the Commonwealth of Pennsylvania's Tort Claims Act (Act), and as such, cannot and shall not be held responsible or otherwise liable for those actions or inactions specifically enumerated under the Act. Based on the foregoing, each party agrees to protect, indemnify, and hold harmless the other party and its agents, employees, directors, officers, affiliates, consultants, and/or contractors from and against any and all damages, injuries (including bodily injury, dismemberment, and/or death), claims, liabilities, and costs (including reasonable attorneys' fees), which arise or may be suffered or incurred in whole or in part as a result of the acts or omissions of the indemnifying party, its agents, employees, directors, officers, affiliates, consultants, and/or contractors, and whether arising under this Agreement, to the extent permitted by law.

Force Majeure. Neither party will incur any liability to the other if its performance of any obligation under this Agreement is prevented or delayed by causes beyond its control and without the fault or negligence of either party. Causes beyond a party's control may include, but are not limited to, acts of God, war or terrorism, changes in controlling law, regulations, orders or the requirements of any governmental entity, severe weather conditions, civil disorders, natural disasters, fire, a national or Commonwealth of Pennsylvania emergency, disease, plague, epidemic, pandemic, outbreaks of infectious disease or any other public health crisis, including quarantine or other employee restrictions, general strikes throughout the trade, work stoppages, accidents and freight embargos. and interruptions, loss or malfunctions of utilities, communications or computer (software and hardware) services; other unforeseeable circumstances beyond the control of the Parties against which it would have been unreasonable for the affected party to take precautions and which the affected party cannot avoid even by using its best efforts. Either party shall orally notify the other within forty-eight (48) hours and notify in writing within five (5) days of the date on which either party becomes aware, or should have reasonably become aware, that such cause would prevent or delay its performance. Such notification shall (i) describe fully such cause(s) and its effects on performance, (ii) state whether performance under the Agreement is prevented or delayed and (iii) if performance is delayed, state a reasonable estimate of the duration of the delay. After receipt of such notification, either party may elect to cancel this Agreement, or to extend the time to cancel this Agreement, or to extend the time for performance as reasonably necessary to cancel this Agreement, or to extend the time for performance as reasonably necessary to compensate for the delay.

The School District assures IU13 that all meaningful consultation between the School District and the nonpublic schools needed to set up this agreement has been completed prior to the effective date of this agreement.

The School District and the IU13 acknowledge that it may be necessary to modify this Agreement if there is a reauthorization of ESSA during the performance period of the contract.

The parties have entered into this Agreement as of the above effective date:

**SIGNATURES**

**School District:** \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**Lancaster-Lebanon Intermediate Unit 13**

By: \_\_\_\_\_

Date: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_



# PROPOSAL

**Proposal for services to be provided for the Conestoga Valley School District by Conestoga Valley SEEDS, for the 2026-2027 school year, for support of immigrant families.**

SERVICE PROVIDED: Conestoga Valley SEEDS, a 501c3 serving the Conestoga Valley community, will provide English Language Development (ELD) classes for adults (immigrants, refugees, or asylum seekers) currently living in the Conestoga Valley School District on Monday and Wednesday evenings for 6-weeks in the Fall of 2026 and for 6-weeks in the Spring of 2027. In addition to this, SEEDS will provide daytime ELD services on a weekly basis in the months of January, February and March in 2027, and will host regular family game nights to continue promoting community and belonging during the winter and summer months of 2027. SEEDS will also continue to host a session where our families, who benefit from these services, can connect with administrators and faculty within CVSD to learn more about the resources and services that are available to them through the district.

Conestoga Valley SEEDS will communicate with the CVSD ESL teachers to get families registered for these English classes. We will be at Back-To-School Nights to personally connect with returning and new families who would benefit from these services.

This program is available 100% free for the ESL families, through amazing volunteers. Free classes, free childcare, free transportation, and free meals help to remove any possible barriers for families to participate.

SEEDS provides ELD services for all, regardless of age, gender, race, political or religious affiliation, etc.

**Title III – English Language Instruction for Immigrant Families in CV**  
**AMOUNT: \$13, 108.00**

**Michelle Kime**

Executive Director of  
Conestoga Valley SEEDS

**Dr. Jill Koser**

Assistant to the Superintendent –  
Elementary  
Conestoga Valley School District

**LANCASTER-LEBANON INTERMEDIATE UNIT 13 (LLIU13)**  
**CONTRACTED SERVICES AGREEMENT**  
**ENGLISH LANGUAGE DEVELOPMENT SERVICES**  
**School Year: 2026-2027**

The contract for English Language Development (ELD) services (“Agreement”) is made on August 2, 2026 by and between Lancaster Lebanon Intermediate Unit 13 (LLIU13) and Conestoga Valley School District.

**BACKGROUND**

LLIU13 has extensive background and expertise in providing English Language Development (ELD) services. Conestoga Valley School District desires to obtain ELD services from LLIU13, which is willing to provide services in accordance with the terms and conditions of this Agreement.

1. Engagement: Conestoga Valley School District has identified a need for ELD school-based services at Lancaster Mennonite and desires to engage LLIU13 in the fulfillment of that need. LLIU13 agrees to provide such services through appropriately certificated teachers.
  - a. The following services will be provided: Assessment, instruction, consultation
  - b. The following students will be serviced: ELs students identified
2. Term: The term of Agreement is the aforementioned school year.
3. Professional Services: LLIU13 ESL teacher(s) will conduct testing, prepare and deliver instruction as requested by Conestoga Valley School District. LLIU13 teacher(s) will prepare appropriate documentation concerning the services rendered. LLIU13 and Conestoga Valley School District each represent that ELD services will be requested and provided without regard to race, color, religion, creed, gender, disability, age, genetics, national origin and/or any other characteristic protected by applicable law.
4. Qualifications: All ESL teachers employed by LLIU13 shall be properly credentialed and experienced with respect to the services required.

Section 1-111 of the Pennsylvania School Code requires that employees of independent contractors obtain criminal background checks and child abuse history clearance records. LLIU13 will secure a criminal record check from the Pennsylvania State Police and a child abuse history clearance record for each teacher who will have direct contact with students. Hempfield School district will provide affidavits of clearances upon request from LLIU13.

5. Service Rates: LLIU13 services will be billed at the rate of **\$117** per hour plus applicable mileage for the current school year. This rate applies, but is not limited to, on-site evaluation/consultation/instruction time, off-site follow-up documentation/consultation time. An itemized invoice form detailing specific student services rendered quarterly will be generated and furnished to Conestoga Valley School District for instructional services provided. Total contract will not exceed \$17,930.84.

6. Billing Procedures: LLIU13 will invoice Conestoga Valley School District for services on a quarterly basis with payment due thirty (30) days from the invoice date.
7. Independent Contractor: LLIU13 is and shall remain an independent contractor for the performance of the services set forth in this Agreement; the relationship between LLIU13 and Conestoga Valley School District shall be that of an independent contractor and principal. Conestoga Valley School District shall not provide any other compensation or benefit to, or for the benefit of, any ESL teacher(s) rendering services under this Agreement. Nothing contained in the Agreement will be construed to constitute LLIU13, or any ESL teacher providing services, as an employee or agent of Conestoga Valley School District; nor shall LLIU13 or Conestoga Valley School District have any authority to bind the other in any respect.
8. Student Information: LLIU13, in order to fulfill its responsibilities under this Agreement will have a legitimate educational interest in creating and reviewing certain personally identifiable information regarding students ("Student Information"). LLIU13 shall be bound by the Family Educational Rights and Privacy Act ("FERPA"), the Protection of Pupil Rights Act ("PPRA") and any other applicable federal, state and/or local statute or regulation regarding Student Information.

LLIU13 agrees that it shall use Student Information solely for the purpose of delivering educational services in accordance with the terms of this Agreement. LLIU13 further agrees that Student Information in any manner whatsoever; provided, however, that any such information may be disclosed to LLIU13 employees and representatives who need to know such information for the sole purpose of delivery educational services in accordance with the terms of this Agreement and who are provided with a copy of this confidentiality provision of the contract and agree to be bound by the terms thereof to the extent as if they were parties hereto. If LLIU13 is requested or required (by oral questions, interrogatories, requests for information or documents in legal proceedings, subpoenas, civil investigative demands or other similar processes) to disclose any student information, LLIU13 shall provide Conestoga Valley School District with prompt written notice of any such request or requirement so that Conestoga Valley School District may seek a protective order or other remedy. If, in the absence of a protective order, or other remedy, LLIU13 is nonetheless legally compelled to disclose Student Information to any tribunal, regulatory authority, or agency, LLIU13 may, without liability hereunder, disclose to such tribunal, regulatory authority, or agency only that portion of the Student Information which it is legally required to be disclosed, provided that LLIU13 exercises reasonable efforts to preserve the confidentiality of the Student Information.

9. Indemnification: Both parties are protected under the Commonwealth of Pennsylvania's Tort Claims Act (Act), and as such, cannot and shall not be held responsible or otherwise liable for those actions or inactions specifically enumerated under the Act. Based on the foregoing, each party agrees to protect, indemnify, and hold harmless the other party and its agents, employees, directors, officers, affiliates, consultants, and/or contractors from and against any and all damages, injuries (including bodily injury, dismemberment, and/or death), claims, liabilities, and costs (including reasonable attorneys' fees), which arise or may be suffered or incurred in whole or in part as a result of the acts or omissions of the indemnifying party, its agents, employees, directors, officers, affiliates, consultants, and/or contractors, and whether arising under this Agreement, to the extent permitted by law.

10. Force Majeure: Neither party will incur any liability to the other if its performance of any obligation under this Agreement is prevented or delayed by causes beyond its control and without the fault or negligence of either party. Causes beyond a party's control may include, but are not limited to, acts of God, war or terrorism, changes in controlling law, regulations, orders or the requirements of any governmental entity, severe weather conditions, civil disorders, natural disasters, fire, a national or Commonwealth of Pennsylvania emergency, disease, plague, epidemic, pandemic, outbreaks of infectious disease or any other public health crisis, including quarantine or other employee restrictions, general strikes throughout the trade, work stoppages, accidents and freight embargos. and interruptions, loss or malfunctions of utilities, communications or computer (software and hardware) services; other unforeseeable circumstances beyond the control of the Parties against which it would have been unreasonable for the affected party to take precautions and which the affected party cannot avoid even by using its best efforts. Either party shall orally notify the other party within forty-eight (48) hours of a force majeure event and in writing within five (5) days of the date on which either party becomes aware, or should have reasonably become aware, that such cause would prevent or delay its performance. Such notification shall (i) describe fully such cause(s) and its effects on performance, (ii) state whether performance under the Agreement is prevented or delayed and (iii) if performance is delayed, state a reasonable estimate of the duration of the delay.
11. Termination: Either Party may terminate this Agreement with 30 days written notice. In the event both Parties wish to mutually terminate this Agreement, the date of termination shall be as agreed by the Parties without regard to the notice provision.
12. Entire Agreement: This Agreement constitutes the entire understanding between the parties and supersedes all other agreements, oral or written, which may have been entered into between them. This Agreement may be amended and/or modified only by a writing signed by the parties. This Agreement shall be binding on and inure to the benefit of the parties and their respective successors and permitted assigns.

The persons signing this Agreement individually warrant that he or she has full legal power to execute this Agreement on behalf of the behalf of each entity, and to bind and obligate the entity with respect to all provisions contained in this Agreement.

If the terms of this agreement meets your district's approval, please have the appropriate authority to execute the original. We ask that you return the fully executed original to LLIU13 and retain a copy for your records.

In witness hereof, and intending to be legally bound, the parties hereto affix their signatures below:

By: \_\_\_\_\_  
Conestoga Valley School District

\_\_\_\_\_  
Date

By: \_\_\_\_\_  
Lancaster Lebanon Intermediate Unit 13

\_\_\_\_\_  
Date



# Conestoga Valley

## SCHOOL DISTRICT

### Technology Recycle/Resale/Disposal – Vendor Bid Determination August 2026

The CV Technology Department recently solicited bids for technology recycle/resale/disposal of equipment that has reached the end of its useful life within the district. Each vendor provides a payment estimate based on information from the same asset inventory worksheet provided. Each bid was given equal consideration and our final determination was based on maximizing value (capital and time resources) return for the district.

**We recommend awarding the following bid:**

- **Second Life Mac:** \$19,223 (Approximately 25% higher than other bids)

| Vendor Payment Estimates                                                                                                                                                                                                           |                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Tech Defenders                                                                                                                                                                                                                     | Bid Received       |
| Total Technology                                                                                                                                                                                                                   | Bid Received       |
| <b>Second Life Mac</b>                                                                                                                                                                                                             | Bid Received       |
| Diamond Assets                                                                                                                                                                                                                     | Did Not Submit Bid |
| Topright Telecom                                                                                                                                                                                                                   | Bid Received       |
| <i>Please note that ALL vendor submissions and payment estimates are based on the overall condition of the technology being sold, and vendors will evaluate the equipment to determine the final payment made to the district.</i> |                    |

Thank you,

Adam McGraw  
Chief Technology & Information Officer  
Conestoga Valley School District

# CONTRACT AGREEMENT

This Agreement is made as of August 4, 2026

Between:

Maria Vanesa Utz

EducArt®, LLC

343 W. Sun Hill Road

Manheim, PA 17545

(Hereinafter referred to as "Provider")

And:

Conestoga Valley School District

502 Mt. Sydney Road

Lancaster, PA 17601

(Hereinafter referred to as "District")

## 1. Purpose

The purpose of this Agreement is to outline the terms and conditions under which the Provider will deliver educational services to the District.

## 2. Services Provided

The Provider agrees to offer the following services:

## **Play and Learn with EducArt® - 2 seasons, 7-lesson series in each season**

- Learners will be 12 Months to 36 Months + at least one parent/caretaker must accompany
- As many as 20 learners
- 7 hours in each season (one-hour sessions) 2 seasons
- In the event of inclement weather cancellation, the session will be made up by a mutually agreed upon time between provider and district.
- The activities will be selected specifically for the participants and their families based on the feedback from the survey and the observations of the EducArt® service providers.

### **3. Duration of Contract and Session Dates**

This Agreement shall commence on September 1, 2026 through April 13, 2027 unless inclement weather cancellations or other other unavoidable occurrences prevent the session offering in which case, all reasonable efforts will be made to reschedule any sessions cancelled by either party.

#### **Confirmed Dates:**

First Season Session Dates: September 1, 8, 15, 22, 29. October 6, and 13.

Second Season Session Dates: March 2, 9, 16, 23, 30. April 6, and 13.

### **4. Compensation**

The District agrees to pay the Provider a total amount in one payment for the services rendered, payable upon completion of the Play and Learn Sessions.

- The EducArt® Professional Compensation Regular Rate 2026/2027 per one hour session is \$547.62

- A special discount rate of 40% per **Package price** has been agreed upon for this Play and Learn series.

| Regular HourlyRate | Number of Hours Season 1 | Total      | Discount | Total Due Upon Completion of Services Season 1 |
|--------------------|--------------------------|------------|----------|------------------------------------------------|
| \$547.62           | 7                        | \$3,833.33 | 40%      | \$2,300                                        |
| Regular HourlyRate | Number of Hours Season 2 | Total      | Discount | Total Due Upon Completion of Services Season 2 |
| \$547.62           | 7                        | \$3,833.33 | 40%      | \$2,300                                        |

## 5. Responsibilities of the Provider

The Provider shall:

- Deliver services in a professional manner.
- Ensure that all personnel are qualified and trained.
- Provide all necessary materials and resources for a positive educational experience for the learners and parents/caretakers.
- Communicate with the participants via email and copy the First 10 Administrator on all communications.

## 6. Responsibilities of the District

The District shall:

- Provide access to Brownstown Elementary School music classroom.
- Ensure timely communication and collaboration.

- Render payment within 60 days of the completion of each Play and Learn season program.
- Payment for each seasonal package shall be made upon completion of that respective season. Accordingly, payment for Season 1 shall be due upon the completion of Season 1, and payment for Season 2 shall be due upon the completion of Season 2.

## 7. Termination

This Agreement may be terminated by either party upon 14 days written notice if either party fails to fulfill its obligations under this Agreement.

## 8. Confidentiality

- Both parties agree to maintain the confidentiality of any proprietary or sensitive information obtained during the course of this Agreement.
- The provider and the district will have permission to use photography, video, or other digital media ("photo") from the Play and Learns in any and all of its publications, including web-based publications, without payment or other consideration from the provider, the district, learners, or their families.
- The district agrees to have participating parents sign a consent form from the provider allowing the use of photos, sound, and videos.

## 9. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the State of Pennsylvania.

## 10. Entire Agreement

This Agreement constitutes the entire understanding between the parties and supersedes all prior agreements and understandings, whether written or oral.

## 11. Invoicing Procedure

### 1. Invoice Preparation

- The Provider shall prepare and issue an invoice for services rendered under this Agreement. Each invoice will include:
  - Provider's name, address, and contact information.
  - Unique invoice number.
  - Date of invoice issuance.
  - Description of services provided, including dates and relevant details.
  - Quantity and rate for each service rendered.
  - Total amount due, including any applicable taxes.

### 2. Payment Schedule

The Provider shall ensure that all invoices are submitted within 14 days of the completion of services season 1 and season 2.

### 3. Payment Terms

- Payments are due within 60 days of the invoice date. The District agrees to make payments via check made payable to:
  - EducArt, LLC, 343 W. Sun Hill Road, Manheim, PA 17545

### 4. Late Payments

- If payment is not received by the due date, a late fee of 5% may be applied.

### 5. Disputed Invoices

- If the District disputes any portion of an invoice, the District must notify the Provider in writing within 7 days of receipt of the invoice. The parties shall work together in good faith to resolve the dispute.

## 12. Billing Authorization

Name of Business: Conestoga Valley School District

Billing POC (name/title): Michelle Trasborg, Director of Academic Supports

Phone Number: 717-397-2421, Ext. 0102

Billing address: 502 Mount Sydney Rd., Lancaster, PA 17601

Email Address: [michelle\\_trasborg@conestogavalley.org](mailto:michelle_trasborg@conestogavalley.org)

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

The authorizing signature below confirms all of the above information is correct and approves payment for all charges incurred related to the program of services to be provided by EducArt®, LLC, in accordance with the rates outlined in the Policies and Rates above. Signature and return of this completed application provides EducArt®, LLC with authorization to bill for services rendered and agreement to policies and rates as outlined.

Provider Signature: \_\_\_\_\_, August 4, 2026

Maria Vanesa Utz

EducArt®, LLC

District Signature: \_\_\_\_\_, Date: \_\_\_\_\_

Michelle Trasborg

Director of Academic Supports

# CLIENT SERVICES AGREEMENT

## Education Division



**Soliant Health, LLC** (the “Company”), and **CONESTOGA VALLEY** whose primary location is 2110 HORSESHOE RD, LANCASTER, PA 17601 (the “Client”) enter into this non-exclusive Client Services Agreement for the purpose of referring and placing Company’s employees (the “Consultant” or “Consultants”) with Client. This Agreement will govern the overall terms of the relationship, while separate Client Assignment Confirmation (Addendum A) for each placement will outline specifics such as bill rates, personnel, assigned discipline, and assignment lengths.

### 1. Scope of Services.

The Company, a staffing agency in the business of providing supplemental staffing, recruiting, and candidate referral services, will use commercially reasonable efforts to identify, screen, refer, and provide Consultants to Client on a temporary basis or, if requested by Client, for direct hire. The parties agree that Company cannot and does not guarantee the results, performance, or continued availability of any Consultant. Client represents and warrants that it currently holds, and will maintain throughout the term of this Agreement, all licenses, permits, accreditations, and other requirements necessary to operate its business and to properly supervise and utilize the Consultants in the positions assigned. If a Consultant is unable or unwilling to complete the specified temporary assignment, Company will use commercially reasonable efforts to identify a replacement in a timely manner.

### 2. Independent Contractor.

The parties agree that the relationship of each to the other is that of an independent contractor. All Consultants will remain employees of the Company, which is solely responsible for providing and maintaining payroll services for any Consultant placed with Client, maintaining payroll records, and withholding and remitting all payroll taxes and social security payments, unless the parties otherwise agreed to in writing. Company does not ordinarily use subcontractors in providing services. Should the need to use a separate staffing firm or independent contractor arise, Company will notify Client in advance of the assignment to receive approval of this arrangement unless the individual service providers are placed on substitute basis to address staffing absences or short-term shortages at which point Company will utilize Go Spindle, LLC. If such temporary staffing persists longer than thirty (30) consecutive days, advance notification and approval will be requested.

### 3. Term of Agreement.

This Agreement begins on the date of the latest signature below (“Effective Date”) and remains in effect for a period of one (1) year unless terminated earlier in accordance with the provisions of this Agreement. Following the initial term, this Agreement will automatically renew for successive one-year periods. If either party elects not to renew, all obligations under this Agreement will cease at the end of the current term, except for any provisions that expressly or by their nature survive termination.

### 4. Telepractice Services.

Company, at Client’s request, may provide telepractice services through its teletherapy provider VocoVision. Should utilization of VocoVision occur, Client will receive **Addendum A – Teleservices Assignment Confirmation** which outlines specific terms and conditions regarding VocoVision’s telepractice services.

### 5. Insurance.

Company will maintain at least the following minimum amounts of insurance:

General Liability - \$2,000,000 per occurrence and \$4,000,000 aggregate.

Workers Compensation - in accordance with state regulations.

Employer’s Liability - \$1,000,000.

Excess Liability over General Liability and Employer’s Liability - \$5,000,000 per occurrence and \$5,000,000 aggregate.

Professional Liability - \$1,000,000 per claim and \$3,000,000 aggregate.

Sexual Abuse and Molestation - \$1,000,000 per claim and \$3,000,000 aggregate

### 6. Competency and Licensing.

Company will make reasonable efforts to present only Consultants qualified for their discipline based on the applicable Department of Education licensing and certification requirements, professional standards, and Client requirements for the disciplines placed with Client. The Company will conduct pre-employment screenings to provide Consultants who meet the applicable standards and Client requirements. To assist in these efforts, Client will provide Company with all necessary standards and Client requirements for each discipline a Consultant may work in. Client acknowledges that it possesses the unique and necessary knowledge to assess the qualifications of any Consultant referred to work with Client, and Client agrees that it has the ultimate responsibility of approving a Consultant’s licensure, certifications, and qualifications as acceptable for Client in the assigned discipline. To this end, Company will make available to Client all necessary Consultant records that Company may disclose and may, at Client’s discretion, facilitate an interview between Client and Consultant to assist in the assignment decision. If Client becomes aware of any notices, findings, or information, including but not limited to fingerprint search results, that may negatively impact the start or continuation of an assignment, Client will notify Company in writing within three (3) business days of Client’s knowledge of such information and will provide Company with all relevant and necessary details regarding the situation. Failure to notify Company may result in the termination of this Agreement and any current or future assignments.

**7. Credentialing and Onboarding.**

Consultants assigned to Client must pass all required background checks, fingerprinting, and security screenings in accordance with federal, state, and local requirements as applicable to Client and the assigned discipline. Client will confirm that Consultants meet these requirements prior to the start of an assignment.

Client acknowledges that Consultants must complete Company's onboarding and credentialing processes prior to the start of an assignment, and Client agrees that Consultants may not provide any services prior to their completion of onboarding and credentialing. Company will provide Client with written notice of Consultant's completion of onboarding and credentialing and Consultant's authorization to begin work. If Client authorizes a Consultant to begin work before completion of the onboarding and credentialing process, Client accepts full responsibility for such authorization. Client agrees to indemnify, defend, and hold harmless Company from all liabilities, losses, damages, costs, and expenses arising due to Consultant's performance of services during such period and agrees that in no instance is Company liable to Client for its decision to authorize work without Company's written approval and confirmation of completion of onboarding and credentialing.

**8. On-Site Responsibility.**

Client will provide Consultants with orientation to all Client specific policies, procedures, and processes necessary to provide services, including but not limited to safety policies and procedures, and Client will provide all necessary support, facilities, training, direction, and means for Consultants to satisfactorily complete the assignment. Client acknowledges that Company does not provide special education, therapy, nursing, or related services and only provides candidate identification and placement services. As such, the provision of Consultant's services is not supervised by Company. Client will provide Consultant and Company written notice and contact information of the Client supervisor assigned to each Consultant. At all times, Consultants are subject to Client's guidance, supervision, and control for the work performed and services provided. Client is responsible for Consultant's adherence to the applicable standards of practice and Client requirements, and only Client is responsible for determining the appropriate services to be provided by Consultant. Client will not allow Consultant, at any time, to perform work or provide services that are outside the scope of the duties and responsibilities of their assigned position, and Client will not allow Consultant to perform work at any location other than the location(s) agreed upon with Company. Client will not allow, request, or require that Consultants use any automobile, regardless of ownership, or Consultant's personal devices in performance of any work for Client without the written consent of Company. Client acknowledges that any deviation from Client's policies and procedures, as orientated to Consultants, should be immediately reported in writing and directly to Company so it may offer correction and/or counseling to the Consultant.

**9. Administrative Responsibilities.**

Client is responsible for orienting Consultants to Client's policies and procedures regarding the submission of any paperwork required for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such paperwork may include, but is not limited to, patient care plans, comprehensive patient histories, individual education plans, or Client specific program plans. Should Consultant fail to submit paperwork as required by Client's policies and procedures, Client will notify Company in writing within three (3) business days of Client's knowledge of the alleged failure. Failure to timely notify Company or notify Company before an assignment ends negates any Client claim to withhold payment due to untimely work and/or paperwork non-compliance.

Where required by federal, state, or local law, Client acknowledges it is responsible for providing and administering meal and rest periods to Consultants in accordance with such laws because Company does not maintain control over Client's workplace. If Client operates in such a jurisdiction, Client will provide a written policy outlining Client's requirements and procedures to Company and Consultants, and Client will provide appropriate training to Consultants so they may comply with such policy. Client agrees to indemnify Company for any payments or other expenses incurred by Company relating to Client's failure to properly administer any legally required meal or rest breaks. Client will immediately notify Company in writing if it is unable or unwilling to provide or administer legally required meal and rest breaks. In such an event, Company may immediately terminate any or all current and future assignments with Client. In the event of any inquiries regarding meal and rest break compliance, Client and Company will cooperate in good faith to resolve the matter in accordance with applicable laws and best practices. If corrective action is necessary, the parties will work together to determine an appropriate resolution.

**10. Workplace Conditions and Reporting of Work-Related Injuries.**

Client will maintain a safe working environment and provide all appropriate personal protective equipment as deemed necessary for the positions to which Consultants are assigned. Client warrants that its facilities and operations comply with all applicable federal, state, and local safety and health laws, regulations, and standards, including but not limited to all applicable workplace safety standards. Client agrees it is responsible for providing all necessary safety training and equipment to Consultants, and for each Consultant's compliance with applicable health and safety requirements, including those instituted by Client. Client ensures compliance with all applicable workplace safety obligations, including general training on the reporting of work-place injuries or incidents, and occupational exposure to bloodborne pathogens. Records of such occurrences will be maintained by Client and will be accessible to Company. In the event of a workplace injury, incident, or exposure, each affected Consultant will contact their immediate Client-appointed supervisor and report to the appropriate treating department as per Client protocol. Consultant will concurrently report any workplace injury, incident, or exposure to Company for the purpose of reporting such event to Company's workers' compensation carrier. If Client's

reporting requirements change during the term of this Agreement, Client is responsible for providing written notification of such change to both Company and Consultants.

**11. Employment of Consultants.**

Any hire or engagement by Client of a Consultant introduced by Company, without Client first utilizing Company's temporary staffing services for that Consultant for at least one school year, will constitute a direct placement resulting from Company's recruiting efforts. In such event, Client will pay Company a recruiting fee equal to \$22,500 or thirty percent (30%) of the Consultant's first-year base compensation (or annualized engagement value), whichever is greater, payable within thirty (30) days of the Consultant's start date. The parties further acknowledge and agree that: a) this provision is intended solely to compensate Company for recruiting and placement services actually performed; b) nothing in this Agreement restricts Client's right to hire any individual; and c) this section shall apply only to the extent permitted by applicable law and shall be construed accordingly. If any portion of this section is determined to be unenforceable under applicable law, it shall be modified to the minimum extent necessary to comply with such law while preserving the parties' original intent.

**12. Equal Opportunity and Workplace Harassment.**

Both parties agree to provide equal opportunity to all Consultants and agree that they will not discriminate against, harass, or retaliate against any Consultant based on race, religion, color, sex, national origin, age, disability, veteran status, or any other status or condition protected by applicable federal, state, or local laws. Client will promptly investigate all allegations of discrimination, harassment, and retaliation, and will immediately report to Company any such incident or suspected incident involving a Consultant and Client employees or agents or occurring at Client's worksites. Client will indemnify Company for all losses, liabilities, or damages associated with defending any charge, complaint, claim, cause of action or suit by any governmental or administrative agency and/or any Consultant or anyone acting on Consultant's behalf, arising in whole or in part due of Client or Client's employees or agents..

**13. Timekeeping and Invoicing.**

Client will ensure that Consultants accurately record the start and stop times for all hours worked in accordance with Client's policies and that Consultants utilize Client's designated method for submission of Company's timesheet. Timesheets and/or timesheet approvals are due weekly by 12:00 PM on the Monday following the end of Client's designated workweek.

Company will generate an invoice based on timesheets submitted. Each invoice will contain a unique invoice number, date(s) of services provided, Consultant name, job title, hourly bill rate, total hours billed, and total amount due. Company pays overtime in compliance with federal, state, and local laws. Client agrees to be billed at one and one-half (1.5) times the regular bill rate for all hours when Company is required to pay overtime. Client must notify Company in writing if pre-approval is required for overtime hours prior to any such hours being worked. Client attests that only Client employees with appropriate knowledge and authority will review and approve invoices and will notify Company of any errors within fifteen (15) days of the date of invoice, and Company agrees that all non-disputed amounts are due and payable according to the standard payment terms contained herein. Company and Client will work in good faith to resolve any errors, and Company will provide a corrected invoice mutually acceptable to both parties within ten (10) business days of a resolution. In the event Client fails to report errors within fifteen (15) days, disputes will not be accepted, and the invoice will be due and payable in full.

**14. Payment Terms, Default Charges, and Minimum Wage Increases.**

Company will submit invoices to Client on a weekly basis for all services provided during the previous week. **Client's payment is due within fifteen (15) days of receipt of invoice.**

Invoices are considered past due if not paid by the agreed upon due date. Client agrees to pay all necessary collection costs, including reasonable attorney's fees and costs. Company reserves the right to approve or discontinue any extension of credit and the terms governing such credit.

If Company is required to increase Consultant's compensation due to minimum wage increases or experiences an increase in compensation costs as a direct result of any law, order, or other government action, Client agrees that Company may increase the bill rates at a proportional level. Company agrees it may only increase bill rates up to a level that places Company in the same position it was prior to such law, order, or action. Company will provide fifteen (15) days written notice to Client prior to any such change taking effect.

**15. Limitation of Liability.**

NEITHER PARTY WILL BE LIABLE TO THE OTHER WHATSOEVER FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING ANY DAMAGES ON ACCOUNT OF LOST PROFITS, LOST DATA, LOSS OF USE OF DATA, OR LOST OPPORTUNITY, WHETHER OR NOT PLACED ON NOTICE OF ANY SUCH ALLEGED DAMAGES AND REGARDLESS OF THE FORM OF ACTION IN WHICH SUCH DAMAGES MAY BE SOUGHT. THE FEES AND BILLINGS DUE UNDER THIS AGREEMENT ARE NOT CONSIDERED SPECIAL DAMAGES OR LOST PROFITS AND WILL NOT BE LIMITED BY THESE PROVISIONS.

**16. Incident and Error Tracking.**

Client will report to Company any performance issues, incidents, errors, or other similar events related to the work or services provided by Consultants. Company will document reported incidents and may track all such events for quality assurance purposes. All supporting documentation is required within seventy-two (72) hours of Client's knowledge of the occurrence.

**17. Termination of Assignment With Cause.**

Immediately upon Client's knowledge, Client will report to Company any behavior issue, deviation from the accepted standards of practice, policies, and procedures as orientated to Consultant, or incident that would be considered adverse to Client's operations. In such an event, Client may request, in writing, that Company facilitate the immediate removal of Consultant. Client agrees it will not immediately remove a Consultant or terminate an assignment unless Company has been notified in writing or, based on Client's good faith assessment, that immediate dismissal is necessary to protect Client's operations. Upon termination of assignment or removal of a Consultant, Client will provide documentation specifying the reasons and facts of the termination to Company within forty-eight (48) hours. If Client does not report such deviation(s) and terminates an assignment or does not provide the required documentation following a termination, Client will be assessed an amount equal to five (5) days of billings at the bill rates and minimum hours agreed upon in the applicable Client Assignment Confirmation. The parties agree that Consultants are an integral part of Company's operations and a resource that may have been developed over years, and Client acknowledges that Company may not be able to find another position for Consultant, ultimately leading to termination of Consultant's employment with Company. Accordingly, any delay or absence of written notice may result in lost revenue or other consequences not foreseen at this time. Therefore, the parties agree the liquidated damages in this Section are reasonable for the probable loss suffered by Company in the event of Client's breach of this provision.

Client is responsible for all costs and fees up to the point of termination. Client will provide Company a five (5) business days exclusivity period to refill the position in the event of termination with cause. Should Company identify a suitable Consultant, Client will agree to the original or extended terms of the terminated Consultant's assignment. In the event a replacement Consultant requires higher compensation, Client agrees that Company may proportionately increase the bill rate to put Company in the same position as it was before the termination.

**18. Termination of Agreement and Termination of Assignment Without Cause.**

Client may terminate an assignment or this Agreement upon thirty (30) days written notice. Client is responsible for all charges and fees prior to notice date and through the 30-day period of notice. If Client is unable to or does not provide thirty (30) days written notice, Client will be billed for thirty (30) days at the agreed upon regular bill rate and minimum hours for all terminated assignments. In the event of termination without cause, Client is responsible for any housing and travel costs actually incurred by Company because of such termination.

**19. Minimum Hours.**

Client will provide Consultants with the number of work hours per week specified in the applicable Client Assignment Confirmation. Cancellation of prescheduled workdays or reduction in work hours by Client will be billed reflecting the minimum work hours. Minimum work hours will be reduced to reflect scheduled closings for holidays and planning days.

**20. Force Majeure and Unscheduled Facility Closure Policy.**

Neither party is liable for failure or delay in performing its obligations, if such failure or delay is due to natural disasters, pandemics, acts of war, government regulations, or other events or causes beyond the parties' control. Further, the parties agree that Company is not liable for failure or delay in performing its obligations, if such failure or delay is due to termination of Consultant or Consultant's resignation. If services are interrupted, both parties will make reasonable efforts to resume operations.

Notwithstanding the foregoing, the parties agree that in the event of an unforeseen or unexpected interruption resulting from a complete or partial unscheduled closure of Client's facilities due to natural or manmade events, including but not limited to fires, storms, flooding, earthquake, labor unrest, riots, and/or acts of terrorism or war (each an "Unscheduled Closure"), Client will transition to virtual services all Consultants whose services can be performed in such a setting. Client agrees to be billed for virtual services at the regular contracted hourly bill rate for all hours worked by Consultant. Virtual service hours will be entered and processed according to the normal time submittal and approval process, unless otherwise requested in writing by Client and agreed upon by Company. Company and Client will work in good faith to determine which contracted disciplines qualify for virtual services, however Client may not decline virtual services of a Consultant if the same services are provided virtually by Client employee(s). For Consultants not eligible for virtual services, Client will be invoiced and will pay for each affected Consultant a rate of \$200 per day for each workday that the affected Consultant is unable to work due to an Unscheduled Closure.

**21. Multiple Locations.**

If Client requires Consultant to travel to and perform services at more than one location, Client will compensate Company for travel time between facilities at the regular hourly bill rate and for mileage not to exceed the then current IRS reimbursement rate.

**22. Issue Resolution.**

In the event Client encounters an issue that is not satisfactorily resolved by its Company representative, Client should escalate the issue to the appropriate Company manager by calling 800-849-5502. Please ask for your account representative's manager.

**23. Indemnification.**

To the fullest extent permitted by law, each party (the "Indemnifying Party") will indemnify, defend, and hold harmless the other party, and each of their respective officers, directors, agents, and employees (the "Indemnified Party") against all liabilities, losses, damages, costs and expenses ("Losses") to the extent caused by the actions or inactions of the Indemnifying Party. In no event will the Indemnifying Party's obligations extend to Losses resulting solely from the negligent act or omission, willful misconduct, breach of this Agreement, or unlawful act of an Indemnified Party.

The Indemnified Party will notify the Indemnifying Party promptly after receiving notice of a claim, lawsuit, demand, action, or threatened action ("Claim") covered by the indemnity obligations in this Agreement and will provide the Indemnifying Party with all necessary documentation for the Indemnifying Party to assess its obligations under the Agreement. The parties will keep each other reasonably informed regarding the status of any Claim, will work in good faith in the defense and settlement of Claims, will provide notice to and consult with each other prior to settling any Claim. Neither party will, without the other's written consent, settle or compromise any claim or consent to the entry of any judgment regarding any Claim which indemnification is being sought unless such settlement, compromise, or consent (i) includes an unconditional release of the other party from all liability arising out of such claim; (ii) does not include any admission or statement suggesting any wrongdoing or liability on behalf of the other party; (iii) does not contain any equitable order, judgment, or term that affects, restricts or interferes with the business of the other party; and (iv) does not place any monetary obligations or liabilities on the other party. Any omission or delay in complying with this paragraph by the Indemnified Party will relieve the Indemnifying Party of its obligations to the extent it is prejudiced by such omission or delay. This Section will survive any termination or expiration of this Agreement.

**24. Confidentiality.**

Each party acknowledges that, they (the "Receiving Party") will learn confidential information of the other party (the "Disclosing Party"). Confidential information (as defined here and below) is any information which is private to the Disclosing Party but is shared by to the Receiving Party as required to accomplish this Agreement and **includes bill rates, fees for permanent placements, and terms and conditions of this Agreement.** It is agreed that neither party will disclose any Confidential Information of the other party to any person or entity nor permit any person or entity to use Confidential Information, except as required to fulfill the party's obligations under this Agreement.

Confidential Information of Company also includes, but is not limited to, any and all information owned or controlled by Company and/or its employees, that relates to the clinical, technical, marketing, business or financial operations of Company and which is not generally disclosed to the public, including but not limited to employee and Consultant information and Company's technical data, policies, financial data, contract terms and provisions, billing rates, and permanent placement fees whether disclosed orally, in writing, or by inspection, and that should be reasonably understood to be confidential given the nature of the information.

If the Receiving Party attempts to use or dispose of any Confidential Information, or any duplication or modification thereof, in any manner contrary to the terms of this Agreement, the Disclosing Party has the right, in addition to other remedies which may be available to it, to obtain injunctive relief enjoining such acts or attempts as a court of competent jurisdiction may grant. The parties acknowledge and agree that monetary damages may not be a sufficient remedy for any breach or threatened breach of this Section and, therefore, such injunctive relief is appropriate as a remedy and the breaching party waives any requirement for the securing or posting of any bond showing actual monetary damages in connection with such breach.

The parties understand and agree that nothing in this Section is meant to prevent any disclosure of Confidential Information required under federal, state, or local law, regulation, or a valid order issued by a court or governmental agency (each a "Legal Order"). Before making such disclosure, the Receiving Party will provide the Disclosing Party with (i) prompt written notice of such Legal Order so the Disclosing Party may seek, at its own costs and expense, a protective order or other remedy; and (ii) reasonable assistance, at the Disclosing Party's costs and expense, in opposing such disclosure. If, after providing notice, the Receiving Party remains subject to a Legal Order to disclose any Confidential Information, the Receiving Party will disclose only the portion of Confidential Information that such Legal Order specifically requires to be disclosed.

**25. Family Education Rights and Privacy Act, Data Protection, and Cybersecurity.**

Where applicable, Company will comply with all laws, rules, and regulations pursuant to the Family Educational Rights and Privacy Act, 20 USC 1232g ("FERPA") and acknowledges that certain information about Client's students may be contained in records maintained by Company and the Consultant and that this information can be confidential by reason of FERPA and related Client policies. Both parties agree to protect relevant records in accordance with FERPA and Client policy. If necessary, Consultants assigned to Client will execute a FERPA Statement of Understanding outlining appropriate guidelines. Notwithstanding the foregoing, Client will not, unless necessary in furtherance of this Agreement, disclose such information to Company or Consultant, and Client will not, under any circumstances, allow Consultant to remove such information from Client facilities. If such removal occurs, Client will immediately notify Company, and the parties will work in good faith to remedy the situation. Except where required by law, Company will not disclose to any third party, without prior consent of a parent/guardian and written consent of Client, any information regarding students that Company may learn or obtain during this Agreement.

## CLIENT SERVICES AGREEMENT

### Education Division



The parties will implement and maintain reasonable security measures to protect data from unauthorized access, disclosure, or use and will comply with all applicable federal, state, and local laws regarding privacy and data protection. In the event of a data breach affecting the other party, the affected party must notify the other party within five (5) business days of its awareness of the breach. Upon termination of this Agreement or upon the other party's request, each party will return or securely destroy records and data in accordance with applicable laws. Client agrees Company is free from any liability arising from or relating to Client's failure to provide onsite supervision or to orient and train Consultant on Client's policies, procedures, or oversight related to data protection.

#### 26. State Retirement System Notice.

This notice is intended to clarify the manner of payment in contemplation of a Consultant's mandatory or permissive participation in a state teacher retirement system, school employees' retirement system, and/or any similar or successor system applicable to the professionals provided by Company. Client agrees that if formal notice is required to be given to any Consultant that participation in any such retirement system/pension is either: 1) permitted by Consultant's election; or 2) is required by law, then Client is solely responsible for providing such notice to Consultant and fulfilling all associated administrative duties. The parties agree that the applicable employee share paid to the system by Client shall be deducted from the amount due to Consultant by Company. Client and Company expressly acknowledge and agree that if any Consultant is required to or elects to participate in a retirement system/pension, Client is solely responsible for: 1) creating an account for Consultant with the appropriate retirement system/pension; 2) all present and/or future obligations to make employee and employer cash payments/ contributions to the retirement system/pension as required by law and/or set by the retirement system/pension; and 3) otherwise administering all employer functions pertaining to the Consultant's interest in retirement system/pension. Client will immediately notify Company if any Consultant is required to or voluntarily elects to participate in any such system. In such event, Client will advise Company of the withholding obligation percentages (both employer and employee share) so that invoices to Client and payment to the Consultant may be adjusted accordingly. The parties agree that Client will withhold and pay to the retirement/pension both the employee and employer shares. The parties agree that the applicable employee and employer shares paid to the system by Client will be deducted from the amount owed to Company by Client.

#### 27. Conflicts of Interest.

The parties acknowledge their respective obligation to report any conflict of interest and/or apparent conflict of interest that may interfere with the ability to perform under this Agreement. To that end, the parties hereby certify and represent that their officials, employees, and agents do not have any significant financial or other pecuniary interest in the other party's business or operations, and no inducements of monetary or other value were offered or given to any officer, employee, or agent of the other party. Each party agrees to promptly notify the other in the event it becomes aware of any conflict of interest or apparent conflict of interest.

#### 28. Client Funding.

The parties acknowledge that Client's obligations under this Agreement may be subject to budgetary constraints and appropriations by government authorities. If funding for services under this Agreement is reduced or eliminated by governmental action, Client will immediately notify Company in writing. In such cases, the parties will negotiate in good faith to modify the Agreement to allow for continuation of services. However, if Company, in its sole discretion, determines that it is not feasible to continue providing services at reduced costs, Company may immediately terminate this Agreement and all current and future assignments, without liability to Client.

#### 29. Survival.

The parties' obligations under this Agreement which by their nature continue beyond termination, cancellation, or expiration of this Agreement, will survive termination, cancellation or expiration of this Agreement.

#### 30. Notices.

All notices required to be given in writing will be sent to the names/addresses listed below.

##### **Soliant Health LLC**

Contract Department  
5550 Peachtree Parkway  
Suite 500  
Peachtree Corners, GA 30092  
ContractNotices@soliant.com

##### **To Client**

Attention: CONESTOGA VALLEY  
  
Address: 2110 HORSESHOE RD, LANCASTER, PA 17601

#### 31. Governing Law.

This Agreement shall be governed by and construed in accordance with the laws of the State where the services are provided, without regard to its conflict of laws principles. Any legal action or proceeding arising out of or relating to this Agreement shall be brought exclusively in the state or federal courts located in the State in which services were performed.

**CLIENT SERVICES AGREEMENT**  
**Education Division**



**32. Electronic Signatures, Counterparts, and Authority.**

This Agreement and any related documents may be executed and delivered electronically, including by email or electronic signature software. Signatures transmitted electronically will be considered valid and binding as if they were original signatures.

This Agreement may be executed in one or more counterparts, each of which will be deemed an original but all of which together will constitute one and the same instrument. A signed copy of this Agreement transmitted by electronic means (such as email or other software) will have the same legal effect as an original signed copy.

The persons signing this Agreement represent that they have the proper authority to bind their respective party. If Client is entering into this Agreement on behalf any additional affiliated facilities, Client represents that it has the proper authority to bind those facilities to the terms of this Agreement. As such, Client will be jointly and severally liable under this Agreement for the obligations of such additional affiliated facilities.

**33. Severability and Waiver.**

If any provision of this Agreement is found to be invalid, illegal, or unenforceable by a court of competent jurisdiction, the remaining provisions will continue in full force and effect. When possible, the parties agree to negotiate in good faith to replace any invalid or unenforceable provision with a legally valid alternative.

Failure or delay by either party to enforce any provision of this Agreement will not be considered a waiver of that provision or any other provision, and a waiver of any right(s) under this Agreement must be in writing and signed by the waiving party. No waiver of any default will be deemed a waiver of any subsequent default.

**34. Entire Agreement.**

This Agreement and each duly executed Amendment or Exhibit represents the entire agreement between the parties and supersedes any prior understandings or agreements, whether written or oral, between the parties with respect to the the subject matter herein. The parties acknowledge that they were given the opportunity to discuss this Agreement with legal counsel. Should any provision of this Agreement require judicial interpretation, the interpretation shall not apply any rule of construction to construe the provision(s) more strictly against one party. This Agreement will inure to the benefit of and will be binding upon the parties hereto and their respective heirs, personal representatives, successors, and assigns, subject to the limitations contained herein. This Agreement may not be modified, amended, suspended, or waived, except by the mutual written agreement of the parties.

This Agreement and attached Assignment Confirmation contain terms that may only be altered when agreed upon in writing by both parties. ***(Please return all pages of this Client Services Agreement)***

CLIENT ID – CLIENT NAME

**70308 - CONESTOGA VALLEY SD**

**Soliant Health, LLC**

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

# **Conestoga Valley School District**

## **Located in Lancaster, PA**



**June 19, 2026**

-----

### **Executive Search for the Chief Financial and Operations Officer**

#### **MISSION**

Empowering all students to pursue their goals, strive for personal excellence, and contribute to their communities through access to innovative and rigorous learning opportunities and unwavering support.



June 19, 2026

Dr. Daniel Hartman  
Superintendent  
Conestoga Valley School District  
502 Mt. Sidney Rd.  
Lancaster, PA 17602

Dear Dr. Hartman,

I am pleased to present this proposal to partner with the Conestoga Valley School District in conducting an executive search for a Chief Financial and Operations Officer (CFOO). I have valued my partnership with the Board during the superintendent search, and will once again strive to offer a customized, policy driven approach to the process. This proposal outlines my qualifications, scope of services, and pricing.

*In identifying the next CFOO for Conestoga Valley, you have my commitment that I will work relentlessly to elevate this opportunity, pursue a strong and diverse candidate pool, and engage leaders who possess the experience, character, and commitment necessary to serve as the next CFOO of Conestoga Valley.*

For over 23 years, I have partnered with thousands of school directors and educational leaders, building extensive expertise in public education, executive recruitment, board governance, and organizational leadership. Combined with a strong commitment to supporting school boards, this experience enables me to deliver thoughtful guidance, exceptional service, and a process grounded in integrity, transparency, and results.

Should you wish to meet with me, I would provide additional information outlining each phase of the search. *While this proposal provides a high-level description of the process, the timeline can be appropriately adjusted to meet the needs of the District.* Thank you for the opportunity to potentially support the District in this critical project.

**TOM TEMPLETON**

## **VISION**

**Setting the standard for learning innovation to  
meet the needs of all students, our community, and global society.**



## **PHASE #1**

### **Search Planning Meeting**

#### **WEEK 1**

The search begins with a discussion with the Board of School Directors and Dr. Hartman. The purpose of this meeting is to establish all the logistics for the search, including specific dates, times, and locations for various activities. The topics to be addressed in this meeting include, *but are not limited to*:

- Setting up the timeline, calendar of events, and establishing all related protocols.
- Determining the process for handling all candidates (internal and external).
- Developing the competencies and leadership experiences for the next CFOO.
- Collecting information needed to prepare search promotional efforts.
- Distributing the advertising to a defined market and outlining recruiting efforts.
- Collecting, assessing, and developing candidate credential files.
- Collaborating in the selection of first round interview.
- Facilitating all details around the second round interview process.
- Conducting reference and background checks.
- Facilitating the process of selecting the finalist for the position.
- Assisting in negotiating the contract for the next CFOO.
- Announcing the selection and setting up the Entry Plan process.
- Maintaining contact with the District to ensure a smooth first-year transition.
- A comprehensive summary of the search planning meeting will be sent to the Board and Dr. Hartman at the conclusion of this meeting to ensure all expectations are managed and communication channels are established.

## **PHASE #2**

### **Advertising and Recruiting**

#### **WEEK 1 through WEEK 5**

Templeton Advantage will tap a deep network of industry contacts when conducting the search. By promoting the position throughout a defined marketplace, this opportunity will receive maximum exposure. Templeton Advantage will also reach out to highly respected educational business leaders who possess the traits the District may be looking for in the next CFOO. If these individuals do not apply, they may provide excellent referrals. Additionally, Templeton Advantage connects with organizations and media outlets to make sure the position is exposed to a diverse pool of candidates. This includes the development of a detailed and persuasive executive briefing that will comprehensively inform and attract candidates to the position.



### **PHASE #3: Candidate Interviews** **WEEK 6 through WEEK 8**

After the application period has closed, the Board and Dr. Hartman will review candidate credential files to determine those candidates best positioned for a first-round interview. We will be assessing candidates, in part, against the competencies and leadership experiences outlined in the job posting. The Board and Dr. Hartman will be provided with comprehensive guidance on all aspects of this process, including best practices in interview protocols, the legal parameters surrounding interviews, and specific 'look fors' in candidate answers. First round interviews would likely involve only the Board and Dr. Hartman, primarily because many candidates request confidentiality. In subsequent rounds, the Board has the option of involving other stakeholders in the process. Candidates moving beyond the first round will undergo a more detailed scrutiny of their backgrounds, including comprehensive reference checking, and a more dynamic interview process that may involve candidate presentations, leadership scenarios, and other activities designed to determine a candidate's true fit for the District. Templeton Advantage houses a comprehensive databank of traditional, behavioral, and scenario-based questions that can be customized to Conestoga Valley.

### **PHASE #4: Background Checks and Hiring** **WEEK 9 through WEEK 10**

Reference and background checking is one of the most important tasks in the search process. Once an individual moves to the level of a potential finalist for the position, a comprehensive vetting process transpires. Templeton Advantage will facilitate all aspects of this process. Discussions and interviews will be conducted with individuals who have worked with – or have known – the candidate for years. The process for conducting references is structured, objective, and aligned to the specific challenges, issues, and needs facing Conestoga Valley. In addition to traditional reference checking, background work will include internet, social media, and public document searches, news articles, Board meeting minutes, college degrees and university accreditations. All information will be shared with the Board and Dr. Hartman. Templeton Advantage obtains deep insights on any candidate that would be recommended for consideration. When the Board and Dr. Hartman are prepared to offer the position to the selected candidate, this triggers the process of negotiating a contract. Templeton Advantage coordinates all negotiations -- which often includes the district's solicitor and legal representation on behalf of the selected candidate -- to make sure all parties are comfortable with the terms and conditions of employment. All other steps to complete the hiring process will be finalized.



## **Short List of Executive Searches**

### **List of Searches Conducted since 2014**

Camp Hill School District  
Delaware County Intermediate Unit  
Allegheny Intermediate Unit (2)  
Schuylkill Intermediate Unit (2)  
Grove City Area School District  
Chartiers Valley School District  
Shippensburg Area School District  
Danville Area School District  
Westmont-Hilltop School District  
Butler Area School District  
Northern Lehigh School District  
West York School District  
Central York School District  
South Western School District  
Eastern York School District  
Blue Mountain School District (2)  
State College Area School District (3)  
Crawford Central School District  
West Perry School District (3)  
Greenwood School District  
Shikellamy School District

Millersburg Area School District (3)  
Allegheny Valley School District  
Mars Area School District  
Greater Latrobe School District  
Hampton Township School District  
South Middleton School District  
Pottsville Area School District  
Scranton School District  
Radnor Township School District  
Abington Heights School District  
South Fayette School District  
Chambersburg Area School District  
Norwin School District  
Northeastern York School District  
Conestoga Valley School District  
City of Pottsville – City Administrator  
Pottsville Area SD – Business Manager  
Lancaster Co CTC – CFOO  
Wyoming Valley West – HR Director  
Warwick School District

### **Short List of Additional Districts Served throughout Career**

Capital Area Intermediate Unit  
Souderton Area School District (2)  
Cumberland Valley School District  
Avonworth School District  
Fox Chapel Area School District  
The SD of the City of Erie  
Southeast Delco School District  
Donegal School District  
Elizabeth Forward School District  
Kutztown Area School District  
Hempfield School District  
Iroquois School District

Kennett Consolidated SD  
Allentown School District  
New Kensington Arnold SD  
Millcreek Township School District  
North Pocono School District  
Reynolds School District  
South Allegheny School District  
Stroudsburg Area School District  
Tuscarora School District  
Warren County School District  
Warwick School District  
Wilson School District



## Templeton Advantage, LLC

### Board Focused. Student Centered. Community Minded

### Why Templeton Advantage Stands Apart

---

Partnering with Templeton Advantage not only means hiring a search consultant, it also entails engaging a governance strategist deeply invested in the success of your district. The approach will be intentional, purposeful, and highly customized. The most pressing challenge facing districts today is clear: *securing and retaining high-quality teachers and leaders that truly fit your district* — in a time when exceptional candidates are increasingly rare. Below are the qualities that set Templeton Advantage apart.

#### 1. Volume of Candidates

I consistently attract a *high caliber and high volume* of candidates. My networking skills, promotional efforts, and overall credibility draw in both experienced leaders and aspiring candidates who might not otherwise apply.

#### 2. Total Immersion

Before I ever design your search, I study everything about your district, from the comprehensive plan to the budget and important educational initiatives. I immerse myself in leadership literature and make every attempt to listen to qualified voices.

#### 3. Extensive Experience — Tested and Proven

My experience working with school boards is both broad, deep, and tested. I've partnered with districts and organizations as varied as the Lancaster County Career and Technology Center, the City of Pottsville, Scranton, State College, Erie, Radnor Township and the Allegheny Intermediate Unit -- each with its own unique dynamics and challenges. Through tens of thousands of interactions with board members and administrators, I've built a toolkit of strategies that I bring to every search I conduct.

#### 4. Intensive Customization

Every district has its own culture, challenges, and aspirations — and my process reflects that. Every component is tailored to ensure a candidate's *fit* with your district's specific needs, standards, and values.



## **Templeton Advantage, LLC**

### ***Board Focused. Student Centered. Community Minded***

### **Why Templeton Advantage Stands Apart**

---

#### **5. Strategic Outreach and Recruitment**

I don't simply wait for candidates to apply; I make every effort to find them. My outreach is proactive, personal, and appropriately persistent. I leverage a vast professional network to identify and recruit leaders who align with your priorities, even if they weren't initially looking for a move. If they are not interested, they sometimes refer me to other qualified candidates.

#### **6. Communication, Communication, Communication**

From start to finish, I make sure everyone is informed, engaged, and confident in the process. Expect communication that is clear, concise, and meaningful — whether it's progress updates, candidate insights, or guidance on governance and leadership best practices. Transparency builds trust, and trust drives success.

#### **7. Exceptional Service**

Responsiveness and follow-through are cornerstones of my work. I take pride in being available, proactive, and fully invested — ensuring that issues are addressed swiftly and that the process is smooth, professional, and productive at every step.

#### **8. Consensus Building**

Executive searches often surface differing perspectives — that is both healthy and frustrating. My role is to guide those discussions productively, helping the hiring team find common ground through skilled facilitation and a steady focus on shared goals.

#### **9. Discernment**

I bring a disciplined eye to candidate evaluation. From résumés and references to temperament, communication style, and leadership presence, I analyze each candidate with objectivity and insight. My goal is to help you see beyond credentials to the *character* and *capacity* that will make a leader truly thrive in your district.

**10. Peace of Mind --** At the end of the day, what I offer is confidence — the peace of mind that comes from knowing your search is conducted with integrity, rigor, and care.



## Education and Experience

### **Templeton Advantage, LLC**

Founder and Creative Director

**FEB 2014 – Present**

- Experience collaborating with thousands of educational leaders.
- Highly effective small and large-group facilitation, coaching, and training skills.
- Persuasive writer, speaker and presenter at conferences and workshops.
- Educated at Millersville University, PSU Harrisburg, and HACC.

### **Pennsylvania School Boards Association**

Assistant Executive Director for

School Board and Management Services

Director, School Personnel Services

School Personnel Services Representative

**MAY 2009 – NOV 2013**

**MAY 2005 – APR 2009**

**MAR 2003 – MAY 2005**

- Oversaw over 20 staff in four core service areas, w/four direct reports.
- Oversaw a budget of over \$1 million with revenues derived from services (policy, Board training, administrative searches, compensation studies, negotiations services).
- Served on Task Force for the development, implementation, and revision of PSBA's Standards for Effective School Governance and the Code of Conduct for School Boards.
- Regularly presented on leadership topics such as goal setting, Board-superintendent relations, school culture, and superintendent evaluations.
- Collaborated with other assistant executive directors to coordinate and market statewide conferences that featured national figures.
- Worked with a team of school directors on PSBA's Master School Board Member and Distinguished School Board accreditation programs.
- Served on several task forces involving internal staff and external stakeholders on topics such as Labor Relations, PSBA's Core Values, and Strategic Planning.
- Directed the development of division products and services, including administrator searches, compensation studies, and employee relations/negotiations.
- Wrote articles for publications on educational issues and collective bargaining trends.
- Analyzed collective bargaining agreements for districts and PSBA's research efforts.

### **U.S. Representative George W. Gekas**

District Director and Congressional Aide

**JAN 1989 – DEC 2002**

- Assigned and evaluated the work of five caseworkers in three district offices.
- Represented the Congressman at meetings throughout the district.
- Organized events on trade, transportation, energy, agriculture, and veterans issues.
- Managed nomination process for HS students pursuing military academies.
- Acted as liaison between constituents and federal, state, and local agencies.



## Cost and Fees

The total cost to conduct all phases of the search outlined in this proposal is **\$12,000**, plus travel and printing expenses.

### **This fee is due in four installments:**

- 25% will be invoiced shortly after execution of the contract.
- 25% will be invoiced after completion of recruiting phase.
- 25% after all interviews have been conducted.
- 25% after candidate has been appointed.
- *Final expenses will be invoiced after post search services are completed.*

Travel expenses will be limited to mileage reimbursement based on current IRS guidelines. There will be no reimbursement for meals or lodging. **Templeton Advantage** follows all applicable statutory and relevant Board policies.

If the CFOO departs within one year from his/her start date for any reason, **Templeton Advantage** will conduct the search again at no cost, except for travel, printing, and (potentially) advertising expenses

Tom Templeton  
Founder and Creative Director  
**Templeton Advantage, LLC**  
58 Hummingbird Lane  
Newport, PA 17074  
(717) 636-3238  
[tom@templetonadvantage.com](mailto:tom@templetonadvantage.com)  
[www.templetonadvantage.com](http://www.templetonadvantage.com)



## **Fritz Elementary School Renovation Project Monthly Board Report for August 2026**

### **Schedule Status:**

- Notice to Proceed: March 24, 2026
- Contract Substantial Completion Date: February 4, 2028
- Contract Final Completion Date: March 3, 2028
- Time Extension Requests: None
- Weather Delays: None
- Percentage of Completion: 5%

### **Payment Status:**

| <b>Contract</b> | <b>Name</b>          | <b>Contract Value</b> | <b>Balance to Finish</b> | <b>Change Orders</b> |
|-----------------|----------------------|-----------------------|--------------------------|----------------------|
| • GC            | ECI Construction LLC | \$11,397,000.00       | \$ 11,397,000.00         | \$ 0                 |
| • MC            | Matchline Mechanical | \$ 3,390,000.00       | \$ 3,240,510.00          | \$ 0                 |
| • EC            | The Farfield Co      | \$ 5,590,000.00       | \$ 5,458,735.00          | \$ 0                 |
| • PC            | SM Fridy LLC         | \$ 1,487,480.00       | \$ 1,321,520.00          | \$ 0                 |
| • FS            | 11400                | \$ 587,400.00         | \$ 587,400.00            | \$ 0                 |
| • RC            | Detwiler Roofing     | \$ 1,107,000.00       | \$ 1,107,000.00          | \$ 0                 |
| • ASB           | Retro Environmental  | \$ 256,400.00         | \$ 95,990.00             | (\$ 57,000)*         |

\*Pending board approval in August

### **Current Work:**

- Asbestos abatement (final area)
- Foundation and footing installation
- Shoring of structure to accommodate the demolition of walls
- Demolition of existing mechanical equipment and piping
- New HVAC equipment delivery
- Removal of trees
- Removal of playground paving and subbase to prepare area as a parking lot (south side of property)
- Floor finish removal and adhesive removal by grinding
- Removal of paving and oil tank pad prior to excavation of new loading dock foundation walls



**Remarks**

- Received footing and foundation permit from East Lampeter Township. Currently working with ELT to obtain the building permit for the new work
- Coordination with UGI for removal of existing gas meters and service shut off.

**Project Photos and Description**



- Excavation of footings for building addition



- Footing preparation prior to placement of concrete



- Mechanical removal of flooring material and grinding equipment utilized for removal of remaining adhesives



- Saw cutting masonry wall prior to demolition.



# Conestoga Valley

SCHOOL DISTRICT

---



- Preparation of new loading dock and walk-in cooler area.
- Area of existing kitchen wall removed, which will align with walk-in cooler doors.

If you have any questions or would like to see a specific area, please feel free to contact me.

Thank you,

Kenneth R. Johnson  
Director of Operations

★ CHARACTER

★ COMMUNITY

★ COMMITMENT

---

160 Newport Road, Leola, PA 17540

Phone: 717.656.2601

[www.ConestogaValley.org](http://www.ConestogaValley.org)

Fax: 717.656.6806