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 Transfer of $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 / Iniatives
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

2026-2027	July	August	September	October	November	December	January	February	March	April	May	June		Totals
Brownstown		1:30:00												1:30
Fritz														0:00
Leola														0:00
Smoketown	1:15													1:15
GHMS														0:00
CVHS	1:00													1:00
DIST. CORD.	12:30													12:30
Totals	14:45	1:30	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00		16:15

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 – 6th 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 1st semester 2nd grade teacher at Smoketown
- Kimberly Brown – Autistic Support teacher at Leola
- Blanca Boglio – 3rd grade teacher at Fritz
- Elizabeth Gerlach – LTS 1st semester 4th 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	15,093,483

Account Balances June 30, 2026	
Cash Management, Checking Account	2,656,419
Payroll Account	65,191
Grant Fund	467,776
Investments	11,904,097
Total Account Balances	15,093,483

Expenditures Requiring Approval	
General Fund	3,358,345
Food Service	34,533
Construction Fund Series 2022	424,314
Total	3,817,192

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 2nd grade teacher (K High) at Smoketown Elementary School, effective 1st semester of 2026-2027 school year, (pending receipt of all required documentation, clearances, and disclosures), BS/Step 1(prorated)
   d. Diane Thomas – 7th 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 7th grade ELA teacher (J Miller) at Gerald Huesken Middle School, effective 1st semester of the 2026-2027 school year, (pending receipt of all required documentation, clearances, and disclosures), BS/Step 1 (prorated)
   g. Blanca Boglio – 3rd 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 – 2nd 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 4th grade teacher (E Miller) at Brownstown Elementary, effective 1st 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 3rd 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 Analysist 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

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

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 BLOSENSKI, 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

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	SENSENIG'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

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	SOLIANT HEALTH LLC	08/17/2026	5,879.46

AP Check Register

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

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

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
10 - GENERAL FUND					
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	INTERGOVERMENTAL 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
Totals for: 10 A - Asset		**20,619,229.71**	**19,506,401.80**	**21,953,591.72**	**18,172,039.79**

Balance Sheet Detail by Fund

Fiscal	July	2026-2027			Conestoga Valley School District
Account	**Account Description**	**Beginning Balance**	**Debit**	**Credit**	**Ending Balance**
10 - GENERAL FUND					
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
10 - GENERAL FUND					
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	DEFRRED 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)
Totals for: 10 L - Liability		**(12,372,206.27)**	**14,584,843.50**	**10,863,979.97**	**(8,651,342.74)**
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)
Totals for: 10 Q - Equity		**(8,247,023.44)**	**19,192,110.56**	**20,465,784.17**	**(9,520,697.05)**
Totals for Fund: 10 - GENERAL FUND		**0.00**	**53,283,355.86**	**53,283,355.86**	**0.00**

Balance Sheet Detail by Fund

	Beginning Balance	Debit	Credit	Account 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**

CONESTOGA VALLEY SCHOOL DISTRICT
GENERAL FUND INVESTMENTS
FOR THE MONTHS ENDING 07/31/2026

	INVESTED AMOUNT	ACQUIRED DATE	MATURE DATE	RATE
CERTIFICATES OF DEPOSIT				
Total Certificates of Deposits	0			
FIXED RATE INVESTMENTS				
Full Flex Pool (Tfed CU), IL		8/1/2024	04/30/26	3.640%
Full Flex (BellCo), IL	0	8/1/2024	04/30/26	3.590%
PSDLAF Term Series		4/24/2025	05/19/26	3.940%
Full Flex (PNB)	0	8/15/2025	04/30/26	3.523%
Full Flex (Cust)	1,162,159	8/12/2025	04/30/26	3.590%
Full Flex (VTX)		8/28/2025	04/30/26	3.730%
Full Flex (Tcb)	9,366	9/10/2025	04/30/26	3.590%
Total Fixed Rate Investments	1,171,525			
PSDLAF LIQ/MAX	4,346,298			
PLGIT - CLASS	1,394,879			
PLGIT - RESERVE CLASS	801			
Total Investments	**6,913,504**			

Balance Sheet Detail by Fund

Fiscal July 2026-2027 Conestoga Valley School District

Account	Account Description	Beginning Balance	Debit	Credit	Ending Balance
27 - EXTRA CURRICULAR CAPITAL ACCOU					
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)
Totals for: 27 A - Asset		**232,492.87**	**10,334.08**	**10,014.43**	**232,812.52**
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
Totals for: 27 L - Liability		**2,270.03**	**0.00**	**0.00**	**2,270.03**
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)
Totals for: 27 Q - Equity		**(234,762.90)**	**0.00**	**319.65**	**(235,082.55)**
Totals for Fund: 27 - EXTRA CURRICULAR CAPITAL ACCOU		**0.00**	**10,334.08**	**10,334.08**	**0.00**
28 - BUCKSKIN BOOSTER'S					
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
Totals for: 28 A - Asset		**183,435.90**	**257.07**	**0.00**	**183,692.97**
L - Liability					
28 L 0407 000 000 00 0000 000 000 000	DW LIABILITY	(1,149.98)	0.00	0.00	(1,149.98)
Totals for: 28 L - Liability		**(1,149.98)**	**0.00**	**0.00**	**(1,149.98)**
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)
Totals for: 28 Q - Equity		**(182,285.92)**	**1,933.59**	**2,190.66**	**(182,542.99)**
Totals for Fund: 28 - BUCKSKIN BOOSTER'S		**0.00**	**2,190.66**	**2,190.66**	**0.00**
29 - ATHLETIC FUND					
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
39 - OTHER CAPITAL PROJECTS					
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)
Totals for: 39 L - Liability		**(417,994.98)**	**341,799.85**	**20,217.63**	**(96,412.76)**
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)
Totals for: 39 Q - Equity		**(20,251,770.33)**	**100,840.64**	**140,422.98**	**(20,291,352.67)**
Totals for Fund: 39 - OTHER CAPITAL PROJECTS		**0.00**	**502,440.46**	**502,440.46**	**0.00**

	Beginning Balance	Debit	Credit	Account Ending Balance
Totals for: A - Asset	27,960,168.39	281,461.92	419,651.15	27,821,979.16
Totals for: L - Liability	(462,866.27)	409,793.17	65,081.95	(118,155.05)
Totals for: Q - Equity	(27,497,302.12)	223,697.43	430,219.42	(27,703,824.11)
Grand Totals:	**0.00**	**914,952.52**	**914,952.52**	**0.00**

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

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

8/10/2026

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

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	Project To Date
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									
Total Income	59,800	16,225,117	1,171,107	3,094,834	2,157,756	46,018,827	48,708,311	46,406,050	11,231,704	627,155	175,248,817
General Fund Transfers (9310)											
Fund Transfer from General Fund											
Total Income	-	-	-	-	-	-	-	-	-	-	-
Regular Ed Instruction (1110)											
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
Total Expenses	-	893	-	1,064,393	2,404,473	775,323	724,039	486,481	533,873	536,155	6,525,630
Special Ed Instruction (1200)											
Capitalized Lease (700)					79,813		53,721				133,534
Total Expenses	-	-	-	-	79,813	-	53,721	-	-	-	133,534
Technology Support Services (2220)											
General Supplies (600)			158	21,494							21,652
Capitalized Lease (700)			31,571	542,110			17,738				591,419
Total Expenses	-	-	31,729	563,604	-	-	17,738	-	-	-	613,071

8/10/2026

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

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	Project To Date
Counseling Services (2122)											
Capitalized Lease (700)					23,806		1,405				25,211
Total Expenses	-	-	-	-	23,806	-	1,405	-	-	-	25,211
Psychological Services (2141)											
Capitalized Lease (700)					3,347		1,209				4,556
Total Expenses	-	-	-	-	3,347	-	1,209	-	-	-	4,556
School Library Services (2250)											
Capitalized Lease (700)					15,493		119,641				135,134
Total Expenses	-	-	-	-	15,493	-	119,641	-	-	-	135,134
Other Professional Sesrvices (2350)											
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

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	Project To Date
Office of Principal Services (2380)											
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
Other Administration Services - (2390)											
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
Nursing Services (2440)											
Capitalized Lease (700)					4,944		3,993				8,937
Total Expenses	-	-	-	-	4,944	-	3,993	-	-	-	8,937
Maintenance Service - (2619)											
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

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	Project To Date
Operation of Building Services (2620)											
											-
Property (700)			83,820	18,163	22,331						124,314
											-
Total Expenses	-	-	83,820	18,163	22,331	-	-	-	-	-	124,314
Safety & Security (2660)											
Purchased Property Services (400)							4,127				4,127
Property (700)					161,876		927				162,803
Total Expenses	-	-	-	-	161,876	-	5,054	-	-	-	166,930
Other Opertation & Mantenance of Plant Services (2690)											
Purchased Property Services (400)		13,250	32,740	109,940	92,924		-				248,854
Property (700)				-	-		-				-
Total Expenses	-	13,250	32,740	109,940	92,924	-	-	-	-	-	248,854
Operation Services (2844)											
Supplies (600)		28,458	2,539	5,549	3,133		1,648				41,326
Property (700)		964,918	7,634	120,641	400,709	738,236					2,232,139
Total Expenses	-	993,376	10,173	126,190	403,842	738,236	1,648	-	-	-	2,273,465
Food Service Operations - (3100)											
Other Purchased Services (500)											-
General Supplies (600)											-
Property (700)		142,005									142,005
Total Expenses	-	142,005	-	-	-	-	-	-	-	-	142,005

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

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	Project To Date
Student Activities - (3250)											
Property (700)				6,470							6,470
Total Expenses	-	-	-	6,470	-	-	-	-	-	-	6,470
Existing Site Improvement Services- 4200											
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
Architecture & Engineering Services - 4400											
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
Building Acquisition & Construction Srv - 4500											
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
Existing Building Improvements - 4600											
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
Bond Discount - 5150											
Swap Termination Fees							6,480,200				6,480,200

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

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

Balance Sheet Detail by Fund

Fiscal July 2026-2027 — Conestoga Valley School District

Account	Account Description	Beginning Balance	Debit	Credit	Ending Balance
51 - FOOD SERVICE					
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)
Totals for: 51 A - Asset		**3,527,967.46**	**5,208.33**	**30,473.96**	**3,502,701.83**
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 DEFFERRED 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
51 - FOOD SERVICE					
L - Liability					
Totals for: 51 L - Liability		**(67,911.43)**	**31,702.21**	**24,463.32**	**(60,672.54)**
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)
Totals for: 51 Q - Equity		**(3,460,056.03)**	**38,799.13**	**20,772.39**	**(3,442,029.29)**
Totals for Fund: 51 - FOOD SERVICE		**0.00**	**75,709.67**	**75,709.67**	**0.00**
60 - HEALTHCARE FUND					
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
Totals for: 60 A - Asset		**1,210,215.88**	**642,691.56**	**795,040.72**	**1,057,866.72**
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
Totals for: 60 L - Liability		**(286,964.27)**	**792,430.43**	**792,430.43**	**(286,964.27)**
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)
Totals for: 60 Q - Equity		**(923,251.61)**	**788,636.17**	**636,287.01**	**(770,902.45)**
Totals for Fund: 60 - HEALTHCARE FUND		**0.00**	**2,223,758.16**	**2,223,758.16**	**0.00**

	Beginning Balance	Debit	Credit	Account Ending Balance
Totals for: A - Asset	4,738,183.34	647,899.89	825,514.68	4,560,568.55
Totals for: L - Liability	(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	(4,212,931.74)
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%
TOTAL REVENUES	**$6,704,810**	**$6,704,810**	**$98,865,719**	**6.8%**

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%
TOTAL EXPENSES	**$5,431,136**	**$5,431,136**	**$100,029,350**	**5.4%**
NET RESULT (REVENUES LESS EXPENSES)	**$1,273,674**	**$1,273,674**	**($1,163,631)**	

Budget Transfers

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 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 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.
    a. Kayleen Brown
    b. Jessica Cooper
    c. Amy Dulaney
    d. Natalie Flory
    e. Hanna Garber
    f. Christopher Good
    g. Kendra Schreffler
    h. Alexis Harmon
    i. Christine Johnson
    j. Connor Kime
    k. Kelsey Knox
    l. Spencer Miles
    m. Emma Miller
    n. Lauren Myers
    o. Makenna Nicarry
    p. Jenna Raezer
    q. Julie Thomas

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

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

CliftonLarsonAllen LLP
CLAconnect.com

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.

Board of School Directors
Conestoga Valley School District

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.

CliftonLarsonAllen LLP

King of Prussia, Pennsylvania
July 17, 2026

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.

- 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.

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.

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.

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

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
ASSETS						
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
DEFERRED OUTFLOWS OF RESOURCES	30,592,855	15,824,240	-	-	30,592,855	15,824,240
LIABILITIES						
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
DEFERRED INFLOWS OF RESOURCES	8,975,888	11,332,751	-	-	8,975,888	11,332,751
NET POSITION (DEFICIT)						
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.

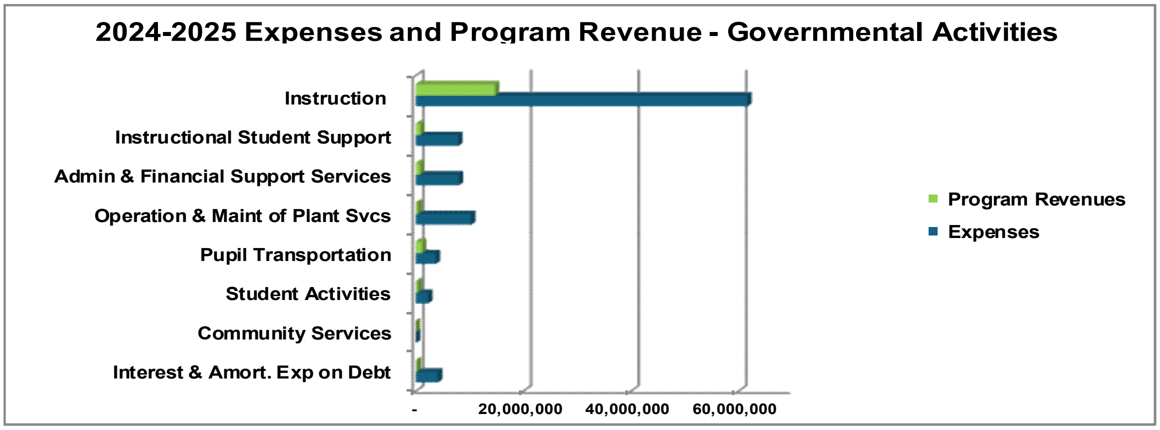
The following table presents condensed information for the Statement of Activities of the District for 2024 and 2025:

STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2025 AND 2024

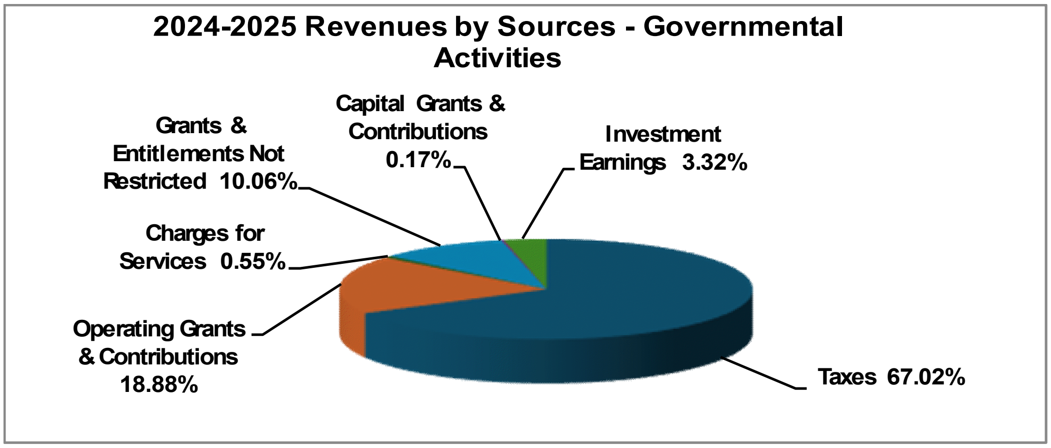
	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
REVENUES						
Program Revenues:						
Charges for Services	$ 516,697	$ 553,784	$ 581,029	$ 614,961	$ 1,097,726	$ 1,168,745
Operating Grants and Contributions	17,755,935	17,470,516	2,184,160	2,228,284	19,940,095	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
EXPENSES						
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
CHANGE IN NET POSITION (DEFICIT) BEFORE TRANSFERS	(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	-	-
CHANGE IN NET POSITION (DEFICIT)	$ (4,096,351)	$ 10,629,727	$ 140,639	$ 475,388	$ (3,955,712)	$ 11,105,115

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.

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.



GOVERNMENTAL FUNDS

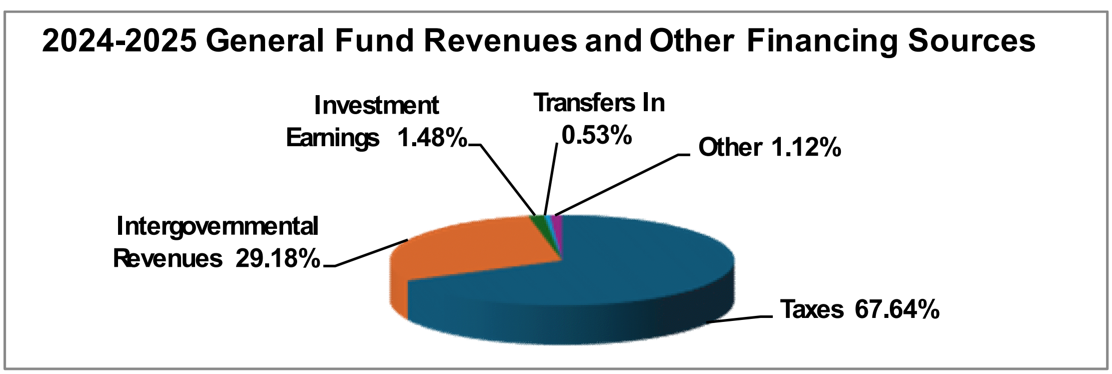
The governmental fund financial statements provide detailed information of the District's major funds. Some funds are required to be established by State statute while other funds are established by the District to manage monies restricted for a specific purpose. As of June 30, 2025, the District's governmental 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	$ 38,011,880	$ 58,066,923	$ (20,055,043)

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.



General Fund Revenues and Other Financing Sources

	2025	2024	Change Amount	Change 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	$ 92,987,987	$ 92,318,556	$ 669,431	0.73 %

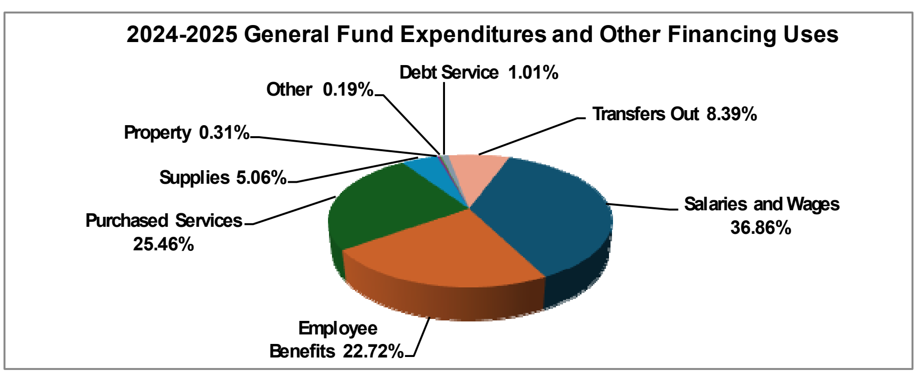
Intergovernmental revenues decreased primarily due to a decrease in Elementary and Secondary School Emergency Relief (ESSER) appropriations in 2024-2025 comparted 2023-2024.

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

	2025	2024	Change Amount	Change 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
	$ 62,893,743	$ 60,554,858	$ 2,338,885	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.



General Fund Expenditures and Other Financing Uses

			Change	
	2025	2024	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
	$ 94,680,315	$ 93,642,072	$ 1,038,243	1.11 %

Salaries and wages increased by $2,096,151 or 6.43% in 2024-2025 compared to 2023-2024. The scheduled salary increased 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.

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.

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.

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.

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."

The District maintains an Aa2 rating (the third highest rating) from Moody's, one of Americas 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 Activities	Business-type Activities	Total
ASSETS			
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	56,814,142	2,077,723	58,891,865
Noncurrent Assets			
Capital Assets, Not Being Depreciated	24,221,195	246,495	24,467,690
Capital Assets, Net of Depreciation/Amortization	141,451,115	1,146,501	142,597,616
Total Noncurrent Assets	165,672,310	1,392,996	167,065,306
Total Assets	222,486,452	3,470,719	225,957,171
DEFERRED OUTFLOWS OF RESOURCES			
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	1,282,472	-	1,282,472
Total Deferred Outflows of Resources	30,592,855	-	30,592,855
LIABILITIES			
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	136,413	48,467	184,880
Total Current Liabilities	17,161,938	56,436	17,218,374
Noncurrent Liabilities:			
Due Within One Year	5,178,984	-	5,178,984
Due In More Than One Year	232,459,231	-	232,459,231
Total Noncurrent Liabilities	237,638,215	-	237,638,215
Total Liabilities	254,800,153	56,436	254,856,589
DEFERRED INFLOWS OF RESOURCES			
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	993,000	-	993,000
Total Deferred Inflows of Resources	8,975,888	-	8,975,888
NET POSITION (DEFICIT)			
Net Investment in Capital Assets	50,654,705	1,392,996	52,047,701
Restricted	7,320,693	-	7,320,693
Unrestricted (Deficit)	(68,672,132)	2,021,287	(66,650,845)
Total Net Position (Deficit)	$ (10,696,734)	$ 3,414,283	$ (7,282,451)

See Accompanying Notes to Financial Statements.

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

		Program Revenues			Net (Expense) Revenue and Change In Net Position (Deficit)		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES							
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)
BUSINESS-TYPE ACTIVITIES							
Food Service	2,915,212	581,029	2,184,160	-	-	(150,023)	(150,023)
Total Primary Government	$ 100,815,211	$ 1,097,726	$ 19,940,095	$ 159,074	(79,468,293)	(150,023)	(79,618,316)
GENERAL REVENUES							
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
TRANSFERS					(249,615)	249,615	-
Total General Revenues and Transfers					75,371,942	290,662	75,662,604
CHANGE IN NET POSITION (DEFICIT)					(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)					(2,308,538)	-	(2,308,538)
Net Position (Deficit) - Beginning of Year, Restated					(6,600,383)	3,273,644	(3,326,739)
NET POSITION (DEFICIT) - END OF YEAR					$ (10,696,734)	$ 3,414,283	$ (7,282,451)

See Accompanying Notes to Financial Statements.

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

	General Fund	Capital Projects Fund	Debt Service Fund	Nonmajor Governmental Funds	Total
ASSETS					
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	$ 25,852,727	$ 28,999,943	$ -	$ 512,783	$ 55,365,453
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
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	11,812,368	5,169,524	-	1,285	16,983,177
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues - Property and Per Capita Taxes	370,396	-	-	-	370,396
FUND BALANCES					
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 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	13,669,963	23,830,419	-	511,498	38,011,880
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 25,852,727	$ 28,999,943	$ -	$ 512,783	$ 55,365,453

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.	(1,620,093)
Net Position (Deficit) of Governmental Activities	$ (10,696,734)

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				
	General Fund	Capital Projects Fund	Debt Service Fund	Nonmajor Governmental Funds	Total
REVENUES					
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
EXPENDITURES					
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
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	6,168,858	(19,104,322)	(8,394,147)	24,985	(21,304,626)
OTHER FINANCING SOURCES (USES)					
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
NET CHANGE IN FUND BALANCES	(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
FUND BALANCES - END OF YEAR	$ 13,669,963	$ 23,830,419	$ -	$ 511,498	$ 38,011,880

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	(6,857,271)	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	370,396	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	390,583	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	(27,907)	541,618
Change in Net Position (Deficit) of Governmental Activities		$ (4,096,351)

See Accompanying Notes to Financial Statements.

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

	Major Fund Food Service Fund	Internal Service Fund	Total
ASSETS			
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	2,081,219	3,364,574	5,445,793
Noncurrent Assets			
Capital Assets, Not Being Depreciated	246,495	-	246,495
Capital Assets, Net of Depreciation	1,146,501	-	1,146,501
Total Noncurrent Assets	1,392,996	-	1,392,996
Total Assets	3,474,215	3,364,574	6,838,789
LIABILITIES			
Accounts Payable	5,637	474,553	480,190
Due to Other Funds	3,496	-	3,496
Accrued Salaries, Payroll Withholdings and Benefits	2,332	-	2,332
Unearned Revenue	48,467	-	48,467
Total Liabilities	59,932	474,553	534,485
NET POSITION			
Net Investment in Capital Assets	1,392,996	-	1,392,996
Unrestricted	2,021,287	2,890,021	4,911,308
Total Net Position	$ 3,414,283	$ 2,890,021	$ 6,304,304

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

	Major Fund Food Service Fund	Internal Service Fund	Total
OPERATING REVENUES			
Charges for Services	$ 581,029	$ 6,405,000	$ 6,986,029
OPERATING EXPENSES			
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	2,915,212	7,216,001	10,131,213
OPERATING LOSS	(2,334,183)	(811,001)	(3,145,184)
NONOPERATING REVENUES (EXPENSES)			
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)	2,225,207	45,638	2,270,845
CHANGE IN NET POSITION BEFORE TRANSFER	(108,976)	(765,363)	(874,339)
TRANSFERS IN	249,615	-	249,615
CHANGE IN NET POSITION	140,639	(765,363)	(624,724)
Net Position - Beginning of Year	3,273,644	3,655,384	6,929,028
NET POSITION - END OF YEAR	$ 3,414,283	$ 2,890,021	$ 6,304,304

See Accompanying Notes to Financial Statements.

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

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

See Accompanying Notes to Financial Statements.

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

	Major Fund Food Service Fund	Internal Service Fund	Total
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES			
Operating Loss	$ (2,334,183)	$ (811,001)	$ (3,145,184)
Adjustments to Reconcile Operating Loss to 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 and Benefits	1,519	-	1,519
Unearned Revenue	(28,065)	-	(28,065)
Net Cash Used by Operating Activities	$ (3,364,304)	$ (556,527)	$ (3,920,831)
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION			
Noncash Noncapital Financing Activity			
USDA Donated Commodities	$ 183,268	$ -	$ 183,268
Noncash Capital and Related Financing Activity			
Capital Contribution	$ 249,615	$ -	$ 249,615

See Accompanying Notes to Financial Statements.

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

	Custodial Funds
ASSETS	
Cash	$ 351,175
Other Receivables	1,935
Total Assets	353,110
NET POSITION	
Restricted for Student Activities	156,610
Restricted for Scholarships	196,500
Total Net Position	$ 353,110

See Accompanying Notes to Financial Statements.

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

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

See Accompanying Notes to Financial Statements.

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.

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.

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.

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.

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."

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.

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.

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.

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.

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.

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.

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.

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.

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 Servcies	$ 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

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.

NOTE 4 DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

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

Investment Type	Fair Value	Due Within One Year
PSDLAF Collateralized Investment Pool	$ 3,000,000	$ 3,000,000
U.S. Treasury and Agency Securities	4,117,504	4,117,504
Total	$ 7,117,504	$ 7,117,504

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.

NOTE 5 CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated/ 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 Depreciated/Amortized	33,731,288	15,442,595	(24,952,688)	24,221,195
Capital Assets Being Depreciated/ 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 Depreciated	193,211,819	28,961,827	(1,389,499)	220,784,147
Less Accumulated Depreciation/ 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/ Amortization	(73,573,803)	(6,857,271)	1,098,042	(79,333,032)
Total Capital Assets Being Depreciated/Amortized, Net	119,638,016	22,104,556	(291,457)	141,451,115
Governmental Activities, Net	$ 153,369,304	$ 37,547,151	$ (25,244,145)	$ 165,672,310
Business-Type Activities:				
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 Assets Being Depreciated, Net	1,278,275	(131,774)	-	1,146,501
Business-Type Activities, Net	$ 1,285,935	$ 107,061	$ -	$ 1,392,996

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	$ 6,857,271
Business-Type Activities	
Food Service	$ 163,169

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	$ 1,919,381		$ 1,919,381

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	$ 9,132,460		$ 9,132,460

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

NOTE 7 CHANGE IN NONCURRENT LIABILITIES

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within 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 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 Liabilities	90,396,000	18,880,799	(1,949,223)	107,327,576	1,843,592
Total Governmental Activities	$ 224,762,222	$ 18,880,799	$ (6,004,806)	$ 237,638,215	$ 5,178,984

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.

NOTE 8 GENERAL OBLIGATION DEBT (CONTINUED)

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

Description	Interest Rate(s)	Original Issue Amount	Final Maturity	Principal 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				$ 124,640,000

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	$ 124,640,000	$ 73,025,611	$ 197,665,611

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).

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:

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

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:

Year Ending June 30,	Principal	Interest	Total
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.

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.

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%
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.

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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
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	$ 28,530,694	$ 6,684,000

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:

Year Ending June 30,	Amount
2026	$ (62,000)
2027	5,189,000
2028	5,593,000
2029	(314,000)
Total	$ 10,406,000

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%, Comprised of Inflation of 2.50% and 2.00% for Real Wage Growth and for Merit or Seniority Increases
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
Discount Rate	7.00% as of June 30, 2024 and 2023 was Used to Measure the Total Pension Liability
Demographic and Economic Assumptions Approved by the Board for Use Effective with June 30, 2021 Actuarial Valuation	Salary Growth Rate - Decreased from 5.00% to 4.50% Real Wage Growth and Merit or Seniority Increases (Components for Salary Growth) - Decreased from 2.75% and 2.25% to 2.50% and 2.00%, Respectively Mortality Rates - Previously Based on the RP-2014 Mortality Tables for Males and Females, Adjusted to Reflect PSERS' Experience and Projected Using a Modified Version of the MP-2015 Mortality Improvement Scale. Effective With the June 30, 2021 Actuarial Valuation, Mortality Rates are 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.

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 Allocation	Long-Term Expected Real Rate 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.

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%) that the current rate:

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

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.

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 Entitles to But Not Yet Receiving Benefits	-
Total	415

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.

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	265,695
Balances as of July 1, 2024	$ 3,531,296

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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
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	$ 779,689	$ 1,298,888

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:

Year Ending June 30,	Amount
2026	$ (99,031)
2027	(99,031)
2028	(99,031)
2029	(99,031)
2030	(99,023)
Thereafter	(248,105)
Total	$ (743,252)

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 Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase Healthcare Cost Trend Rate
OPEB Liability	$ 3,771,470	$ 3,531,296	$ 3,303,531

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 in Discount Rate 3.29%	Current Discount Rate 4.29%	1% Increase in Discount Rate 5.29%
OPEB Liability	$ 3,204,734	$ 3,531,296	$ 3,908,404

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

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).

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 of Resources	Deferred Inflows 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	$ 1,282,472	$ 993,000

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:

Year Ending June 30,	Amount
2026	$ (24,000)
2027	(41,000)
2028	(62,000)
2029	60,000
2030	144,000
Total	$ 77,000

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.

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 Allocation	Long-Term Expected Real Rate 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.

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 Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase Healthcare Cost Trend Rate
District's Proportionate Share of the Net OPEB Liability	$ 3,952,272	$ 3,952,621	$ 3,952,904

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 in Discount Rate 3.21%	Current Discount Rate 4.21%	1% Increase in Discount Rate 5.21%
District's Proportionate Share of the Net OPEB Liability	$ 4,465,261	$ 3,952,621	$ 3,523,310

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.

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.

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:

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

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.

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 2025-2025, 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.

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	$ 286,964	$ 569,514

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.

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:

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

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 Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
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
EXPENDITURES				
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)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,630,071	8,630,071	6,168,858	(2,461,213)
OTHER FINANCING SOURCES (USES)				
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
NET CHANGE IN FUND BALANCE	$ (1,120,293)	$ (1,120,293)	(1,692,328)	$ (572,035)
Fund Balance - Beginning of Year			15,362,291	
FUND BALANCE - END OF YEAR			$ 13,669,963	

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 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 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 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 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	$ 3,531,296	$ 3,265,601	$ 3,106,857	$ 3,392,213	$ 3,310,382	$ 2,942,340	$ 2,821,360	$ 3,411,628
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

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

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

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

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

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

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

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

SINGLE AUDIT

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

Federal Grantor/Pass-Through Grantor/Project Title	Source Code	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period Beginning/ Ending Dates	Grant Amount	Total Received for Year	Accrued (Deferred) Revenue July 1, 2024	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue June 30, 2025	Passed Through to Subrecipients
U.S. DEPARTMENT OF EDUCATION											
Passed-Through the Pennsylvania 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	193,372	155,283	38,089	38,089	-	-
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	32,408	26,983	5,425	5,425	-	-
Total ALN #84.367						168,632	26,983	167,576	167,576	25,927	-
Title III - Language Instruction LEP/ 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/ Immigrant Students	I	84.365	010-240096	07/01/23-09/30/24	60,014	32,787	(240)	33,027	33,027	-	-
Total ALN #84.365						66,011	(240)	73,590	73,590	7,339	-
Title IV - Student Support and 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 Academic Enrichment	I	84.424	144-240096	07/01/23-09/30/24	118,548	41,492	4,989	36,503	36,503	-	-
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	260,231	32,000	228,231	228,231	-	-
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	554,992	554,992	-	-	-	-
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	6,426	6,426	-	-	-	-
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 Grantor/Project Title	Source Code	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period Beginning/ Ending Dates	Grant Amount	Total Received for Year	Accrued (Deferred) Revenue July 1, 2024	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue June 30, 2025	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES											
Passed Through the Pennsylvania Department 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	-	-
U.S. DEPARTMENT OF THE TREASURY											
Passed Through the Pennsylvania Commission 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	-
U.S. DEPARTMENT OF AGRICULTURE											
Passed-Through the Pennsylvania Department 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.

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.

Board of School Directors
Conestoga Valley School District

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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

King of Prussia, Pennsylvania
July 17, 2026

CliftonLarsonAllen LLP
CLAconnect.com

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.

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)	Name of Federal Program or Cluster
	Child Nutrition Cluster
10.553	School Breakfast Program
10.555	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

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 Township	Upper Leacock Township	West Earl 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
EAST LAMPETER TOWNSHIP										
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%
UPPER LEACOCK TOWNSHIP										
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%
WEST EARL TOWNSHIP										
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 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	$ 601,717,400
Total Taxable Assessed Value	$ 3,529,481,000
10 Largest as a Percentage of Total Assessment	17.05%

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

CONESTOGA VALLEY SCHOOL DISTRICT
PROPERTY ASSESSMENT DATA
LAST TEN FISCAL YEARS

Calendar Year		Assessed Value	Market Value	Common Ratio
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

Conestoga Valley SHS

TSI non-Title 1 School Plan | 2026 – 2027

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

Profile and Plan Essentials

School		AUN/Branch
Conestoga Valley SHS		113361703
Address 1		
2110 Horseshoe Rd		
Address 2		
City	**State**	**Zip Code**
Lancaster	PA	17601
Chief School Administrator		**Chief School Administrator Email**
Dr Daniel Hartman		daniel_hartman@conestogavalley.org
Principal Name		
Matthew Fox		
Principal Email		
matthew_fox@conestogavalley.org		
Principal Phone Number		**Principal Extension**
(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 instruciton.

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.

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)			
Algebra & Literature Keystone			
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)

Outcome Category			
Essential Practices 1: Focus on Continuous Improvement of Instruction			
Measurable Goal Statement (Smart Goal)			
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.			
Measurable Goal Nickname (35 Character Max)			
Growth - Algebra & Literature Keystone			
Target 1st Quarter	**Target 2nd Quarter**	**Target 3rd Quarter**	**Target 4th Quarter**
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.

Outcome Category			
Essential Practices 2: Empower Leadership			
Measurable Goal Statement (Smart Goal)			
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.			
Measurable Goal Nickname (35 Character Max)			
Attendance - Students with Disabilities			
Target 1st Quarter	**Target 2nd Quarter**	**Target 3rd Quarter**	**Target 4th Quarter**
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:
• 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. • 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. • 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.

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 Director of Curriculum & Instruction	EduPlanet 21 Department Meetings 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 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:
• 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. • 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. • 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.

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 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.

Measurable Goals:
• 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. • 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.

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 MTSS Coordinator 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 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) 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

Measurable Goals:
• 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. • 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.

Action Step		**Anticipated Start Date**	**Anticipated Completion Date**
Redesign the master schedule to ensure students with IEPs have access to grade-level standards and instruction		2025-08-01	2027-05-27
Lead Person/Position	**Material/Resources/Supports Needed**	**PD Step?**	
High School Principal High School Assistant Principal	PowerSchool resources	No	

Action Step		**Anticipated Start Date**	**Anticipated Completion Date**
Utilize teacher-specific PVAAS data to inform and optimize teaching assignments.		2025-08-01	2027-05-27
Lead Person/Position	**Material/Resources/Supports Needed**	**PD Step?**	
High School Principal	PVAAS Reports	No	

Action Step		**Anticipated Start Date**	**Anticipated Completion Date**
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
Lead Person/Position	**Material/Resources/Supports Needed**	**PD Step?**	
Pupil Personnel Services Consultants MTSS Coordinator Director of Academic Supports	PowerSchool Attendance Reports 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		
• Deliver PD focused on differentiation and scaffolding to meet diverse student needs.		
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

---

8/5/2026
Summary created using Google Gemini

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.

8/5/2026

Summary created using Google Gemini

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**

School Name	Plan Type
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

Client Name: Conestoga Valley School District	
Address: 502 Mount Sidney Road Lancaster, PA 17602	
Primary Contact Name: Kimberly Walton	**Primary Contact Phone:** 7173972421

Agreement Term

Effective Date: 08/11/2026	**Initial Term:** 12 months

Invoicing Contact Information (Please fill in missing information)

Billing Contact Name: Kimberly Walton		
Billing Address: 502 Mount Sidney Road Lancaster, Pennsylvania 17602	**Billing Phone:** 7173972421 **Billing Email:** kimberly_walton@conestogavalley.org	
PO#:	**Billing Frequency:** Annual	**Payment Terms:** 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-AILearningStudio	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

By: ______________________

Printed Name:
____

Title: ______________________

Date: ______________________

Conestoga Valley School District
502 Mount Sidney Road
Lancaster, PA 17602

By: ______________________

Printed Name:
____

Title: ______________________

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	**RECIPIENT**
By: ____________________	By: ____________________
Name: ____________________	Name: ____________________
Title: ____________________	Title: ____________________
Date: ____________________	Date: ____________________

EPHRATA MENNONITE SCHOOL

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.

Joshua B Hood

Contractor Representative
Board Representative

Sharon R. Groff

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 17th 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 confirm 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 pf 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 an 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 designed 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 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

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

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

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 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. **<u>Client's payment is due within fifteen (15) days of receipt of invoice.</u>**

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 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 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.

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. 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

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 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: [signature]

Name: RICHARD KRUMRINE

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

EXPENDITURES							**Proposed 2026-27 Budget**
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 ser vices in accordance with ESSA Nonpublic requirements for Tit le IIA programs and services.

   Such services will be secular, neutral, and non-ideological. 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
Total	**$38,784.08**

4. **IU13 RESPONSIBILITES:**

   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 other 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 agent s, employees, directors, officers, affiliates, consult ants, 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 beneifit from these services, can connect with administors 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. <u>Engagement</u>: 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. <u>Term</u>: The term of Agreement is the aforementioned school year.

3. <u>Professional Services:</u> 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. <u>Qualifications</u>: 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. <u>Service Rates</u>: 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 other 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

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
Second Life Mac	Bid Received
Diamond Assets	Did Not Submit Bid
Topright Telecom	Bid Received
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.	

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:

343 W. Sun Hill Rd,
Manheim, PA 17545
(717) 945 3680
educart.online
www.educart.online

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

343 W. Sun Hill Rd, Manheim, PA 17545 (717) 945 3680 educart.online www.educart.online

- 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.

343 W. Sun Hill Rd, Manheim, PA 17545 (717) 945 3680 educart.online www.educart.online

- 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.

343 W. Sun Hill Rd, Manheim, PA 17545 (717) 945 3680 educart.online www.educart.online

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.

343 W. Sun Hill Rd, Manheim, PA 17545 (717) 945 3680 educart.online www.educart.online

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

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.

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	***To Client***
Contract Department 5550 Peachtree Parkway Suite 500 Peachtree Corners, GA 30092 ContractNotices@soliant.com	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.

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 **MAY 2009 – NOV 2013**
Director, School Personnel Services **MAY 2005 – APR 2009**
School Personnel Services Representative **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
www.templetonadvantage.com

Conestoga Valley
SCHOOL DISTRICT

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:

Contract	Name	Contract Value	Balance to Finish	Change Orders
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

160 Newport Road, Leola, PA 17540
Phone: 717.656.2601 www.ConestogaValley.org Fax: 717.656.6806

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.

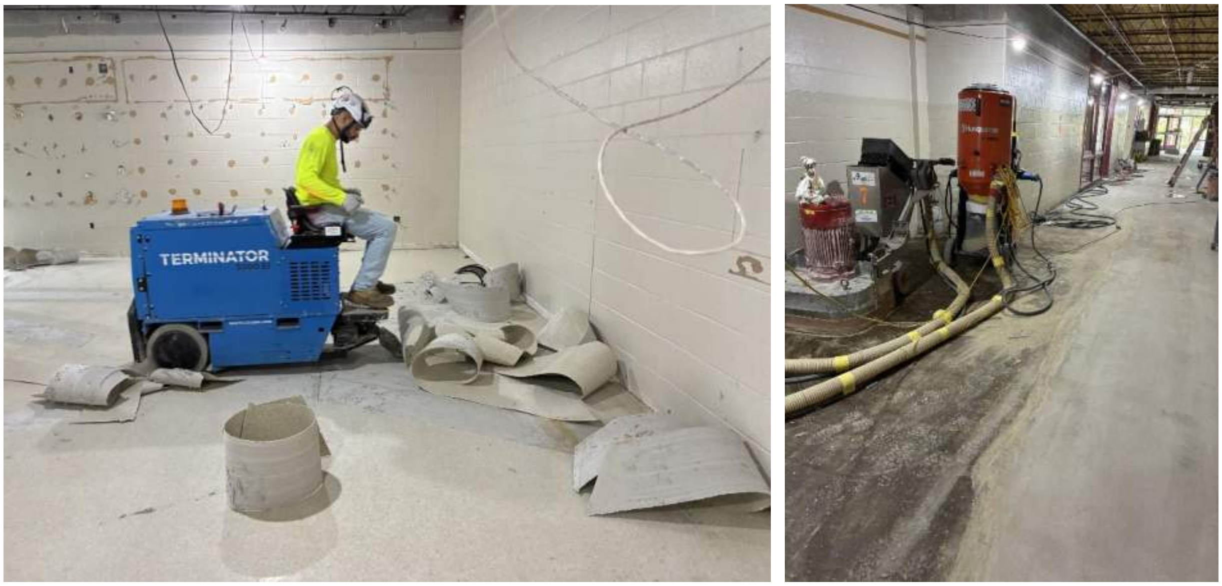
Project Photos and Description

- Excavation of footings for building addition

- Footing preparation prior to placement of concrete

160 Newport Road, Leola, PA 17540

Phone: 717.656.2601 www.ConestogaValley.org Fax: 717.656.6806



- 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