



Agenda of Board Work Session

The Board of Directors Conestoga Valley School District

A Board Work Session of the Board of Directors of Conestoga Valley School District will be held Monday, August 10, 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

Speaker(s): Board President

1.A. Welcome

Speaker(s): Board President

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. Superintendent's Comments

Speaker(s): Superintendent

2.B. Board Comments

3. PRESENTATIONS

3.A. School Wide Plans - High School

Speaker(s): Dr. Fox, High School Principal

Description: Dr. Koser, Assistant to the Superintendent for Elementary Education, Dr. Mann, Assistant to the Superintendent for Secondary Education, and Dr. Fox, High School Principal will present the school wide plan for the 2026-2027 school year. Approval of the high school plan will be part of the consent agenda on August 17, 2026.

3.B. Vector Solutions

Speaker(s): Dr. Jill Koser, Assistant to the Superintendent for Elementary Education

Description: Dr. Koser will review the proposal with Vector Solutions for professional learning supports within the district.

4. PUBLIC / PROFESSIONAL / STAFF INPUT

4.A. 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.

5. ACTION / DISCUSSION ITEMS

5.A. Approval of Superintendent's Report

5.B. Local Independent Audit for 2024-2025

Speaker(s): Adele Huntzinger, CFOO

Description: Adele Huntzinger, CFOO, will review the draft annual audit of the 2024-2025 school year. The Board must approve our local audit each year. The 2024-2025 audit will be placed on the consent agenda on August 17, 2026, for approval.

5.C. Approval of Amendment to Superintendent's Employment Agreement

Speaker(s): Board President

5.D. Approval of Compensation for Superintendent for 2026-2027 of \$202,042.

Speaker(s): Board President

5.E. Discuss Administration Recommendation of CFOO Search Proposals

Speaker(s): Dr. Hartman, Superintendent

Description: Dr. Hartman, Superintendent, will make a recommendation to the board regarding the CFOO search proposals. Following discussion, the recommended proposal will be part of the consent agenda on August 17, 2026 for approval.

5.F. Discussion of 100 Policies Review

Speaker(s): Dr. Hartman, Superintendent

Description: The policy committee reviewed the current 100 policies and determined that no changes were necessary. Following discussion of this item, the Last Reviewed Date in the Policy Portal will be updated to 8/10/2026 for the 100 policies.

5.G. Admin Review of Policies

Speaker(s): Dr. Hartman, Superintendent

Description: Dr. Hartman, Superintendent, will review two policies. These policies are scheduled for a first reading approval at the September 22, 2026 meeting followed by a final approval at the October 19, 2026 meeting.
Policy 123.3 (new) Sports Sex Eligibility
Policy 716 - Integrated Pest Management - recommended update

6. REVIEW TENTATIVE BOARD AGENDA

7. 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.

8. BOARD MATTERS: INITIATIVES AND ANNOUNCEMENTS

Description: Upcoming Events:

Wednesday, August 19 - First Student Day

Thursday, September 17 - HS Back to School Night @ 6:30-8 pm

Thursday, September 24 - MS Back to School Night @ 6-7:30 pm

Board Retreat Dates for 2026-2027

Monday, September 28, 2026

Monday, January 25, 2027

Monday, April 26, 2027

Monday, June 7, 2027 (new for 2027 - 1st Monday in June)

Monday, September 27, 2027

9. ADJOURNMENT

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

★ CHARACTER

★ COMMUNITY

★ COMMITMENT



Conestoga Valley
SCHOOL DISTRICT

Schoolwide Plans Overview 2026-2027

CVSD Mission, Vision, & Values

Our Vision

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

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***.

Shared Values

Character

- We believe in creating a safe and respectful learning environment where everyone belongs.
- We believe in promoting and modeling the CV character traits.
- We believe there is value in the diversity of backgrounds, experiences, and perspectives of all members of our learning organization.

Community

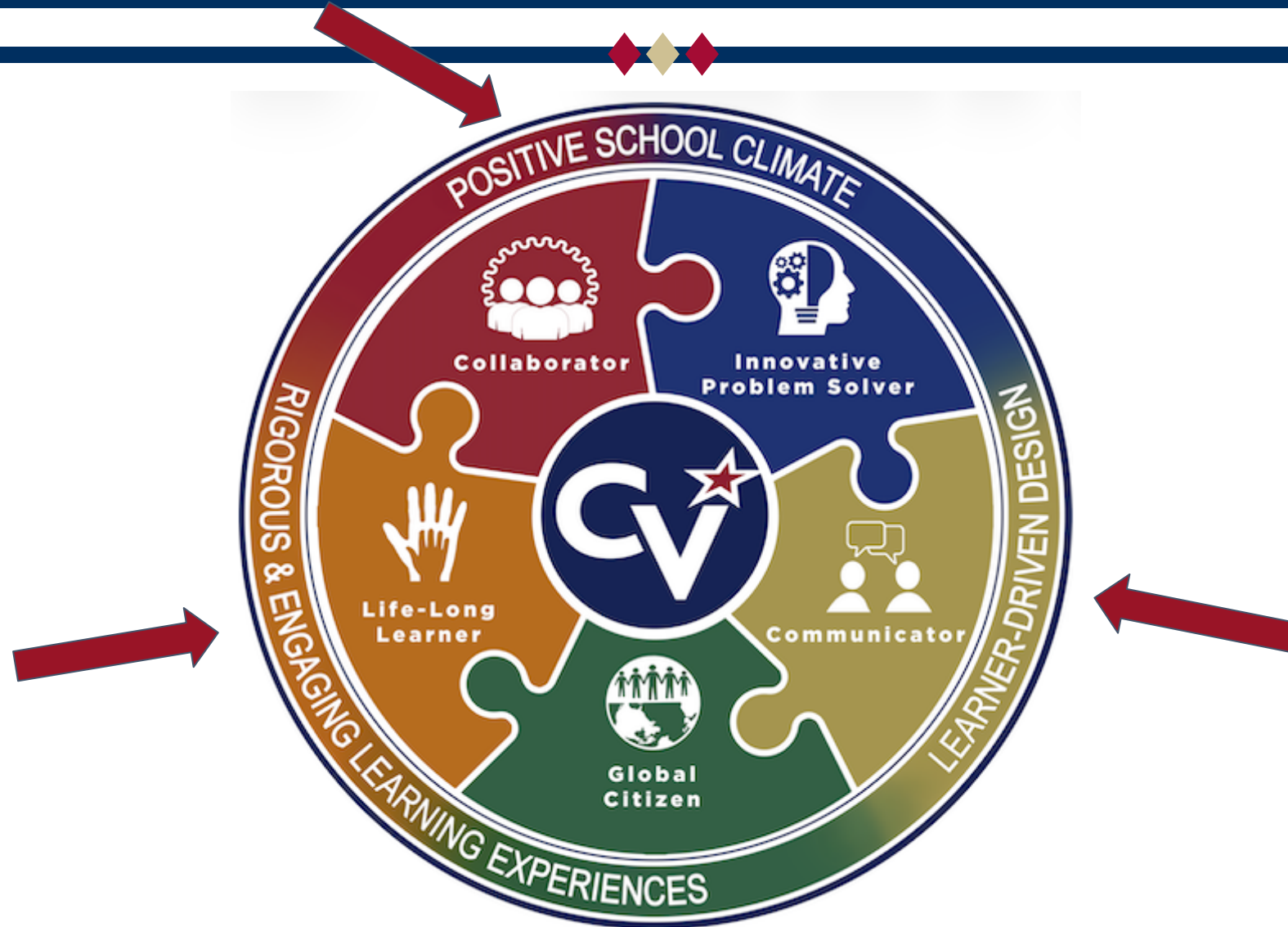
- We believe in sustaining strong school-family relationships.
- We believe in investing in mutually-beneficial community partnerships.

Commitment

- We are committed to being a learning organization that focuses on the ***continual growth and development of all students***, staff, and stakeholders.
- We are committed to delivering a ***learner-centered education*** that values voice and choice and emphasizes the development of the whole child (social, emotional, academic).
- We are committed to developing the skills, mindsets, and dispositions identified in the Profile of a CV Learner in all learners to prepare them for success in college, career, life, and citizenship in a constantly changing society.



PCVL + CV Instructional Model



CV Comprehensive Plan Priorities



<u>Personalization & Growth</u>	<u>Wellbeing, Achievement & Belonging</u>	<u>Innovation & Community Partnerships</u>
PK-12 MTSS (Academic) ● Elementary: Advanced Tiers ● Middle: BLT and Assessment Map ● High: BLT and Advanced Tiers Integrated MTSS (with Behavior)	PBIS - Behavior-Specific Praise SEB - Restorative Practices Inclusive Learning Environments - Common Ground Competencies Standards-Based Curriculum - New Departments Phase IV! ● Art ● Health/PE ● Music ● Library	Profile of a CV Learner AI Training & Support Work-Based Learning & Internships Higher Education Opportunities Community Partnerships



PENNSYLVANIA'S Essential Practices for Schools and their Communities

Evidence-based practices for sustained improvement in teaching and learning

Culture of high expectations for success
Collective vision for teaching and learning
Empowered staff
Needs-based organization and allocation of resources
Continuous monitoring of school improvement plan implementation

Empower Leadership



Foster Quality Professional Learning

Professional learning responsive to teacher and student needs
Multiple professional learning designs
Evaluating the impact of professional learning



Focus on Continuous Improvement of Instruction

Aligned curriculum, instruction and assessment
Collaborative instructional planning
Variety of assessments to monitor student learning
Identify and address individual student learning needs
Frequent, timely feedback and support on instructional practices



Every
Student
Succeeds



Provide Student-Centered Supports

Positive school environment where all members feel welcomed, supported, and safe
Schoolwide positive behavior interventions and supports
Multi-tiered system of supports for academics and behavior
Family engagement to support learning
Partnerships with local businesses, community organizations, and other agencies

Last revised September 2021.

Title I Schoolwide Plan: FR, LE, ST

Elementary

M T S S	<u>Instructional Model</u>	<u>Big Idea</u>	<u>Specific Focus/Strategy</u>
	Positive School Climate	PBIS	Behavior Specific Praise
		Inclusive Learning Environments	Understanding key components of culturally responsive instruction
	Rigorous & Engaging Learning Experiences	Student Engagement	Schlecty's Levels of Engagement Evidence-Based Strategies for Engagement
		Flexible Instruction	Small group in the core Small group in ELA WIN
	Learner-Driven Design	Purposeful and strategic technology and Artificial Intelligence (AI) integration	Introducing teachers and students to AI Tools to enhance learning
	MTSS	Advanced Tiers	Implementation of Advanced Tiers protocols and procedures



Title I Schoolwide Plan



GHMS

<u>Instructional Model</u>	<u>Big Idea</u>	<u>Specific Focus</u>
Positive School Climate	PBIS	Behavior Specific Praise
Rigorous & Engaging Learning Experiences	Standards-Based Curriculum & Assessment	6th Grade ELA/FLEX 6-8 Grade Math Core Resource Focus
	Student Engagement	Schlecty's Levels of Engagement Top 10 Instructional Strategies (Add 2 Instructional Strategies)
Learner-Driven Design	Adaptive Use of Space and Time	Intentionally shift the use of space, time, routines, and structures - Formative Assessment - Student Collaboration - Evidence- Based adjustments (Data)
MTSS	Implementation of an MTSS Team representative of a comprehensive stakeholder group.	Development and implementation of the middle school BLT



CVHS TSI Plan, Year 2



CVHS

<u>Instructional Model</u>	<u>Danielson Component</u>	<u>Topic</u>	<u>Specific Focus/Strategy</u>
Positive School Climate	1B, 2B, 4C	Attendance	Consecutive absences, SAIP completion
Rigorous & Engaging Learning Experiences	1C, 1E, 1F, 3C, 3D	Standards Based Curriculum and Assessment	Curriculum writing for alignment to state standards Implementation of Essential Questions/Learning Targets Formative Assessment and Differentiation
		Flexible Instruction	Continued usage of co-teaching model in tested subjects
		Advanced Tiers	Implementation of Advanced Tiers protocols and procedures
Learner-Driven Design	1B, 1C, 1E, 4D	Flexible and future-focused learning pathways	Continued development of Graduation Blueprint Development Exploration with career cluster-based pathways and alignment to course offerings



Targeted Support & Improvement (TSI)



- ❖ Early Warning System
- ❖ 1+ more student groups consistently perform below the state's established thresholds for academic proficiency and growth
 - *CVHS: Students with Disabilities - Graduation Rate, Achievement, Growth, Attendance*
- ❖ Annual Designation (Year 2 for CVHS)
- ❖ Design a TSI Schoolwide Plan to address the needs for the identified subgroups

Note: Applies to all schools in PA - Does not relate to Title I status



CVHS TSI Plan Summary



- ❑ **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.
- ❑ **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 regular attendance rate for students with IEPs by 2.0% per year over the next three years.



CVHS TSI Plan Summary: Essential Practices

Curriculum	Instruction	Assessment	Organizational Structures
<u>Action Steps</u> Practice 1: Align curriculum, assessments, and instruction to the PA Academic Standards. - Conduct a comprehensive rewrite of the curriculum to ensure alignment with PA Standards. - Provide professional development (PD) to support effective implementation of the revised curriculum	<u>Action Steps</u> 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. - Embed ongoing PD throughout the 2025–2026 school year on evidence-based co-teaching strategies to strengthen inclusive practices.	<u>Action Steps</u> Practice 5: Provide timely, frequent, and systematic feedback to improve instructional practices. - Strengthen data literacy among educators in Keystone Exam subject areas. - Use assessment data intentionally to guide instructional decision-making. - Engage students in regular data conversations using CDT and classroom assessment results to support ownership of learning.	<u>Action Steps</u> Practice 9: Organize programmatic, human, and fiscal capital resources aligned with the school improvement plan and needs of the school community - Redesign the master schedule to ensure students with IEPs have access to grade-level standards and instruction. - Utilize teacher-specific PVAAS data to inform and optimize teaching assignments. - Utilize our MTSS Advanced Tier team to identify students with IEPs who have attendance barriers and providing attendance intervention protocols



CVHS TSI Plan: Year 1 Highlights



- ❖ Co-teaching model instituted in all Keystone Exam courses (Algebra 1A, Algebra 1B, and English 2).
- ❖ After-school remediation sessions had a passing rate of 47% for students retaking the Keystone Exams.
- ❖ Enhanced data literacy among educators in Keystone Exam subject areas using MTSS coordinator to lead data analysis.
- ❖ Analyzed PVAAS specific student growth data with department leaders.
- ❖ Revamped attendance and Student Attendance Improvement Plan process to provide more student-specific interventions.



CVHS TSI Plan: Timeline & Approvals



August 10, 2026: School Board Presentation and Review of Draft

August 17, 2026: Anticipated School Board Approval of TSI Plan

September 1, 2026: TSI Plan due to PDE

September 1, 2026 - June 30, 2027: Implement the TSI Plan





502 Mt. Sidney Rd., Lancaster, PA 17602

717.397.2421

www.conestogavalley.org

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 instruction.

Mathematics Summary

Strengths

Curriculum recently redesigned to ensure consistent Tier 1 instruction
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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.
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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.
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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.
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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)
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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
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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

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.

**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
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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-AI Learning Studio	Vector Solution, K12 Learning Studio	AI Learning Studio included with Vector Solutions Performance LMS	430	\$0.00	\$0.00

Annual Total: \$8,402.20

One-Time Fee(s)

Product Code	Product	Description	Qty	Price	Sub Total
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One-Time Total: \$0.00

Total (including Annual and One-Time): \$8,402.20

Order Form Terms and Conditions.

1. Additional Named Users added after the Effective Date (e.g., Named Users above the Minimum Annual Commitment) will be invoiced at the per Named User rate stated in the Order Form, on a prorated basis determined by the date such Users are added during the contract year. Such Additional Named Users shall be invoiced at the contracted per Named User fee for subsequent contract years during the Term.
2. Fees during the Initial Term shall be increased by 5.0% per contract year.

3. All undisputed invoices are due and payable Net 30 days after invoice date ("Due Date"). Any fees unpaid for more than 10 days past the Due Date shall bear interest at 1.5% per month or the highest applicable rate permitted by law.
4. **AUTOMATIC RENEWAL. UNLESS OTHERWISE AGREED OR WHERE PROHIBITED BY APPLICABLE LAW OR REGULATION, UPON EXPIRATION OF THE ABOVE INITIAL TERM, THIS AGREEMENT WILL RENEW FOR A RENEWAL TERM EQUAL TO THE INITIAL TERM AT VECTOR SOLUTIONS' THEN CURRENT FEES, UNLESS NOTICE IS GIVEN BY EITHER PARTY OF ITS INTENT TO TERMINATE THE AGREEMENT AT LEAST SIXTY (60) DAYS PRIOR TO THE SCHEDULED TERMINATION DATE.**

Additional Terms and Conditions

1. This Order Form is governed by the Master Software as a Service Agreement at <https://www.vectorsolutions.com/master-software-as-a-service-agreement/> (the "Governing Contract"). Capitalized terms not otherwise defined in this Order Form have the meanings assigned to them in the Governing Contract.
2. To the extent any term(s) of the Governing Contract and this Order Form conflict, the term(s) of this Order Form will supercede the conflicting term(s) of the Governing Contract.
3. This Order Form will become effective when signed by both Parties. Unless both Parties sign this Order Form, the pricing and terms offered in this Order Form expire on the Offer Expiration Date stated above.
4. This Order Form and the pricing terms herein are specific to You and shall be considered Our Confidential Information. To the extent shared with any permitted third parties pursuant to the confidentiality terms between the Parties, such third party shall be bound by terms that prohibit their use of the information for any purpose beyond providing services to You, including restricting their use of the information in any aggregated or anonymized format.
5. IF YOU ARE LOCATED OUTSIDE THE UNITED STATES, Your data, including Your and Your End Users' personally-identifiable data, will be exported to the United States to enable us to administer, operate and process the Services.

To proceed, please sign this Order Form

Signatures

Each undersigned hereby represents that he/she is an authorized representative of the respective Party, and is authorized to commit the respective Party to all terms and conditions in this Order Form, and each undersigned acknowledges that the Parties rely on such representation in their agreements set forth in this Order Form.

Scenario Learning, LLC d/b/a Vector Solutions
4890 W. Kennedy Blvd., Suite 300
Tampa, FL 33609

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

By: _____

By: _____

Printed Name:

Printed Name:

Title: _____

Title: _____

Date: _____

Date: _____

CONESTOGA VALLEY SCHOOL DISTRICT
SUPERINTENDENT' REPORT
August 10, 2026

1. RECOMMEND the Board approve the following appointments:
 - a. Emma Boekenkamp – Department Chairperson Technology Education 9-12 (Zellers) for High School, effective 2026-2027 school year, Step 1
 - b. Kariann Breed – Varsity Girls Soccer Assistant Coach, effective 2026-2027 season, (pending receipt of all required documentation, clearances, and disclosures), Step 3
 - c. Jillian Smith – LTS Learning Support teacher (Bomberger) at high school, effective 2026-2027 school year, (pending receipt of all required documentation, clearances, and disclosures), BS/Step 1
 - d. Maureen Everwine – Health Room Assistant (Schnapf) at Smoketown Elementary and Fritz Elementary, effective August 19, 2026 (pending receipt of all required documentation, clearances and disclosures), \$27.50/hour
 - e. Ryan Smith – JH Football Assistant Coach, effective 2026-2027 season, Step 5
 - f. Kameron Shott – Model UN Advisor 50% (split with E Johnson) at High School, effective 2026-2027 school year, Step 1 (prorated)
 - g. Charles Godfrey – Varsity Football Assistant Coach (Manion), effective 2026-2027 season, Step 10
 - h. Jessica Smith – Autistic Support teacher (McGough) at Brownstown Elementary, effective on or about August 17, 2026 (pending receipt of all required documentation, clearances and disclosures), BS/Step 1
2. RECOMMEND the Board approve the following changes:
 - a. Carrie McGough – change from Autistic Support teacher at Brownstown Elementary to Autistic Support Program Coach (new position / elimination of BCBA Elementary position- Putt) at Brownstown Elementary School, effective 2026-2027 school year
 - b. Bridgett Mead – change from Foundations teacher at High School to Learning Support teacher (Zell) at High School, effective 2026-2027 school year
 - c. Katherine Zell – change from Learning Support teacher at High School to Foundations teacher (Mead) at High School, effective 2026-2027 school year
 - d. Eugene Johnson – change from Model UN Advisor 100% at High School to Model UN Advisor 50% (split with Shott) at High School, effective 2026-2027 school year, Step 4 (prorated)
3. RECOMMEND the Board approve the following resignation:
 - a. Jennifer Moats – Nurse Aide floater for district, effective August 3, 2026
 - b. Brody Bonadio – Business Education teacher, effective October 2, 2026
 - c. Brody Bonadio – Varsity Baseball Assistant Coach, effective August 6, 2026 for 2026-2027 season
4. RECOMMEND the Board approve the following volunteer fall coaches (pending receipt of all required documentation, clearances, and disclosures).

• Boys' soccer • Nick Denlinger • Trent Zook • Cheerleading • Katelyn Davis • JH Cross Country • Carl Christiansen • Cross Country • Mike Craighead	• Football • Brian Feed • Larry Minney • Girls Soccer • Audrey Hurst • Dana Wentz • Golf • Ralph Hutchinson • Richard Robinson
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5. RECOMMEND the Board approves the list of 2026-2027 positions as attached.
 - a. Advisors
 - b. Coaching Staff
 - c. Department Chairpersons / Team Leaders
 - d. Positions Not on Extra Duty Pay

6. RECOMMEND the Board approve the list of confidential leaves as attached.
7. RECOMMEND the Board approves the following prospective educator permits as part of Act 86 substitute teaching through STS:
 - a. Charlotte Whitesell – Millersville University – expected graduation Spring 2027

Name			Assignment	Department	Pay Frq	Paid Start	Paid End
THOMAS	ABRAM		MANAGER FACULTY	ATHLETICS	2	11/1/2026	5/31/2027
MATTHEW	BRUBAKER		COMMENCEMENT ADVISOR	HIGH SCHOOL	1	6/1/2027	6/30/2027
SUSAN	BRUNK		ENVIRONMENTHON	ELEMENTARY	1	6/1/2027	6/30/2027
ELIZABETH	CARNEY		TRI-M MUSIC HONOR SOCIETY	HIGH SCHOOL	2	2/1/2027	3/31/2027
CURTIS	CATWOOD		YEARBOOK	MIDDLE SCHOOL	2	12/1/2026	3/31/2027
JESSICA	COOPER		STUDENT COUNCIL	HIGH SCHOOL	2	11/1/2026	4/30/2027
MARSHALL	EDENS		SCIENCE OLYMPIAD	HIGH SCHOOL	2	2/1/2027	6/30/2027
MARSHA	FABIAN-GRIFFITH		MANAGER FACULTY	ATHLETICS	2	11/1/2026	5/30/2027
KATIE	FAKE		YEARBOOK PUBLICATIONS	HIGH SCHOOL	2	12/1/2026	3/31/2027
HANNAH	PETERS		STUDENT COUNCIL	MIDDLE SCHOOL	2	11/1/2026	4/30/2027
ALEXIS	HARMON		STUDENT COUNCIL	MIDDLE SCHOOL	2	11/1/2026	4/30/2027
LAUREN	HEDRICK		MS TV STUDIO ADVISOR	MIDDLE SCHOOL	2	2/1/2027	6/30/2027
EMILY	HEIKKINEN		NEWSPAPER PUBLICATION	MIDDLE SCHOOL	2	12/1/2026	3/31/2027
DAVID	HELMS		CLASS ADVISOR	HIGH SCHOOL	1	6/1/2027	6/30/2027
JANET	HINTZ		MANAGER EQUIPMENT	ATHLETICS	2	11/1/2026	5/31/2027
JAMES	HOVAN		ENVIRONMENTHON	HIGH SCHOOL	2	2/1/2027	6/30/2027
JAMES	HOVAN		SCIENCE NATIONAL HONOR SOCI	HIGH SCHOOL	2	11/1/2026	2/28/2027
EUGENE	JOHNSON		MODEL UN	HIGH SCHOOL	2	2/1/2027	6/30/2027
KAMERON	SHOTT		MODEL UN	HIGH SCHOOL	2	2/1/2027	6/30/2027
ELIZABETH	KUHN		PROM ADVISOR	HIGH SCHOOL	1	5/1/2027	5/31/2027
ELIZABETH	KUHN		CLASS ADVISOR	HIGH SCHOOL	1	6/1/2027	6/30/2027
JANAE	LAPP		NEWSPAPER PUBLICATION	HIGH SCHOOL	2	12/1/2026	3/31/2027
CONNIE	MARTIN		YEARBOOK PUBLICATIONS	HIGH SCHOOL	2	12/1/2026	3/31/2027
BRIDGETT	MEAD		SCHOLARSHIP COORDINATOR	HIGH SCHOOL	2	2/1/2027	6/30/2027
SADIE	MOORE		ENVIRONMENTHON	ELEMENTARY	1	2/1/2027	6/30/2027
MAKENNA	NICARRY		NHS	HIGH SCHOOL	2	2/1/2027	6/30/2027
HENRY	OXENDINE		CLASS ADVISOR	HIGH SCHOOL	1	6/1/2027	6/30/2027
JESSE	SHENK		STUDENT COUNCIL	HIGH SCHOOL	2	11/1/2026	4/30/2027
TARA	FLICK		WELLNESS COORDINATOR	DISTRICT	2	2/1/2027	6/30/2027
JILLIAN	STAUFFER		CLASS ADVISOR	HIGH SCHOOL	1	6/1/2027	6/30/2027
HANNAH	STROBLE		NEWSPAPER PUBLICATION	MIDDLE SCHOOL	2	12/1/2026	3/31/2027
ANTHONY	THOMAS		HS TV STUDIO ADVISOR	HIGH SCHOOL	2	2/1/2027	6/30/2027
THOMAS	THOMAS		TSA ADVISOR	HIGH SCHOOL	2	2/1/2027	6/30/2027
BRITTANY	TORRES		NHS	HIGH SCHOOL	2	2/1/2027	6/30/2027
LINDSEY	WAGNER		TSA ADVISOR	MIDDLE SCHOOL	2	2/1/2027	6/30/2027
ANNETTE	FECERA		HS CVVA COORDINATOR	HIGH SCHOOL	2	2/1/2027	6/30/2027

Calculated Contract	Per Pay Period	YOS	Step
6450	3225	7	5
2190	2190	10	10
885	885	4	4
530	235	3	3
2350	1175	2	2
1175	587.5	1	1
1435	717.5	9	5
6450	3225	6	5
2717.5	1358.75	14	10
795	397.5	3	3
795	397.5	3	3
705	352.5	2	2
1475	737.5	4	4
3535	3535	20	15
3500	1750	7	5
3535	1767.5	16	15
2615	1307.5	9	5
442.5	221.25	4	4
307.5	153.75	1	1
4715	4715	22	20
3830	3830	23	20
3500	1750	6	5
2192.5	1096.25	8	5
2485	1242.5	12	10
795	795	3	3
1325	662.5	3	3
3830	3830	18	15
2275	1137.5	13	10
530	265	3	3
3535	2485	15	15
1475	737.5	4	4
3535	1767.5	20	15
5600	2800	17	15
1175	587.5	2	2
5600	2800	17	15
4,975.00	\$2,487.50	7	5

Name	Assignment	Group	Pay		Calculated Per Pay				
			Frq	Paid Start	Paid End	Contract	Period	YOS	Step
ELIZABETH CARNEY	CHORUS	BAND	3	11/1/2026	4/30/2027	4420	1473.33	23	15
BRADLEY GUIMOND	SHOW DESIGN	BAND	1	11/1/2026	11/30/2026	2910	2910	9	5
ANDREW JASINSKI	DIRECTOR	BAND	3	11/1/2026	4/30/2027	6195	3097.5	4	4
NATALIE JONES	FRONT ADVISORS	BAND	2	11/1/2026	12/31/2026	1455	727.5	8	5
AARON MAGARO	ORCHESTRA	BAND	1	11/1/2026	11/30/2026	1410	1410	2	2
KAITLYN GRAYBILL	SHOW ASSISTANT	BAND	2	11/1/2026	12/31/2026	822.5	411.25	2	2
ANTONIO MORALES	SHOW ASSISTANT	BAND	2	11/1/2026	12/31/2026	1307.5	653.75	7	5
AMY DULANEY	ASSISTANT DIRECTOR	BAND	3	11/1/2026	4/30/2027	1410	705	2	2
DIANETHOMAS	ASSISTANT DIRECTOR	BAND	3	11/1/2026	4/30/2026	1230	615	1	1
JANE GEIGER	FALL PLAY COSTUMER	PRODUCTION	0.5	11/1/2026	11/30/2026	3075	3075	12	10
JANE GEIGER	SPRING MUSICAL COSTUMER	PRODUCTION	0.5	3/1/2027	4/30/2027	1537.5	768.75	12	10
MARY KATHRYN MARTIN	FALL PLAY TECHNICIAN	PRODUCTION	0.3	11/1/2026	11/30/2026	795	795	3	3
REBECCA UNRUH	FALL PLAY SET DESIGN	PRODUCTION	0.3	11/1/2026	11/30/2026	795	795	3	3
GABRIEL WHITMAN	FALL PLAY DIRECTOR	PRODUCTION	0.8	11/1/2026	11/30/2026	5010	5010	16	15
TIRZAH BYERS	SPRING MUSICAL CHOREPGRAPHY	PRODUCTION	0.5	3/1/2027	4/30/2027	1325	662.5	3	3
AARON MAGARO	ORCHESTRA DIRECTOR MUSICAL	PRODUCTION	1	3/1/2027	4/30/2027	2350	1175	2	2
MARY KATHRYN MARTIN	SPRING MUSICAL TECHNICIAN	PRODUCTION	0.3	3/1/2027	4/30/2027	397.5	198.75	3	3
ABIGAIL SIMIELE	CHORAL DIRECOTR MUSICAL	PRODUCTION	1	3/1/2027	4/30/2027	2650	1325	3	3
REBECCA UNRUH	SET DESIGN SPRING MUSICAL	PRODUCTION	0.3	3/1/2027	4/30/2027	397.5	198.75	3	3
GABRIEL WHITMAN	SPRING MUSICAL DIRECTOR	PRODUCTION	1.2	3/1/2027	4/30/2027	6190	3095	16	15
LAUREN ALLEN	MS PLAY COSTUMER	PRODUCTION	0.5	4/1/2027	4/30/2027	1325	795	795	3
SUZANNE FISHER	MS PLAY DIRECTOR	PRODUCTION	0.8	4/1/2027	4/30/2027	5010	5010	22	20
BURNIE SMUCKER	MS PLAY TECHNICIAN	PRODUCTION	0.3	4/1/2027	4/30/2027	885	885	4	4
KIMBERLY SYAMM	MS PLAY COSTUMER	PRODUCTION	0.5	4/1/2027	4/30/2027	825	825	19	15
KIMBERLY SYAMM	MS PLAY SET DESIGN	PRODUCTION	0.3	4/1/2027	4/30/2027	3535	3535	19	15
ANDREW ZELLERS	MS PLAY STAGE MANAGER	PRODUCTION	0.5	4/1/2027	4/30/2027	4125	4125	21	20

BLDG	SPORT	%	LNAME	FNAME	YEARS	STEP	POSTION	PAYCODE	RETIRED EE	
HS	BASEBALL	0	FORNEY	MICHAEL	4	4	BASEBALL HS ASSISTANT	CSPR		
HS	BASEBALL	0	HORST	TRISTON	5	5	BASEBALL HS HEAD	CSPR		
HS	BASEBALL	0	BONADIO	BRODY	2	2	BASEBALL HS ASSISTANT	CSPR		
HS	BASKETBALL BOYS	0	BAKER	DONALD	4	4	HS ASSISTANT	CWNTR		
HS	BASKETBALL BOYS	0	SHIPPER	JAMES	16	15	BASKETBALL HS HEAD	CWNTR		
JH	BASKETBALL BOYS	0	VACANT				BASKETBALL JH ASSISTANT	CWNTR		
JH	BASKETBALL BOYS	0	FISHER	ADAM	6	5	BASKETBALL JH HEAD	CWNTR		
JH	BASKETBALL GIRLS		LOGAN	TROY	2	2	JH BASKETBALL ASSISTANT	CWNTR		
HS	BASKETBALL GIRLS	25	HARRISON	SCOTT	14	10	BASKETBALL HS ASSISTANT	CWNTR		
HS	BASKETBALL GIRLS	75	MELOTT	KILEY	4	4	BASKETBALL HS ASSISTANT	CWNTR		
HS	BASKETBALL GIRLS	0	GRIEL	JEREMY	6	5	BASKETBALL HS HEAD	CWNTR		
JH	BASKETBALL GIRLS	0	MCDOWELL	WILLIE	23	20	BASKETBALL JH HEAD	CWNTR		
HS	BOWLING	0	GRIBBLE	MAGGIE	7	5	HS BOWLING	CWNTR		
HS	CHEERLEADING	0	GAUTHIER	PAULA	3	3	CHEERLEADIG HS ASSISTANT - FALL	CFALL		
HS	CHEERLEADING	0	GAUTHIER	PAULA	3	3	CHEERLEADING HS ASSISTANT - WINTER	CWNTR		
HS	CHEERLEADING	0	WINEGAR	HOLLY	4	4	CHEERLEADING HS HEAD - FALL	CFALL		
HS	CHEERLEADING	0	WINEGAR	HOLLY	4	4	CHEERLEADING HS HEAD - WINTER	CWNTR		
JH	CHEERLEADING	0	LOWE	JENNA	4	4	CHEERLEADING JH ASST - FALL	CFALL		
JH	CHEERLEADING	0	LOWE	JENNA	4	4	CHEERLEADING JH ASST - WINER	CWNTR		
JH	CHEERLEADING	0	ARCE	LYDIA	4	4	CHEERLEADING JH HEAD - FALL	CFALL		
JH	CHEERLEADING	0	ARCE	LYDIA	4	4	CHEERLEADING JH HEAD - WINTER	CWNTR		
HS	CROSS COUNTRY	0	AMWAY	MARK	15	15	HS CROSS COUNTRY HEAD COACH	CFALL		
JH	CROSS COUNTRY	0	BRAY	KENNETH	3	3	JH CROSS COUNTRY ASSISTANT	CFALL		
JH	CROSS COUNTRY	0	BRUBAKER	MATTHEW	17	15	JH CROSS COUNTRY ASSISTANT	CFALL		
HS	FOOTBALL	0	BUCH	JOEL	19	15	FOOTBALL HS ASSIASTANT	CFALL		
HS	FOOTBALL	0	SWIFT	ROBERT	27	20	FOOTBALL HS ASSIASTANT	CFALL		
HS	FOOTBALL	0	GODFREY	CHARLES	13	10	FOOTBALL HS COORDINATOR	CFALL		
HS	FOOTBALL	0	HOLCOMB	CLINT	11	10	FOOTBALL HS COORDINATOR	CFALL		
HS	FOOTBALL	0	SCEPANSKI	JONATHAN	14	10	FOOTBALL HS HEAD COACH	CFALL		
JH	FOOTBALL	0	SMITH	RYAN	5	5	FOOTBALL JH ASSISTANT	CFALL		
JH	FOOTBALL	0	MILLER	CARSON	16	15	FOOTBALL JH ASSISTANT	CFALL		
JH	FOOTBALL	0	OXENDINE	HENRY	23	20	FOOTBALL JH ASSISTANT	CFALL		
JH	FOOTBALL	0	CORSON	JUSTIN	4	4	FOOTBALL JH HEAD	CFALL		
HS	GOLF	0	HERSHEY	BRANDON	8	5	HS GOLF HEAD COACH	CFALL		
HS	HOCKEY	0	BEVAN-XENELIS	THEIDORA	3	3	HS HOCKEY ASSISTANT	CFALL		
HS	HOCKEY	0	DILLMAN	ANNE	15	15	HS HOCKEY ASSISTANT	CFALL		
HS	HOCKEY	0	DEAROFF	KELLY	10	10	HS HOCKEY HEAD COACH	CFALL		
JH	HOCKEY	0	GERDES	MARY	23	20	HOCKEY JH ASSISTANT	CFALL		
JH	HOCKEY	0	KREBS	GRETA	10	10	HOCKEY JH HEAD COACH	CFALL		
HS	LACROSSE BOYS	0	BRAUGHT	CHARLES	4	4	HS LACROSSE ASSISTANT COACH	CSPR		
HS	LACROSSE BOYS	0	VACANT	VACANT			HS LACROSSE HEAD COACH	CSPR		
HS	LACROSSE GIRLS	0	HESS	OLIVIA	4	4	HS LACROSSE HEAD COACH	CSPR		
HS	LACROSSE GIRLS	0	GUIMOND	SHELBY	3	3	HS LACROSSE ASSISTANT COACH	CSPR		
HS	RIFLE	0	OXENDINE	HENRY	19	15	HS RIFLE COACH	CWNTR		
HS	SOCCER BOYS	50	BRUBAKER	JORDAN	6	5	HS SOCCER ASST COACH	CFALL		
HS	SOCCER BOYS	50	DUNGAN	WYATT	6	5	HS SOCCER ASST COACH	CFALL		
HS	SOCCER BOYS	0	SHEETZ	TODD	21	20	HS SOCCER ASST COACH	CFALL		
HS	SOCCER BOYS	0	HARTLAUB	DAVID	26	20	HS SOCCER HEAD COACH	CFALL		
JH	SOCCER BOYS	0	AISENBREY	SCOTT	8	5	SOCCER JH ASST	CFALL		
JH	SOCCER BOYS	0	KIME	CONNOR	5	5	SOCCER JH HEAD COACH	CFALL		
HS	SOCCER GIRLS	50	BREED	KARIANN	3	3	SOCCER HS ASST COACH	CFALL		
HS	SOCCER GIRLS	50	WENTZ	DANA	2	2	SOCCER HS ASST COACH	CFALL		
HS	SOCCER GIRLS	0	MIDGLEY	HALEY	5	5	SOCCER HS ASST COACH	CFALL		
HS	SOCCER GIRLS	0	SUNDERLAND	MARA	12	10	SOCCER HS HEAD COACH	CFALL		
JH	SOCCER GIRLS	0	BUTINA	JOSHUA	2	2	SOCCER JH ASSISTANT	CFALL		
JH	SOCCER GIRLS	0	RAMOS	EUGENE	4	4	SOCCER JH HEAD COACH	CFALL		
HS	SOFTBALL	0	BROOKS	DANNY	19	15	HS SOFTBALL ASSISTANT	CSPR		
HS	SOFTBALL	0	FEASTER	ROBIN	3	3	HS SOFTBALL ASSISTANT	CSPR		
HS	SOFTBALL	0	GARBER	HANNA	4	4	HS SOFTBALL HEAD COACH	CSPR		
HS	SWIMMING	0	HERSHEY	BRITTANY	4	4	HS SWIMMING ASSISTANT COACH	CWNTR		
HS	SWIMMING	0	HORNER	CATHERINE	2	2	HS SWIMMING HEAD COACH	CWNTR		
HS	TENNIS BOYS	0	HELSEL	DOUGLAS	18	15	HS TENNIS HEAD COACH	CSPR		
HS	TENNIS GIRLS	0	HELSEL	DOUGLAS	18	15	HS TENNIS HEAD COACH	CFALL		
HS	TRACK	50	SAXTON	MITCHELL	5	5	HS TRACK ASSISTANT	CSPR		
HS	TRACK	50	CRAIGHEAD	G MICHAEL	19	15	HS TRACK ASSISTANT	CSPR		
HS	TRACK	0	CHRISTIANSSEN	CARL	12	10	HS TRACK ASSISTANT	CSPR		
HS	TRACK	50	HERSHEY	KEITH	5	5	HS TRACK ASSISTANT	CSPR		
HS	TRACK	50	MILLER	CARSON	10	10	HS TRACK ASSISTANT	CSPR		
HS	TRACK	0	BANH	STEVE	8	5	HS TRACK HEAD COACH BOYS	CSPR		
JH	TRACK	50	VACANT				JH TRACK ASSISTANT	CSPR		
JH	TRACK	50	MAISANO	MATTHEW	16	15	JH TRACK ASSISTANT	CSPR		
JH	TRACK	0	DIETERLE	KEITH	12	10	JH TRACK HEAD	CSPR		
HS	TRACK	0	WAY	ABIGAIL	5	5	HS TRACK HEAD COACH GIRLS	CSPR		
HS	VOLLEYBALL BOYS	0	BOUAROUY	JAIANNA	3	3	HS VOLLEYBALL ASSISTANT COACH	CSPR		
HS	VOLLEYBALL BOYS	0	DAVIS	HUNTER	4	4	HS VOLLEYBALL HEAD COACH	CSPR		
JH	VOLLEYBALL GIRLS	0	HESS	JAY	2	2	JH VOLLEYBALL ASSISTANT	CFALL		
HS	VOLLEYBALL GIRLS	0	SHAEFFER	EMMA	2	2	HS VOLLEYBALL HEAD COACH	CFALL		
JH	VOLLEYBALL GIRLS	0	HARRIS	LEAONARD	6	5	JH VOLLEYBALL HEAD	CFALL		
HS	VOLLEYBALL GIRLS	0	BYERS	SAVANNAH	3	3	VOLLEYBALL ASSISTANT	CFALL		
HS	WRESTLING	0	ORTIZ	LUCAS	7	5	WRESTLING ASSISTANT	CWNTR		
HS	WRESTLING	0	SIMMONS	JHARED	4	4	WRESTLING HS ASSISTANT	CWNTR		
HS	WRESTLING	0	COMBS	CHARLES	6	5	WRESTLING HEAD COACH	CWNTR		
JH	WRESTLING	50	VACANT				WRESTLING JH ASST	CWNTR		
JH	WRESTLING	50	VACANT				WRESTLING JH ASST	CWNTR		
JH	WRESTLING	0	MILLER	CARSON	16	15	WRESTLING JH ASST	CWNTR		
JH	WRESTLING	0	HERSHEY	BRANDON	16	15	WRESTLING JH HEAD	CWNTR		

First Name	Last Name	Assignment	Pay Frq	Paid Start	Paid End	Calculated Contract	Per Pay Period	YOS	Step
SUSAN	BRUNK	ELEM TEAM LEADER 3-5 SCIENCE & STEM	2	2/1/2027	6/30/2027	2915	1457.5	3	3
SUSAN	BRUNK	ELEM TEAM LEADER/MATH SPECIALIST	2	2/1/2027	6/30/2027	2915	1457.5	3	3
COURTNEY	COSTELLO	PUPIL PERSONNEL SRVC/SP ED GIFTED	2	2/1/2027	6/30/2027	2915	1457.5	3	3
MAUREEN	DAVIS	ELEM TEAM LEADER/MATH SPECIALIST	2	2/1/2027	6/30/2027	3795	1897.5	5	5
LANI	DELAPARRA	DEPT CHAIR WL 8-12 CONTENT SPECIALIST	2	2/1/2027	6/30/2027	3795	1897.5	5	5
ANNETTE	FECERA	CVVA K-12 DEPT CHAIRPERSON	2	2/1/2027	6/30/2027	2915	1457.5	3	3
TARA	FLICK	DEPT CHAIR SCIENCE - SECONDARY	2	2/1/2027	6/30/2027	3795	1897.5	6	5
LAURA	GINGRICH	ELEM TEAM LEADER/MATH SPECIALIST	2	2/1/2027	6/30/2027	3795	1897.5	6	5
KRISTI	MCSHERRY	PUPIL PERSONNEL SRVC/SP ED GIFTED	2	2/1/2027	6/30/2027	2255	1127.5	1	1
ASHLEIGH	HARBECK	ELEM TEAM LEADER K2 SCIENCE & STEM	2	2/1/2027	6/30/2027	3795	1897.5	5	5
JENNIFER	HARRINGTON	DEPT CHAIR ESL K-12	2	2/1/2027	6/30/2027	2585	1127.5	2	2
DAVID	HARTLAUB	DEPT CHAIR PE/HLTH/FCS K-12 CONTENT SPEC	2	2/1/2027	6/30/2027	3795	1897.5	5	5
SHAUN	KARLI	DEPT CHAIR ENGLISH 6-12 CONTENT SPECIAL	2	2/1/2027	6/30/2027	3795	1897.5	6	5
KIRSTIN	KELLY	PUPIL PERSONNEL SRVC/SP ED GIFTED	2	2/1/2027	6/30/2027	2915	1457.5	3	3
KATHARINE	KOCH	ELEM TEAM LEADER/READING SPECIALIST	2	2/1/2027	6/30/2027	3245	1622.5	4	4
ELIZABETH	KUHN	DEPT CHAIR SOCIAL ST/6-12 CONTENT SPEC	2	2/1/2027	6/30/2027	2915	1457.5	3	3
NANCY	LOPEZ	PUPIL PERSONNEL SRVC NURSES	2	2/1/2027	6/30/2027	6945	3472.5	23	20
AARON	MAGARO	DEPT CHAIR MUSIC/K12 CONTENT SPECIALIST	2	2/1/2027	6/30/2027	2915	1457.5	3	3
AMANDA	MANUEL	DEPT CHAIR MATH 6-12 CONTENT SPECIALIST	2	2/1/2027	6/30/2027	3795	1897.5	5	5
JOHN	MYERS	DEPT CHAIR ART K-12 CONTENT SPECIALIST	2	2/1/2027	6/30/2027	3795	1897.5	6	5
DAVID	PAUL	ELEM TEAM LEADER/READING SPECIALIST	2	2/1/2027	6/30/2027	3795	1897.5	6	5
CHRISTINA	PETERSON	DEPT CHAIR LIBRARY	2	2/1/2027	6/30/2027	4845	2422.5	12	10
TONYA	SANTAMARIA	DEPT CHAIR BUS ED/8-12 CONTENT SPECIALIS	2	2/1/2027	6/30/2027	2915	1457.5	3	3
AMANDA	SCHLEE	ELEM TEAM LEADER/READING SPECIALIST	2	2/1/2027	6/30/2027	3795	1897.5	6	5
JILL	SCHNADER	ELEM TEAM LEADER/MATH SPECIALIST	2	2/1/2027	6/30/2027	3795	1897.5	7	5
MEGHAN	SMECKER	PUPIL PERSONNEL SRVC/SP ED GIFTED	2	2/1/2027	6/30/2027	3795	1897.5	6	5
JAYME	SOLES	ELEM TEAM LEADER/READING SPECIALIST	2	2/1/2027	6/30/2027	2915	1457.5	3	3
EMMA	BOEKENKAMP	DEPT CHAIR TECH ED 6-12 CONTENT SPEC	2	2/1/2027	6/30/2027	2255	1127.5	1	1
IAN	MARWAHA	QUIZ BOWL ADVISOR	2	2/1/2027	6/30/2027	940	470	2	2
BRIAN	SCHLEE	MOCK TRIAL ADVISOR	2	2/1/2027	6/30/2027	2485	1242.5	6	5

**POSITIONS NOT ON EXTRA DUTY PAY
SCALE FOR 2026-2027 SCHOOL YEAR**

POSITION	2026-2027 SALARY
Mentors	\$950.00
Substitute Teachers	\$150.00 / day
Game Filming - Students	\$10 / 1 game
	\$15 / 2 games
Football Chain Crew	\$20 / varsity game
	\$20 / JV game
	\$15 / JH game
Board Secretary of Record (Board Meetings only)	Overtime Rate
Substitute Board Secretary of Record	Zone 2 Minimum Rate x 1.5

8/5/2026

★ CHARACTER

★ COMMUNITY

★ COMMITMENT



Conestoga Valley
SCHOOL DISTRICT

Summary of 2024-2025 Audit Report

Auditors Issue “Clean” Report



- PA School Code requires school districts to “undergo an annual financial audit conducted by an independent CPA firm.”
 - This audit is separate from state audits and federal programs monitoring
- Auditors, CLA (Clifton-Larson-Allen), issued a “clean” opinion on CV’s financials and internal controls for 2024/2025.
- Auditors also conducted the required audit on selected federal programs, also issued a “clean” opinion on compliance with the federal grant regulations and internal controls.
- Business Office has completed all required filings of the audited financial statements.



Summary of District Funds 2024/2025

As Originally Reported October 13, 2025



		General	Athletic	Food		Capital			Market Street
		Fund	Fund	Service	Construction	Reserve	Healthcare	BAA	Sports
		Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund
Fund Balance/Reserves	07/01/2024	15,330,813	31,478	3,273,645	34,709,006	7,509,112	3,655,383	260,150	183,511
Revenues		92,908,604	192,336	3,055,852	1,171,107	316,267	6,450,638	59,224	20,643
Expenditures		(94,630,160)	(224,438)	(2,752,044)	(18,858,889)	(1,016,183)	(7,028,411)	(57,318)	-
Fund Balance/Reserves	06/30/2025	13,609,257	(624)	3,577,453	17,021,224	6,809,196	3,077,610	262,056	204,154



Summary of District Funds 2024/2025

As Reported Per Final Audit Report



		General	Athletic	Food		Capital			Market Street
		Fund	Fund	Service	Construction	Reserve	Healthcare	BAA	Sports
		<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
Fund Balance/Reserves	07/01/2024	15,330,813	31,478	3,273,645	34,709,006	7,509,112	3,655,383	260,150	183,511
Revenues		92,965,651	192,336	3,055,852	2,875,658	316,267	6,450,638	59,224	20,643
Expenditures		(94,636,876)	(213,437)	(2,915,212)	(20,563,440)	(1,016,183)	(7,216,001)	(57,318)	-
Fund Balance/Reserves	06/30/2025	13,659,588	10,377	3,414,285	17,021,224	6,809,196	2,890,020	262,056	204,154





502 Mt. Sidney Rd., Lancaster, PA 17602

717.397.2421

www.conestogavalley.org



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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

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INDEPENDENT AUDITORS' REPORT

Board of School Directors
Conestoga Valley School District
Lancaster, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Emphasis of Matter

Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule - General Fund, the schedules of the District's proportionate share of the net pension liability - PSERS and pension plan contributions - PSERS, schedule of changes in OPEB liability - single employer plan, and the schedules of the District's proportionate share of the OPEB liability - PSERS and OPEB plan contributions - PSERS be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining fund financial statements and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining fund financial statements and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

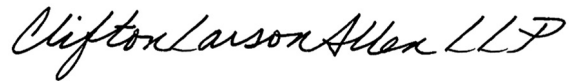
Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

CliftonLarsonAllen LLP

King of Prussia, Pennsylvania
July 17, 2026

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

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

DISTRICT PROFILE

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

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

FINANCIAL HIGHLIGHTS

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

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

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

Governmental Activities

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

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

Business-Type Activities

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

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

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

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

Fiduciary Funds

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

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

Notes to the Financial Statements

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

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

Other Information

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

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

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
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.

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

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

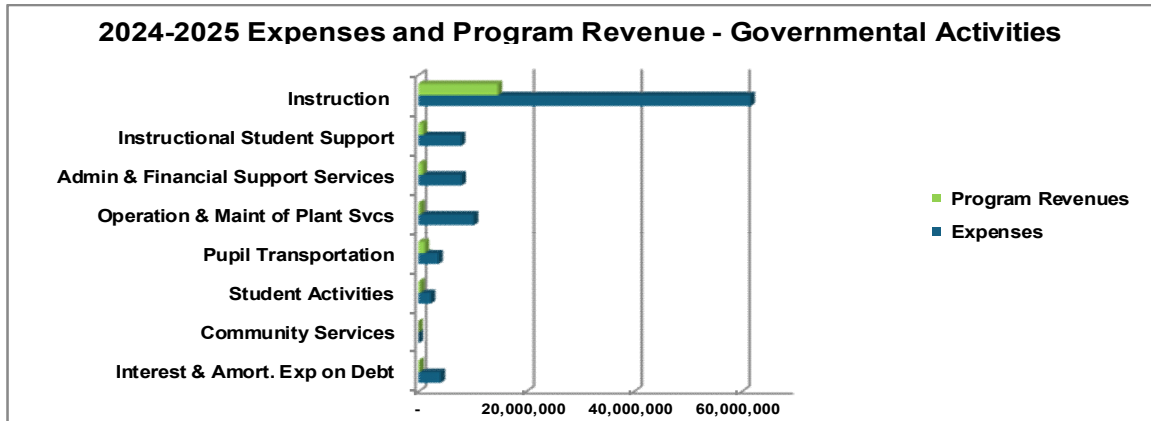
**STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2025 AND 2024**

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
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)	<u>\$ (4,096,351)</u>	<u>\$ 10,629,727</u>	<u>\$ 140,639</u>	<u>\$ 475,388</u>	<u>\$ (3,955,712)</u>	<u>\$ 11,105,115</u>

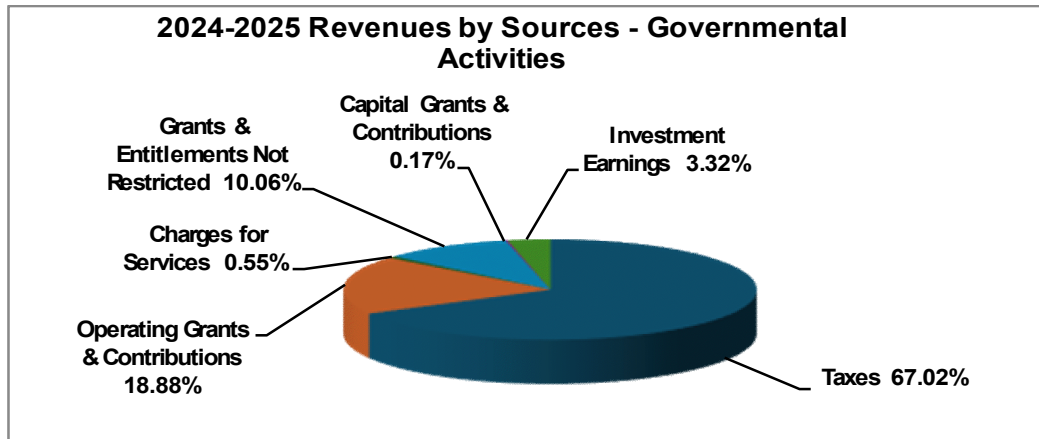
Overall, the District's financial position has remained stable but challenges such as increased medical costs, pension contributions, state-mandated programs and negotiated contracts have a potential to offset these gains in the future. Management of the District continues to aggressively implement cost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

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

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



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



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

GOVERNMENTAL FUNDS

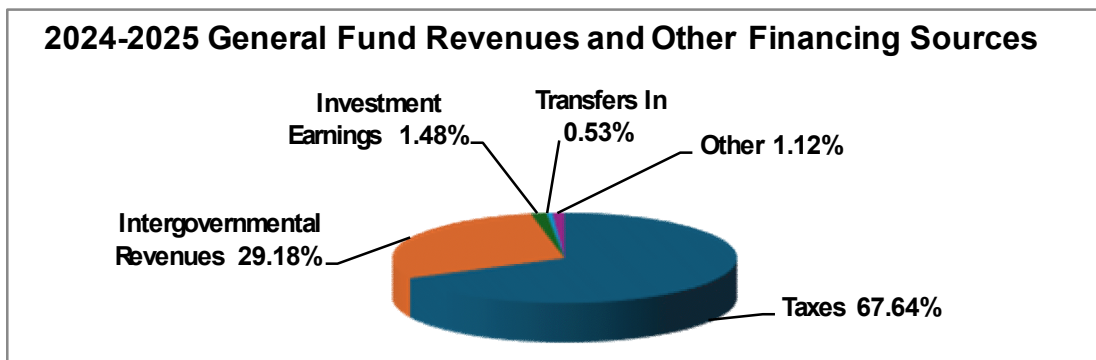
The governmental fund financial statements provide detailed information of the District's major funds. Some funds are required to be established by State statute while other funds are established by the District to manage monies restricted for a specific purpose. As of June 30, 2025, the District's governmental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

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

GENERAL FUND

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

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



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

General Fund Revenues and Other Financing Sources

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

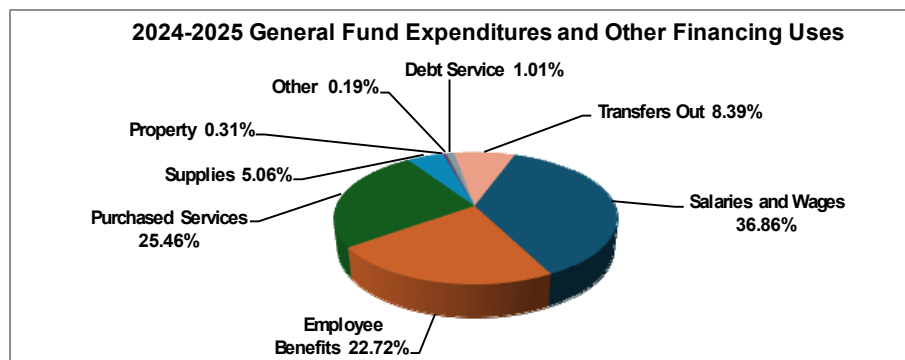
Intergovernmental revenues decreased primarily due to a decrease in Elementary and Secondary School Emergency Relief (ESSER) appropriations in 2024-2025 compared 2023-2024.

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

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

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

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



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

General Fund Expenditures and Other Financing Uses

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

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

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

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

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

CAPITAL PROJECTS FUND

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

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

DEBT SERVICE FUND

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

GENERAL FUND BUDGET INFORMATION

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

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

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

BUSINESS-TYPE ACTIVITIES AND FOOD SERVICE FUND

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

CAPITAL ASSETS

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

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

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

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

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

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

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

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

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

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

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CONTACTING THE DISTRICT FINANCIAL MANAGEMENT

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

FINANCIAL STATEMENTS

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

	Governmental 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	<u>56,814,142</u>	<u>2,077,723</u>	<u>58,891,865</u>
Noncurrent Assets			
Capital Assets, Not Being Depreciated	24,221,195	246,495	24,467,690
Capital Assets, Net of Depreciation/Amortization	<u>141,451,115</u>	<u>1,146,501</u>	<u>142,597,616</u>
Total Noncurrent Assets	<u>165,672,310</u>	<u>1,392,996</u>	<u>167,065,306</u>
Total Assets	<u>222,486,452</u>	<u>3,470,719</u>	<u>225,957,171</u>
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	<u>1,282,472</u>	<u>-</u>	<u>1,282,472</u>
Total Deferred Outflows of Resources	<u>30,592,855</u>	<u>-</u>	<u>30,592,855</u>
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	<u>136,413</u>	<u>48,467</u>	<u>184,880</u>
Total Current Liabilities	<u>17,161,938</u>	<u>56,436</u>	<u>17,218,374</u>
Noncurrent Liabilities:			
Due Within One Year	5,178,984	-	5,178,984
Due In More Than One Year	<u>232,459,231</u>	<u>-</u>	<u>232,459,231</u>
Total Noncurrent Liabilities	<u>237,638,215</u>	<u>-</u>	<u>237,638,215</u>
Total Liabilities	<u>254,800,153</u>	<u>56,436</u>	<u>254,856,589</u>
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	<u>993,000</u>	<u>-</u>	<u>993,000</u>
Total Deferred Inflows of Resources	<u>8,975,888</u>	<u>-</u>	<u>8,975,888</u>
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)	<u>(68,672,132)</u>	<u>2,021,287</u>	<u>(66,650,845)</u>
Total Net Position (Deficit)	<u>\$ (10,696,734)</u>	<u>\$ 3,414,283</u>	<u>\$ (7,282,451)</u>

See Accompanying Notes to Financial Statements.

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change In Net Position (Deficit)		
		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	<u>\$ 100,815,211</u>	<u>\$ 1,097,726</u>	<u>\$ 19,940,095</u>	<u>\$ 159,074</u>	(79,468,293)	(150,023)	(79,618,316)
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					<u>(249,615)</u>	<u>249,615</u>	<u>-</u>
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)					<u>(2,308,538)</u>	<u>-</u>	<u>(2,308,538)</u>
Net Position (Deficit) - Beginning of Year, Restated					(6,600,383)	3,273,644	(3,326,739)
NET POSITION (DEFICIT) - END OF YEAR					<u>\$ (10,696,734)</u>	<u>\$ 3,414,283</u>	<u>\$ (7,282,451)</u>

See Accompanying Notes to Financial Statements.

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

	General 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	<u>\$ 25,852,727</u>	<u>\$ 28,999,943</u>	<u>\$ -</u>	<u>\$ 512,783</u>	<u>\$ 55,365,453</u>
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	<u>11,812,368</u>	<u>5,169,524</u>	<u>-</u>	<u>1,285</u>	<u>16,983,177</u>
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	<u>13,669,963</u>	<u>23,830,419</u>	<u>-</u>	<u>511,498</u>	<u>38,011,880</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 25,852,727</u>	<u>\$ 28,999,943</u>	<u>\$ -</u>	<u>\$ 512,783</u>	<u>\$ 55,365,453</u>

See Accompanying Notes to Financial Statements.

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

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

See Accompanying Notes to Financial Statements.

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

	Major Funds			Nonmajor	
	General	Capital	Debt	Governmental	Total
	Fund	Projects	Service	Funds	
		Fund	Fund		
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	<u>\$ 13,669,963</u>	<u>\$ 23,830,419</u>	<u>\$ -</u>	<u>\$ 511,498</u>	<u>\$ 38,011,880</u>

See Accompanying Notes to Financial Statements.

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

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

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

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

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

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

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

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

(765,363)

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

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

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

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

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

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

	<u>Major Fund</u> <u>Food Service</u> <u>Fund</u>	<u>Internal</u> <u>Service</u> <u>Fund</u>	<u>Total</u>
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	<u>2,081,219</u>	<u>3,364,574</u>	<u>5,445,793</u>
Noncurrent Assets			
Capital Assets, Not Being Depreciated	246,495	-	246,495
Capital Assets, Net of Depreciation	<u>1,146,501</u>	<u>-</u>	<u>1,146,501</u>
Total Noncurrent Assets	<u>1,392,996</u>	<u>-</u>	<u>1,392,996</u>
Total Assets	3,474,215	3,364,574	6,838,789
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	<u>48,467</u>	<u>-</u>	<u>48,467</u>
Total Liabilities	<u>59,932</u>	<u>474,553</u>	<u>534,485</u>
NET POSITION			
Net Investment in Capital Assets	1,392,996	-	1,392,996
Unrestricted	<u>2,021,287</u>	<u>2,890,021</u>	<u>4,911,308</u>
Total Net Position	<u><u>\$ 3,414,283</u></u>	<u><u>\$ 2,890,021</u></u>	<u><u>\$ 6,304,304</u></u>

See Accompanying Notes to Financial Statements.

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

	<u>Major Fund</u> <u>Food Service</u> <u>Fund</u>	<u>Internal</u> <u>Service</u> <u>Fund</u>	<u>Total</u>
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	<u>2,915,212</u>	<u>7,216,001</u>	<u>10,131,213</u>
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)	<u>2,225,207</u>	<u>45,638</u>	<u>2,270,845</u>
CHANGE IN NET POSITION BEFORE TRANSFER	(108,976)	(765,363)	(874,339)
TRANSFERS IN	<u>249,615</u>	<u>-</u>	<u>249,615</u>
CHANGE IN NET POSITION	140,639	(765,363)	(624,724)
Net Position - Beginning of Year	<u>3,273,644</u>	<u>3,655,384</u>	<u>6,929,028</u>
NET POSITION - END OF YEAR	<u><u>\$ 3,414,283</u></u>	<u><u>\$ 2,890,021</u></u>	<u><u>\$ 6,304,304</u></u>

See Accompanying Notes to Financial Statements.

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

	<u>Major Fund</u> <u>Food Service</u> <u>Fund</u>	<u>Internal</u> <u>Service</u> <u>Fund</u>	<u>Total</u>
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	<u>-</u>	<u>(1,156,832)</u>	<u>(1,156,832)</u>
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	<u>1,676,571</u>	<u>-</u>	<u>1,676,571</u>
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	<u>(20,615)</u>	<u>-</u>	<u>(20,615)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	(20,615)	-	(20,615)
CASH FLOWS FROM INVESTING ACTIVITIES			
Earnings on Investments	<u>41,047</u>	<u>45,638</u>	<u>86,685</u>
Net Cash Provided by Investing Activities	<u>41,047</u>	<u>45,638</u>	<u>86,685</u>
NET CHANGE IN CASH	(1,323,853)	(510,889)	(1,834,742)
Cash - Beginning of Year	<u>3,216,506</u>	<u>3,149,507</u>	<u>6,366,013</u>
CASH - END OF YEAR	<u><u>\$ 1,892,653</u></u>	<u><u>\$ 2,638,618</u></u>	<u><u>\$ 4,531,271</u></u>

See Accompanying Notes to Financial Statements.

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

	<u>Major Fund Food Service Fund</u>	<u>Internal Service Fund</u>	<u>Total</u>
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	<u>\$ (3,364,304)</u>	<u>\$ (556,527)</u>	<u>\$ (3,920,831)</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION			
Noncash Noncapital Financing Activity			
USDA Donated Commodities	<u>\$ 183,268</u>	<u>\$ -</u>	<u>\$ 183,268</u>
Noncash Capital and Related Financing Activity			
Capital Contribution	<u>\$ 249,615</u>	<u>\$ -</u>	<u>\$ 249,615</u>

See Accompanying Notes to Financial Statements.

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

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

See Accompanying Notes to Financial Statements.

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

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

See Accompanying Notes to Financial Statements.

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

NOTE 1 ORGANIZATION AND PURPOSE

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Basis of Presentation

Government-Wide Financial Statements

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued)

The government-wide statement of net position (deficit) presents the financial position of the District which is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources and is classified in one of three components. Net investment in capital assets consists of capital assets net of accumulated depreciation/amortization and reduced by the outstanding balances of borrowing attributable to acquiring, constructing or improving those assets. The net position of the District is reported as restricted when constraints placed on net position use is either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position is the net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

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

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

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

Fund Financial Statements

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Governmental Funds

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

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

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

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

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

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

Revenue Recognition

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Expenditure Recognition

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

Proprietary Funds

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

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

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

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

Fiduciary Funds

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

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

Investments

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

Fair Value Measurements of Assets and Liabilities

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

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

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

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

Interfund Receivables and Payables

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

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

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

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

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

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

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

Unearned Revenues

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

Prepaid Items and Inventories

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

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

Capital Assets

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

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

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

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

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

Leases and Subscriptions

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

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

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

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Long-Lived Assets

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

Compensated Absences

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

Accrued Retirement Bonus

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

Long-Term Obligations

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

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

Pension

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pension (Continued)

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

Other Postemployment Benefits (OPEB)

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

PSERS OPEB Plan

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

District OPEB Plan

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

Deferred Outflows of Resources

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows of Resources (Continued)

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

Deferred Inflows of Resources

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Equity

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

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

Unassigned

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Equity (Continued)

Unassigned (Continued)

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

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

Use of Estimates

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

Implementation of New Accounting Pronouncements

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements

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

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

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

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

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

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

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Budgetary Information (Continued)

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

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

Expenditures in Excess of Appropriations

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

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

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

NOTE 4 DEPOSITS AND INVESTMENTS

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

Deposits

Custodial Credit Risk

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

Escrow Deposits

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

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

NOTE 4 DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

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

Investment Type	Fair Value	Due Within 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	<u>\$ 7,117,504</u>	<u>\$ 7,117,504</u>

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

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

Custodial Credit Risk

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

Interest Rate Risk

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

Credit Risk

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

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

NOTE 5 CAPITAL ASSETS

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

	Beginning 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	<u>\$ 153,369,304</u>	<u>\$ 37,547,151</u>	<u>\$ (25,244,145)</u>	<u>\$ 165,672,310</u>
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	<u>\$ 1,285,935</u>	<u>\$ 107,061</u>	<u>\$ -</u>	<u>\$ 1,392,996</u>

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

NOTE 5 CAPITAL ASSETS (CONTINUED)

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

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

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

NOTE 6 INTERNAL RECEIVABLES, PAYABLES, AND TRANSFERS

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

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

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

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

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

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

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

NOTE 7 CHANGE IN NONCURRENT LIABILITIES

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

	Beginning 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	<u>\$ 224,762,222</u>	<u>\$ 18,880,799</u>	<u>\$ (6,004,806)</u>	<u>\$ 237,638,215</u>	<u>\$ 5,178,984</u>

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

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

NOTE 8 GENERAL OBLIGATION DEBT

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

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

NOTE 8 GENERAL OBLIGATION DEBT (CONTINUED)

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

Description	Interest 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				<u>\$ 124,640,000</u>

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

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

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

NOTE 9 RIGHT-TO-USE LEASES PAYABLE

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

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

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

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

Future minimum lease payments under these leases are as follows:

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

NOTE 10 RIGHT-TO-USE SUBSCRIPTIONS PAYABLE

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

Future minimum lease payments under these leases are as follows:

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

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.

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

NOTE 11 PENSION PLAN (CONTINUED)

Benefits Provided

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

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

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

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

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

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

NOTE 11 PENSION PLAN (CONTINUED)

Contributions

Member Contributions

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

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

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

Employer Contributions

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

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

NOTE 11 PENSION PLAN (CONTINUED)

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

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

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

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

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

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

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

NOTE 11 PENSION PLAN (CONTINUED)

Actuarial Assumptions

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

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal - Level Percent of Pay
Investment Return	7.00%, included Inflation at 2.50%
Salary Growth	Effective Average of 4.50%, 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.

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

NOTE 11 PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

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

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

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

Asset Class	Target 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.

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

NOTE 11 PENSION PLAN (CONTINUED)

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

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

	1% Decrease 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	<u>\$ 123,448,877</u>	<u>\$ 93,713,217</u>	<u>\$ 68,603,558</u>

Pension Plan Fiduciary Net Position

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS

Single-Employer Defined Benefit OPEB Plan

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

OPEB Plan Membership

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

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

Funding Policy

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

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

OPEB Liability

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

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

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

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

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

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

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

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

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

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

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

Sensitivity of the OPEB Liability to Changes in the Discount Rate

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

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

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Methods and Significant Assumptions

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

Actuarial Cost Method	Entry Age Normal
Discount Rate	4.29% - Standards and Poors 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.

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Plan Description (Continued)

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

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

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

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

Benefits Provided

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

Employer Contributions

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

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

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

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

	Deferred Outflows 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	<u>\$ 1,282,472</u>	<u>\$ 993,000</u>

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

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

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions

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

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

Participation rate:

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

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

The following assumptions were used to determine the contribution rate:

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

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions (Continued)

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

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

Asset Class	Target 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.

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

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

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

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

	1% Decrease 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	<u>\$ 4,465,261</u>	<u>\$ 3,952,621</u>	<u>\$ 3,523,310</u>

OPEB Plan Fiduciary Net Position

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

NOTE 13 JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATION

Joint Ventures

Lancaster County Career and Technology Center

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

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

NOTE 13 JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATION (CONTINUED)

Joint Ventures (Continued)

Lancaster County Career and Technology Center Authority

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

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

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

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

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

NOTE 13 JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATION (CONTINUED)

Jointly Governed Organizations

Lancaster-Lebanon Intermediate Unit

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

Lancaster-Lebanon Joint Authority

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

Lancaster County Tax Collection Bureau

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

Lancaster County Academy

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

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

NOTE 14 CONTINGENCIES AND COMMITMENTS

Government Grants and Awards

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

Litigation

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

NOTE 15 RISK MANAGEMENT

Health Insurance

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

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

	<u>2025</u>	<u>2024</u>
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	<u>(7,310,961)</u>	<u>(6,937,962)</u>
Insurance Claims Liability - End of Year	<u>\$ 286,964</u>	<u>\$ 569,514</u>

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

NOTE 15 RISK MANAGEMENT (CONTINUED)

Property and Liability

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

Workers' Compensation

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

Unemployment

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

Other Risks

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

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

NOTE 16 TAX INCREMENT FINANCING DISTRICT

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

NOTE 17 RESTATEMENT OF BEGINNING NET POSITION

Change in Accounting Principle

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

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

NOTE 18 SUBSEQUENT EVENTS

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

	Budgeted Amounts			Variance Budget Positive (Negative)
	Original	Final	Actual	
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	<u>\$ (1,120,293)</u>	<u>\$ (1,120,293)</u>	(1,692,328)	<u>\$ (572,035)</u>
Fund Balance - Beginning of Year			15,362,291	
FUND BALANCE - END OF YEAR			<u>\$ 13,669,963</u>	

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

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

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	\$ 11,440,694	\$ 11,755,322	\$ 9,211,027	\$ 9,874,728	\$ 9,537,893	\$ 9,495,235	\$ 8,786,299	\$ 8,342,383	\$ 7,389,722	\$ 6,153,000
Contributions in Relation to the 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	<u>\$ 3,531,296</u>	<u>\$ 3,265,601</u>	<u>\$ 3,106,857</u>	<u>\$ 3,392,213</u>	<u>\$ 3,310,382</u>	<u>\$ 2,942,340</u>	<u>\$ 2,821,360</u>	<u>\$ 3,411,628</u>
Fiduciary Net Position as a Percentage of Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Payroll	\$ 35,323,592	\$ 25,565,188	\$ 25,565,188	\$ 26,248,252	\$ 26,248,252	\$ 24,934,528	\$ 24,934,528	\$ 24,178,245
Net OPEB Liability as a Percentage of Covered Payroll	10.00%	12.77%	12.15%	12.92%	12.61%	11.80%	11.32%	14.11%

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

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

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

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

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

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

	Capital 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	<u>1,016,184</u>	<u>19,825,127</u>	<u>20,841,311</u>
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	<u>-</u>	<u>(738,313)</u>	<u>(738,313)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>716,622</u>	<u>716,622</u>
NET CHANGE IN FUND BALANCE	(699,917)	(17,687,783)	(18,387,700)
Fund Balance - Beginning of Year	<u>7,509,112</u>	<u>34,709,007</u>	<u>42,218,119</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 6,809,195</u></u>	<u><u>\$ 17,021,224</u></u>	<u><u>\$ 23,830,419</u></u>

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

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

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

	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	<u>57,318</u>	<u>-</u>	<u>32,110</u>	<u>89,428</u>
EXCESS OF REVENUES OVER EXPENDITURES AND NET CHANGE IN FUND BALANCES	1,905	20,643	2,437	24,985
Fund Balance - Beginning of Year	<u>260,151</u>	<u>183,511</u>	<u>42,851</u>	<u>486,513</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 262,056</u></u>	<u><u>\$ 204,154</u></u>	<u><u>\$ 45,288</u></u>	<u><u>\$ 511,498</u></u>

SINGLE AUDIT

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

Federal Grantor/Pass-Through 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	<u>193,372</u>	<u>155,283</u>	<u>38,089</u>	<u>38,089</u>	<u>-</u>	<u>-</u>
Total ALN #84.010						1,217,403	155,283	1,308,141	1,308,141	246,021	-
Title II - Improving Teacher Quality	I	84.367	020-250096	07/01/24-09/30/25	171,371	136,224	-	162,151	162,151	25,927	-
Title II - Improving Teacher Quality	I	84.367	020-240096	07/01/23-09/30/25	146,288	<u>32,408</u>	<u>26,983</u>	<u>5,425</u>	<u>5,425</u>	<u>-</u>	<u>-</u>
Total ALN #84.367						168,632	26,983	167,576	167,576	25,927	-
Title III - Language Instruction LEP/ 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	<u>32,787</u>	<u>(240)</u>	<u>33,027</u>	<u>33,027</u>	<u>-</u>	<u>-</u>
Total ALN #84.365						66,011	(240)	73,590	73,590	7,339	-
Title IV - Student Support and 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	<u>41,492</u>	<u>4,989</u>	<u>36,503</u>	<u>36,503</u>	<u>-</u>	<u>-</u>
Total ALN #84.424						132,548	4,989	134,063	134,063	6,504	-
COVID-19 ARP - ESSER III	I	84.425U	223-210096	03/13/20-09/30/24	8,947,519	1,301,457	326,639	974,818	974,818	-	-
COVID-19 ARP ESSER 7%	I	84.425U	225-210096	03/13/20-09/30/24	695,422	<u>260,231</u>	<u>32,000</u>	<u>228,231</u>	<u>228,231</u>	<u>-</u>	<u>-</u>
Total ALN #84.425						1,561,688	358,639	1,203,049	1,203,049	-	-
Passed Through the Lancaster-Lebanon I.U.											
PA Training and Technical Assistance	I	84.027	062-240033	07/01/23-09/30/24	50,000	3,599	3,599	-	-	-	-
I.D.E.A. - Part B	I	84.027	062-250013	07/01/24-09/30/25	866,002	381,193	-	866,002	866,002	484,809	-
I.D.E.A. - Part B	I	84.027	062-240013	07/01/23-09/30/24	904,083	<u>554,992</u>	<u>554,992</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total ALN #84.027						939,784	558,591	866,002	866,002	484,809	-
I.D.E.A. - Part B, Section 619	I	84.173	131-240013	07/01/24-06/30/25	5,220	-	-	5,220	5,220	5,220	-
I.D.E.A. - Part B, Section 619	I	84.173	131-230013	07/01/23-06/30/24	6,426	<u>6,426</u>	<u>6,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total ALN #84.173						6,426	6,426	5,220	5,220	5,220	-
Total U.S. Department of Education						4,092,492	1,110,671	3,757,641	3,757,641	775,820	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Pass-Through 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.

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

NOTE 1 FEDERAL EXPENDITURES

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

NOTE 2 BASIS OF ACCOUNTING

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

NOTE 3 NONMONETARY FEDERAL AWARDS - DONATED FOOD

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

NOTE 4 ACCESS PROGRAM

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

NOTE 5 INDIRECT COSTS

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



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

Board of School Directors
Conestoga Valley School District
Lancaster, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Conestoga Valley School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Conestoga Valley School District's basic financial statements, and have issued our report thereon dated July 17, 2026.

Report on Internal Control Over Financial Reporting

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

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

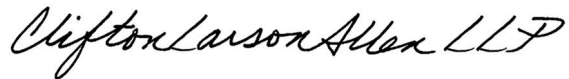
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

CliftonLarsonAllen LLP

King of Prussia, Pennsylvania
July 17, 2026



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

Board of School Directors
Conestoga Valley School District
Lancaster, Pennsylvania

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Conestoga Valley School District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

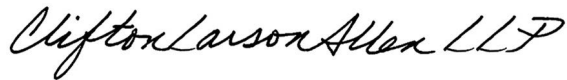
Report on Internal Control over Compliance

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

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

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

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

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

CliftonLarsonAllen LLP

King of Prussia, Pennsylvania
July 17, 2026

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

Section I – Summary of Auditors' Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Assistance Listing Number(s)

10.553
10.555

Name of Federal Program or Cluster

Child Nutrition Cluster
School Breakfast Program
National School Lunch Program

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

\$ 750,000

Auditee qualified as low-risk auditee?

 x yes _____ no

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

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

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

OTHER INFORMATION

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

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

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

	Municipality		
	East Lampeter 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	<u>\$ 601,717,400</u>
Total Taxable Assessed Value	<u>\$ 3,529,481,000</u>
10 Largest as a Percentage of Total Assessment	<u>17.05%</u>

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

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

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

Source: Pennsylvania State Tax Equalization Board

* Lancaster County underwent a countywide reassessment in 2018.

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

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

* Projected



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

Amendment to Agreement

This Amendment to the Agreement made this 21st day of July 2025, by and between the BOARD OF SCHOOL DIRECTORS (hereinafter referred to as “Board” or “Board of School Directors”) of the CONESTOGA VALLEY SCHOOL DISTRICT (hereinafter referred to as “District”), with its principal office located at 502 Mt.Sidney Rd, Lancaster, PA 17602, and DANIEL W. HARTMAN, Ed.D., (hereinafter referred to as “Superintendent” or “Dr. Hartman”).

Background: The District appointed Dr. Hartman to a five-year term to serve as its Superintendent of Schools beginning July 1, 2023. The terms and conditions related to Dr. Hartman’s employment were outlined in a mutually agreed upon Agreement, which was approved on April 11, 2023 (hereinafter “Agreement”). As permitted by Paragraph 12 of that Agreement, the parties wish to amend the Agreement to revise Appendices B and C of that Agreement to revise the “CVSD Superintendent Evaluation” form and Superintendent’s Performance Objectives for the 2026-2027 school year (hereinafter “Amendment.”)

Intending to be legally bound hereby, the parties hereto agree as follows:

1. Appendix B: The parties agree to amend Paragraphs 10.1, 10.2. and 10.3 of the “CVSD Superintendent Evaluation” form attached as Appendix B to the Agreement as follows:

10.1 Made acceptable and/or significant progress or fulfilled District Goals.

(Refer to District Goal document)

- a. Students
- b. Staff
- c. Operations
- d. Community

10.2 Properly addressed or completed Superintendent Goals.

(Refer to Superintendent Goal Document/Updates)

- a. Successfully facilitate the Comprehensive Planning Process for 2028-2030.
- b. Lead the facilitation of the search and selection process for the district’s new Chief Finance and Operations Officer (CFOO).
- c. Redesign the supervision and evaluation plan for Cabinet and Non-Act 13 administrators.

10.3

- a. Assisted Board in addressing or achieving Board Goals.

(Refer to Board Goal document)

2. Appendix C

Superintendent's Performance Objectives 2026-2027

(Refer to Superintendent's Goal Document/Updates)

1. Successfully facilitate the Comprehensive Planning Process for 2028-2030.
 - a. KPI: A draft of the comprehensive plan will be presented to the School Board by the second meeting in February 2027.
2. Lead the facilitation of the search and selection process for the district's new Chief Finance and Operations Officer (CFOO).
 - a. KPI: Recommended Candidate for CFOO is selected and presented to the School Board by April 01, 2027.
3. Redesign the supervision and evaluation plan for Cabinet and Non-Act 13 administrators.
 - a. KPI: New supervision process implemented for cabinet members during 2026-2027 school year.
 - b. KPI: New plan for supervision process of other non-Act 13 administrators developed for the 2027-2028 school year.

IN WITNESS WHEREOF, and intending to be legally bound hereby, the parties have caused this Agreement to be duly executed the day and year first written above.

CONESTOGA VALLEY SCHOOL DISTRICT:

By: _____
President, Board of School Directors Date

ATTEST: _____
Secretary, Board of School Directors Date

DR. DANIEL W. HARTMAN:

By: _____

Dr. Daniel W. Hartman, _____
District Superintendent Date

Conestoga Valley School District

Book: Policy Manual

Section: 100

Title: Sex Eligibility Criteria for Participation in Interscholastic Athletics

Code: 123.3

Status: Proposed

I. Background

The District offers its students the opportunity to participate on interscholastic athletic teams at both the middle school and senior high school levels. The District has historically offered students interscholastic athletic opportunities through separate boys' and girls' teams. The purpose of this policy is to define the sex-eligibility criteria for students to participate on those boys' and girls' interscholastic athletic teams.

II. Definitions

These terms shall have the following meanings for purposes of this policy:

“Biological sex” or “sex” – the biological distinction between male and female based on reproductive biology and genetic make-up determined at birth.

“boys’ team” – a District interscholastic athletic team designated for boys in Section VI of this policy.

“contact sport” – includes wrestling, football, basketball, field hockey, volleyball, baseball, softball, soccer, lacrosse and other sports whose purpose or majority activity involves bodily contact.¹

“girls’ team” – an interscholastic athletic team designated for girls in Section VII of this policy.

“interscholastic athletic team” – a District sponsored athletic team offered in PIAA sanctioned sport that competes against other secondary schools as identified in Sections VI and VII of this policy.

¹ 34 C.F.R. § 106.41(b); *Williams v. Bethlehem Area School District*, 998 F.2d 168, 173-174 (3d Cir. 1993) (discussing whether field hockey is a “contact sport” for purposes of Title IX); *West Virginia et al. v. B.P.J. by her next friend and mother, Heather Jackson*, No. 24-43 (U.S. June 30, 2026), Opinion of the Court at p. 16 (“The safety risks are at their apex in contact sports, such as soccer, basketball, field hockey, lacrosse and ice hockey, among others...And safety risks also exist in ostensibly non-contact sports, such as volleyball, where spiked balls can cause serious injuries, and softball, where line drives can similarly cause significant harm.”)

“mixed team” or “co-ed team” – a District interscholastic athletic team consisting of both boys and girls.

III. Authority

The District must offer interscholastic athletics in a manner that complies with state and federal laws and regulations, applicable court decisions, and the Lancaster-Lebanon League (“League”) and Pennsylvania Interscholastic Athletic Association (“PIAA”) by-laws and policies which apply to their participating member schools.

The Public School Code of 1949 authorizes the Board to establish reasonable rules and regulations for the management, control and supervision of athletics,² and consistent with that authority the Board has previously adopted Policies 123, 123.1, 123.2, 137.1 and 140.1, which address student eligibility criteria for athletics, participation guidelines and safety protocols for interscholastic athletics.

Policy 123 (Interscholastic Athletics) requires “the Board to offer opportunities for participation in interscholastic athletic programs to male and female students on an equal basis as is practical and without discrimination, in accordance with law and regulations.”³ In doing so, the State Board of Education⁴ and Title IX⁵ regulations allow the District to offer sex-segregated interscholastic athletic teams for boys and girls in contact sports or where the selection for interscholastic athletic teams is dependent upon a student’s competitive skills. The District is further guided by the factors outlined in Title IX regulations to ensure both boys and girls are afforded an equal opportunity to participate on interscholastic athletic teams.⁶

Because the District has historically offered students interscholastic athletic opportunities through separate boys’ and girls’ teams, the Board adopts this policy to place in writing the sex-eligibility criteria applicable to students wishing to participate in interscholastic athletics on boys’ and girls’ teams.

² 24 P.S. § 5-511(a)(“The board of school directors in every school district shall prescribe, adopt and enforce such reasonable rules and regulations as it may deem proper regarding (1) the management, supervision, control or prohibition of...athletics....”).

³ Policy 123 (Interscholastic Athletics)

⁴ 22 Pa. Code § 4.27(f) (“Interscholastic and intramural teams playing contact sports may be separated by sex, but this subsection may not be used to exclude students of either sex from participating in a sport.”)

⁵ 34 C.F.R. § 106.41(b) (“[A] recipient may operate or sponsor separate teams for members of each sex where selection for such teams is based upon competitive skill or the activity involved is a contact sport. However, where a recipient operates or sponsors a team in a particular sport for members of one sex but operates or sponsors no such team for members of the other sex, and athletic opportunities for members of that sex have previously been limited, members of the excluded sex must be allowed to try-out for the team offered unless the sport involved is a contact sport. For the purposes of this part, contact sports include boxing, wrestling, rugby, ice hockey, football, basketball and other sports the purpose or major activity of which involves bodily contact.”)

⁶ 34 C.F.R. § 106.41(c).

The Board's development of this policy is also consistent with the PIAA Bylaws⁷ and the U.S. Supreme Court's interpretation of Title IX, and its implementing regulations, which address the offering of sex-segregated interscholastic athletic teams,⁸ which delegates to the District any decision-making relating to the adoption and/or application of sex-based criteria that may be imposed to determine a student's eligibility to participate in interscholastic athletics on boys' and girls' teams.

IV. Application of Sex Eligibility Criteria for Interscholastic Athletics

The following sex eligibility criteria shall be applied to boys' and girls' teams in interscholastic athletics:

1. Student participation on boys' teams shall be limited to students of the male biological sex; provided, however, a student of the female biological sex may try out for, or participate on, a boys' team when a comparable interscholastic athletic team in the same sport is not offered for girls.
2. Student participation on girls' teams shall be limited to students of the female biological sex.
3. There shall be no sex eligibility criteria for a student to participate in co-ed (rifle), unified sports (track) or intramural sports programs that fall outside of the scope of interscholastic athletics and is open to all students, or for a student to serve a team manager for an interscholastic athletic team.

V. Reasons for Sex Eligibility Criteria in Interscholastic Athletics

Sex-segregated interscholastic athletic teams are being offered through separate boys' and girls' teams in recognition of the following facts and interests:

1. There are inherent physical differences between biological girls and boys.⁹
2. Allowing biological males to play on girls' teams can put girls at significant risk of injuries, especially in contact sports.¹⁰

⁷ 2025-2026 PIAA By-laws, Art. XVI, Section 1.E at p. 38 ("Where a student's sex is questioned or uncertain the decision on the school as to the student's sex will be accepted by the PIAA. In accordance with the Presidential Executive Order 14201...")

⁸ *West Virginia et al. v. B.P.J. by her next friend and mother, Heather Jackson*, No. 24-43 (U.S. June 30, 2026) (holding Title IX and the Equal Protection Clause does not prohibit an educational institution to provide separate women's and men's sports teams defined by biological sex).

⁹ *B.P.J.*, Opinion of the Court at p. 10 ("[T]he Title IX regulations allowed separate sports teams precisely because the biological difference between the sexes – namely, the inherent physical differences between biological women and biological men.").

¹⁰ *Id.* at p. 12 ("With respect to safety, allowing biological males to play on women's and girls' sports teams put women and girls at significant risk of injuries. The safety risks are particularly severe in contact sports.")

3. Allowing biological males to play on girls' teams can put biological female athletes at a serious disadvantage.¹¹
4. To comply with Title IX regulations, and court decisions interpreting them, the District will offer girls opportunity to try-out for contact sports teams designated for boys when no comparable girls' team exists.¹²
5. Ensure that the continued integrity of girls' teams are preserved¹³, and to avoid having girls' interscholastic athletic teams reclassified as a "mixed gender team" for post-season purposes under PIAA By-Laws, Article XVI, Section 4 (Mixed Gender Participation).¹⁴

VI. Designation and Sex Eligibility Criteria for Boys' Teams

The following interscholastic athletic teams are offered in the following seasons and offered as boys' teams:

Fall – football, soccer, cross country and golf

Winter – basketball, bowling, wrestling, and swimming & diving

Spring – baseball, track and field, tennis, volleyball and lacrosse

VII. Designation and Sex Eligibility Criteria for Girls' Teams

The following interscholastic athletic teams are to be offered in the following seasons and offered as girls' teams:

Fall – volleyball, soccer, field hockey, cross country, tennis, golf

Winter – basketball, swimming & diving.

Spring – softball, track and field, and lacrosse

VIII. Exempted Activities

¹¹ *Id.* ("And as to competitive fairness, allowing biological males to play on women's and girls' sports teams can put female athletes at a serious disadvantage.")

¹² 2025-2026 PIAA By-Laws, Art. XVI, Section 4.B ("Girls may play on a Boy's Team if the student's school does not sponsor a comparable Girls' Team in that sport.").

¹³ *Williams v. Bethlehem Area School District*, 998 F.2d 168, 175 (3d Cir. 1993) ("[W]e must note that although title IX and the regulation apply equally to boys as well as girls, it would require blinders to ignore that the motivation for promulgation of the regulation on athletics was the historic emphasis on boys' athletic programs to the exclusion of girls' athletic programs in high schools as well as colleges.")

¹⁴ 2025-2026 PIAA By-Laws, Art. XVI, Section 4.D ("For Postseason purposes, Mixed Gender Teams ... shall compete only in the sport classifications designated for boys.").

This policy shall not apply, or otherwise be construed to restrict or limit student participation due to either sex, in any of following District-sponsored activities:

1. Coed interscholastic athletic teams that may be designated by the District.
2. Intramural teams or sports, which are not considered a part of an interscholastic athletic program addressed under this policy, which may be offered by a District school.
3. The unified track team offered by the District.
4. The opportunity for a student to serve a team manager for an interscholastic athletic team.

IX. Policy Review

This policy shall be referred to the School Board's policy committee for review if any of the following occurs:

1. The Pennsylvania Supreme Court or Pennsylvania Commonwealth Court issue an opinion interpreting the Pennsylvania Human Relations Commission regulations at 16 Pa. Code. Chapter 41, Subchapter D as it relates to sex eligibility criteria for interscholastic athletics to the extent such ruling finds a transgender student may participate a sex-segregated interscholastic athletic team consistent with the student's gender identify.
2. The PIAA or League issues a new by-law, policy or an interpretation thereof relating to sex eligibility criteria for interscholastic athletics that is inconsistent with the terms of this policy.
3. A state or federal law becomes effective that addresses sex eligibility criteria for interscholastic athletics.

The purpose of this mandated review is to determine whether this policy shall be amended in any way in response to any of these legal developments. The School Board, in its discretion, may elect to review this policy at any time for any reason.

In the event the District's athletic opportunities change following the adoption of this Policy, the Superintendent and Athletic Director are authorized to make non-substantive revisions to this Policy solely for the purpose of updating the District's identified athletic opportunities to accurately reflect the programs offered by the District. Such revisions shall not require the formal policy adoption procedures set forth in Board Policy 003, provided they do not alter the substantive rights, obligations, or requirements established by this Policy.

X. Administrative Guidelines

The Superintendent and Athletic Director shall develop administrative guidelines necessary to implement and ensure compliance with this Policy. Such administrative guidelines shall be

implemented no later than one hundred eighty (180) days following the Board's adoption of this Policy and updated thereafter as needed.

DRAFT



Policy Number 716
Title Integrated Pest Management
Version v1 · 8/5/2026 · DRAFT

Integrated Pest Management

PURPOSE

The district shall utilize integrated pest management procedures to manage structural and landscape pests and the toxic chemicals used for their control in order to alleviate pest problems with the least possible hazard to people, property and the environment.

DEFINITIONS

Integrated Pest Management (IPM) is the **managed use of combined pest control alternatives, including cultural, mechanical, biological and chemical to most effectively prevent or reduce to acceptable levels damage caused by pests.**[\[1\]](#)

Integrated Pest Management Plan is a plan that establishes a sustainable approach to managing pests by combining biological, cultural, physical and chemical tools in a way that minimizes economic, health and environmental risks.[\[2\]](#)

AUTHORITY

The Board establishes that the district shall use pesticides only after consideration of the full range of alternatives, based on analysis of environmental effects, safety, effectiveness and costs.[\[3\]](#)[\[4\]](#)

The Board shall adopt an **IPM** Plan for district buildings and grounds that complies with policies and regulations promulgated by the Department of Agriculture.[\[2\]](#)[\[4\]](#)

The Board shall designate an employee to **facilitate IPM for the district. The designated employee will be referred to as the district's IPM Coordinator or as otherwise specified at the district.**

DELEGATION OF RESPONSIBILITY

The IPM Coordinator shall be responsible to implement the **IPM** Plan and to coordinate communications between the district and the approved contractor.

The IPM Coordinator shall be responsible to annually notify parents/guardians of the procedures for requesting notification of planned and emergency applications of pesticides in school buildings and on school grounds.^[5]

The IPM Coordinator shall maintain detailed records of all chemical pest control treatments for at least three (3) years. Information regarding pest management activities shall be available to the public at the district's administrative office.^[5]

{ ☒ } Appropriate personnel involved in making decisions relative to pest management shall participate in **periodic** training, **as needed**.

GUIDELINES

Pest management strategies may include education, exclusion, sanitation, maintenance, biological and mechanical controls, and site appropriate pesticides.

{ ☒ } An **IPM** Plan shall include the education of staff, students and the public about IPM policies and procedures.

When pesticide applications are scheduled **for district** buildings and grounds, the district shall provide notification **at least seventy-two (72) hours in advance** in accordance with law, including:^[5]

1. Posting a pest control sign in an appropriate area, **at the place to be treated. The sign shall remain in place for at least two (2) days following each planned treatment.**
2. Providing the pest control information sheet to all individuals working in the **affected** school building.
3. Providing required notice to all parents/guardians of students or to a list of parents/guardians who have requested notification of individual applications of pesticides.

Where pests pose an immediate threat to the health and safety of students or employees, the district may authorize an emergency pesticide application and shall notify by telephone any parent/guardian who has requested such notification.^[5]

PSBA Revision 5/26 © 2026 PSBA

Footnotes

[1] 7 PA Code 128.2
pacodeandbulletin.gov
pacodeandbulletin.gov
Legal Reference
[View source](#)

[2] 24 P.S. 772.1
palegis.us
palegis.us
Legal Reference
[View source](#)

[3] 3 P.S. 111.21
palegis.us
palegis.us
Legal Reference
[View source](#)

[4] 7 PA Code 128.1
pacodeandbulletin.gov
pacodeandbulletin.gov
Legal Reference
[View source](#)

[5] 24 P.S. 772.2
palegis.us
palegis.us
Legal Reference
[View source](#)

Regular Board Meeting

Monday, August 17, 2026 7:00 PM

District Administration Board Room , 502 Mt. Sidney Rd., Lancaster, PA 17602

1. **CALL TO ORDER**

- A. Welcome
- B. Pledge to the Flag
- C. Attendance
- D. Approval of Agenda

2. **COMMENTARY ON DISTRICT ACTIVITY**

- A. Board Commendations
- B. Superintendent Comments
- C. Board Comments
- D. Correspondence - Secretary

3. **PRESENTATIONS**

- A. Annual Report from VIA

4. **PUBLIC / PROFESSIONAL / STAFF INPUT**

- A. Public Comments - Specific to the Agenda
- B. Comments from CVEA
- C. Comments from Other Employee Groups

5. **CONSENT AGENDA**

- A. Approval of Minutes
- B. Approval of Financial Reports
- C. Approval of Superintendent's Report
- D. Approval of Local Independent Audit for 2024-2025
- E. Approval of Conestoga Valley High School Targeted Supports and Intervention (TSI) Plan
- F. Approval of Vector Solutions Agreement
- G. Approval of updated MOU with Union Community Care - Dental Outreach Services
- H. Approval of Transportation Contracts for 2026-2027
- I. Approval of CCIU and Conestoga Valley Marketplace agreement 2026-2027
- J. Approval of SOS Group, Inc renewal agreement
- K. Approval of 2026-2027 IU13 Title I Nonpublic Programs and Services Letter of Agreement
- L. Approval of 2026-2027 IU13 Title IIA NonPublic Programs and Services Letter of Agreement
- M. Approval of Title III Immigrant English Classes - Proposal with CV SEEDS 2026-2027
- N. Approval of Technology Equipment Sale
- O. Approval of EducArt renewal agreement for First 10 Play & Learns
- P. Approval of Renewal of Soliant Agreement - Paraprofessional Addendum

6. **ACTION / DISCUSSION ITEMS**

7. **INFORMATION REPORTS**

- A. Finance and Operations Report
- B. Curriculum and Instruction Report
- C. Federal Funds

8. **BOARD REPORTS**

- A. IU13 Report
- B. PSBA Report
- C. Lancaster County Academy Report

D. Lancaster County Career and Technology Center Report

E. Construction Team Update

F. Other Reports

9. **PUBLIC COMMENTS**

10. **BOARD MATTERS**

A. Board Announcements / Initiatives

B. Upcoming Board Meeting Dates

11. **ADJOURNMENT**