

COVID FINANCIAL PRESENTATION



Loyalsock Township School District
Leave Your Legacy



Loyalsock Township School District

-In a partnership with the community, our district seeks to instill in students high standards for academic achievement, integrity, leadership, service, and responsible citizenship within a safe and healthy learning environment.....

**COVID FINANCIAL PRESENTATION
September 2021**

-Gerald L. McLaughlin, Superintendent

-M. Daniel Egly, Business Manager



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COVID Relief Financial Information

- PA Commission on Crime and Delinquency (PCCD): \$177,914
- ESSER I- PA Department of Education: \$223,884
- ESSER II- PA Department of Education: \$956,494
- Special Education COVID-19 Impact Mitigation Grant: \$5,000
- ARP-ESSER III- PA Department of Education: \$1,934,711





PCCD

➤ **Term: 3/13/2020 – 10/30/2020
(Completed)**

- iPad Lease: \$152,370
- PPE Supplies: \$25,544
 - Masks/Face Shields
 - Hand Sanitizer
 - Plexiglass
 - Gloves
 - Cleaning Supplies
 - Thermometers

ESSER I

➤ **Term: 3/13/2020 - 06/30/2021
(Completed)**

- Chromebooks: \$101,500
- PPE Supplies: \$83,508
 - Masks, Cleaning Supplies, etc.
- Online Learning Platforms: \$29,610
- Technology: \$9,266





ESSER II

- Term: 3/13/2020 - 09/30/2022
(Budgeted 2021-2022 School Yr.)
- Maintain Existing Staff: \$716,744
- Schick & Middle School Summer Program:
\$75,000
- After School Programs: \$18,750
- Custodial Equipment: \$51,000
- HVAC Software System Upgrade: \$95,000

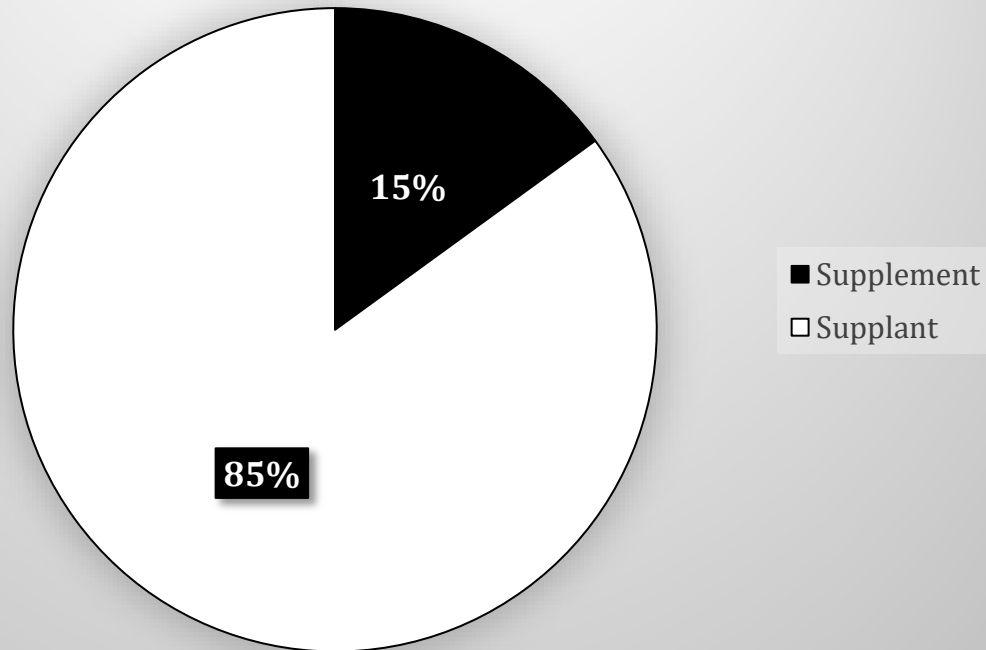
SPECIAL EDUCATION COVID-19 IMPACT MITIGATION GRANT

- Term: 10/06/2020 - 09/30/2021
(Completed)
- Newsela ELA: \$4,034
- Learning A - Z: \$871
- Second Step Curriculum: \$219





Supplement vs Supplant





➤ Why was supplanting necessary?

- The District did not raise taxes in 2019 & 2020. This resulted in \$560,000 of lost revenue to the District.
- Decreased interest rates resulted in \$125,000 less in interest income.
- State funding remained relatively flat from the previous year.
- Cyber Charter School increase in expense was \$400,000.
 - Out-of-District Cyber Charter School Tuition is not an ESSER allowable expense under the Federal & State guidelines.
- The District had roughly 200 students participate in our Lancer Learning Institute online program throughout the 2020-2021 school year.





PROS & CONS OF USING FEDERAL ESSER FUNDS

- **Supplanting Salary & Benefits**
 - Pros:
 - No federal purchasing guidelines
 - Local & State funds are available for other uses
 - Will reduce cyber/charter tuition costs in future because federal expenditures are deducted from the tuition formula.
 - Cons:
 - The District loses FICA reimbursement (50% of FICA expense) Approx. \$27,000
 - Requires time and effort reports for each person charged to a federal program/grant.
- **Purchasing Equipment or Supplies**
 - Pros:
 - No loss in FICA reimbursement
 - May purchase on state contract pricing
 - Cons:
 - Must follow federal bidding guidelines
 - Some cooperative purchasing agreements do not follow federal purchasing guidelines
- **Capital Expenditures**
 - Pros:
 - Offsets large expenses
 - Long-term benefit
 - Allows the district to pursue projects they otherwise would not be able to
 - Cons:
 - Must receive prior approval from PDE
 - Must meet federal & state procurement guidelines
 - Must be reasonable and necessary





**ESSER III – FUNDING AMERICAN RESCUE PLAN (ARP) ELEMENTARY
AND SECONDARY SCHOOL EMERGENCY RELIEF FUND**

- Term: 3/13/2020 – 9/30/2024
- Allocation: \$1,934,711 (Budgeted 2022-2023 & 2023-2024)
- Minimum of 20% to address learning loss (\$386,942)
 - “...implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs...”
 - “...ensure such interventions respond to students’ academic, social, and emotional needs..”
- Remaining Unassigned Grant Balance: \$1,547,769





THE ALLOWABLE COSTS FOR ESSER III ARE AS FOLLOWS:

(A) Any activity authorized by the Elementary and Secondary Education Act of 1965.

(B) Any activity authorized by the Individuals with Disabilities Education Act.

(C) Any activity authorized by the Adult Education and Family Literacy Act.

(D) Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006.

(E) Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.

(F) Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.

(G) Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.

(H) Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.

(I) Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.

(J) Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under the Individuals with Disabilities Education Act and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.

(K) Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.

(L) Providing mental health services and supports, including through the implementation of evidence-based full-service community schools.

(M) Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.

(N) Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by—

- (i) administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction;
- (ii) implementing evidence-based activities to meet the comprehensive needs of students;
- (iii) providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and
- (iv) tracking student attendance and improving student engagement in distance education.

(O) School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

(P) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

(Q) Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.

(R) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.





ARP-ESSER III- BUDGET DISCUSSION

- 20% dedicated to learning loss
 - LTMS and Schick Summer School Programs (2022, 2023, 2024)
 - HS/MS and Schick After School Programs (2021-2022, 2022-2023, 2023-2024)
 - Data Summit Initiative (2022,2023,2024)
 - Provide more support for students
 - Move several part-time paraprofessionals to full-time status
 - Continue to invest in social/emotional services to students and trauma support
- Unassigned ESSER Fund Balance
 - Upcoming Building Project(s):
 - HVAC and ventilation in the HS/MS gymnasiums
 - Air purification systems on our air handles and unit ventilators
 - Bipolar ionization
 - Cafeteria expansion at the HS/MS
 - Note: Reduce our debt service costs
 - Other Considerations:
 - Future iPad Lease Payments
 - Cyber Curriculum Costs
 - Maintain Existing Staff
 - Recommend allocating as much as possible to capital costs
 - One-time expenditures and non-recurring





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