

Loyalsock Township School District

Meeting of School Directors

May 8, 2024

7:00 p.m.

***Loyalsock Township School District
Secondary Campus
Multi-Purpose Room (D10/11)
2101 Loyalsock Drive
Williamsport, PA 17701***

AGENDA

- 1. Call to Order – President**
- 2. Pledge of Allegiance**
- 3. Administrative Report/Executive Session Purpose – Mr. Christopher Kenyon, Solicitor**
- 4. Roll Call – Mr. M. Daniel Egly, Board Secretary**

MEMBER

____ David Bjorkman
____ Charles W. Edmonds, Ed.D., Treasurer
____ Lynn Frey, Vice President
____ Hal C. Gee, Jr., President
____ Robert D. Leidhecker
____ JacLynne Lindsay

MEMBER

____ Tyler B. Richardson
____ Melvin E. Wentzel
____ Michael J. Zicoello
____ *Christopher Kenyon, Solicitor
____ *Gerald L. McLaughlin, Superintendent
____ *M. Daniel Egly, Business Mgr./Bd.Secretary
____ *(Non-Voting Member)

OTHERS

_____ Ashley Sekel, High School Principal
 _____ Bradley Grey, High School Dean of Students
 _____ Rachelle Ackerman, Middle School Principal
 _____ Dayne Waller, Middle School Assistant Principal
 _____ Marc Walter, Elementary Principal
 _____ Elizabeth Myers, Elementary Assistant Principal
 _____ Eric Gee, Director of Technology
 _____ Lisa Fisher, Supervisor of Special Education
 _____ Teri Key, Supervisor of Curriculum & Instruction

_____, *Williamsport Sun-Gazette*

5. **A. Recognition of Guests or Scheduled Speakers/Public Comments**
- Vex Robotics Presentation
 - Ben Hepburn
 - Local Audit Presentation by Larson, Kellett & Associates, P.C.

B. Public Comments Relative to Agenda Items

6. Minutes

A. Approval of Minutes

It is recommended (Board Secretary) the Board approve the Minutes of the following meetings:

- April 3, 2024 – School Board
- April 25, 2024 – Work Session

Motion:	Second:
Yes:	
No:	
Absent:	
Result:	

7. Finance

A. Approval of Bills – March 2024

It is recommended (Business Manager) the Board approve expenditures from March 1, 2024 through March 31, 2024, in the amount of \$4,395,815.83.

Motion: _____ Second: _____
 Yes: _____
 No: _____
 Absent: _____
 Result: _____

B. Treasurer's Report – March 2024

It is recommended (Business Manager) the Board approve the attached Treasurer's Report for the month of March 2024.

Motion: _____ Second: _____
 Yes: _____
 No: _____
 Absent: _____
 Result: _____

C. Student Activities Fund Quarterly Report

It is recommended (Business Manager) the Board approve the attached Student Activities Fund Quarterly Report for the period ended March 2024.

Motion: Second:
Yes:
No:
Absent:
Result:

D. Independent Auditors' Report

It is recommended (Business Manager) the Board accept the Independent Auditors' Report as submitted by the firm of Larson, Kellett & Associates, P.C., 40 Choate Circle, Montoursville, PA 17754, for the year ended June 30, 2023.

Motion: Second:
Yes:
No:
Absent:
Result:

E. 2024-2025 Proposed Final Budget

It is recommended (Business Manager) the Board adopt the 2024-2025 proposed final budget with revenues and expenditures of \$_____ with taxes as follows:

- Real Estate 15.35 mills (2023/2024-15.35 mills)
- Realty Transfer 1%
- Earned Income 1.65% (1.15% to Loyalsock Twp. School District; .50 to Loyalsock Twp.)
- Local Services Tax \$5/per individual employed within Loyalsock Township
- Business Privilege 1 mill/Wholesale Gross Sales
- Business Privilege 1.5 mills/Retail, Service or Rental Gross

Motion: Second:
ROLL CALL
Yes:
No:
Absent:
Result:

8. School/District Programs and Operations

A. Secondary – Program of Studies

It is recommended (Secondary Administration) the Board approve the attached Program of Studies for the Loyalsock Township High School and the Loyalsock Township Middle School for the 2024-2025 school year.

Motion: Second:
Yes:
No:
Absent:
Result:

B. Agreement with River Rock Academy

It is recommended (Superintendent) the Board approve the attached agreement with River Rock Academy, LLC, 129 Sullivan Street, Canton, PA 17724, for educational services during the 2023-2024 school year.

Motion: Second:
Yes:
No:
Absent:
Result:

C. Graduating High School Seniors

It is recommended (High School Administration) the Board approve the attached list of High School Seniors for the 2024 graduation, pending completion of all graduation requirements.

Motion: Second:
Yes:
No:
Absent:
Result:

D. Athletic Ticket Prices

It is recommended (Athletic Director) the Board approve the following athletic ticket prices for the 2024-2025 school year:

Basketball, Football, Volleyball, Soccer & Wrestling

- Varsity/JV – Adult \$5.00 *JV Football will be \$4.00/adult
- Varsity/JV – Student \$2.00
- J/H – Adult \$3.00
- J/H – Student \$2.00

SEASON PASS: \$150.00/Individual; \$250.00/Family

**The 2024-2025 athletic ticket prices reflect no increase.*

Motion:

Second:

Yes:

No:

Absent:

Result:

E. 2024-2025 School Breakfast/Lunch Prices

It is recommended (Business Manager) the Board approve the following school breakfast/lunch prices for the 2024-2025 school year:

Students will be entitled to one free breakfast and one free lunch each school day through the Community Eligibility Program.

-Additional Student Meal Prices:

*Elementary Student: Breakfast: \$2.25; Lunch: \$3.00

*Secondary Student: Breakfast: \$2.75; Lunch: \$3.75

-Adult Meal Prices: Breakfast: \$3.25; Lunch: \$5.25

**The 2024-2025 breakfast/lunch prices reflect a \$.25 increase.*

Motion:

Second:

Yes:

No:

Absent:

Result:

F. World Finals Odyssey of the Mind Competition

It is recommended (HS Administration) the Board approve a request received from Michelle Bartley. Mrs. Bartley is requesting to take approximately seven students (out-of-state) to the 2024 World Finals Odyssey of the Mind Competition in Ames, Iowa, from May 20-May 26, 2024.

Motion: Second:
Yes:
No:
Absent:
Result:

9. Personnel

A. Food Service Personnel

It is recommended (Business Manager) the Board appoint Dina Davidson as a full-time assistant cook supervisor (190 days) effective April 15, 2024. Ms. Davidson will receive an hourly rate of \$17.50.

Motion: Second:
Yes:
No:
Absent:
Result:

B. Appointment of Spring Athletic Personnel – Revised

It is recommended (Athletic Director) the Board appoint the attached revised list of spring athletic personnel (pending documentation) for the 2023-2024 sports season.

Motion: Second:
Yes:
Abstain:
No:
Absent:
Result:

C. School Resource/Police Officer

It is recommended (Superintendent) the Board appoint Jeffrey Vilello as a School Resource/Police Officer and to grant Jeffrey Vilello jurisdiction to exercise said authority and power of a School Resource/Police Officer for the Loyalsock Township School District, pending documentation/certification and an Order of the Court of Common Pleas of Lycoming County pursuant to the Public School Code at 24 P.S. § 2-201, *et seq.*

Motion: Second:
Yes:
No:
Absent:
Result:

D. LTESPA Personnel

It is recommended (Business Manager) that the Board terminate Timothy Herritt as a full-time custodial employee effective April 25, 2024.

Motion: Second:
Yes:
No:
Absent:
Result:

E. Summer Custodial/Maintenance Workers

It is recommended (Business Manager) the Board approve the attached list of custodial/maintenance employees for the summer of 2024. Summer custodial/maintenance employees will receive an hourly rate of \$14.00.

Motion: Second:
Yes:
No:
Absent:
Result:

F. Retirements/Resignations

The Board acknowledges notice of the following retirements/resignations:

- Bradley Grey; High School Dean of Students; Resignation tentatively June 30, 2024
- Scott Moll; Technology Specialist; Resignation effective May 6, 2024
- Suzanne Waters; Paraprofessional; Retirement effective June 13, 2024

10. Other

A. Treasurer for 2024-2025 School Year

Nomination of _____ by _____.
Seconded by _____.

It is recommended (Board) the Secretary cast the ballot electing _____ as
Treasurer for the 2024-2025 school year.

Motion: _____ Second: _____

Roll Call Vote

Yes:

No:

Absent:

Result:

B. Lycoming Career & Technology Center Budget

It is recommended (Superintendent) the Board approve the attached Lycoming Career &
Technology Center Budget (Resolution attached) for the 2024-2025 school year.

Motion: _____ Second: _____

Yes:

No:

Absent:

Result:

C. Contributions for Student Participation at World/National Competitions

It is recommended (Superintendent) the Board approve contributions of one-third of the
total estimated expenditures (not to exceed \$5,000) for student participation in the
following competition:

- Odyssey of the Mind Competition World Finals Competition

Motion: _____ Second: _____

Yes:

No:

Absent:

Result:

D. Purchase of Laser Cutter

It is recommended (Superintendent) the Board authorize the purchase of a laser cutter for automated manufacturing (see attached quote of \$31,338.10) for the technology education program from Forest Scientific Corporation, PO Box 510, 668 Elm Street, Tionesta, PA 16353, (PEPPM #2022-jem) at a District cost of \$19,125.10. Funds for this project will come from the Capital Projects Fund. It is noted that the District received funding in the amount of \$12,213.00 through a Venture Grant/Educational Improvement Tax Credit Program of the First Community Foundation Partnership of Pennsylvania.

Motion: _____ Second: _____
Yes: _____
No: _____
Absent: _____
Result: _____

E. PSBA 2024 Delegate Assembly – Voting Delegate

It is recommended (Board) the Board appoint _____ as a 2024 voting delegate to the PSBA 2024 Delegate Assembly.

Motion: _____ Second: _____
Yes: _____
No: _____
Absent: _____
Result: _____

F. Softball Field

It is recommended (Superintendent/Athletic Director) the Board approve the softball program to continue to utilize Short Park Softball Field while working with the Township to provide adequate amenities for the 2024-2025 school year. Additionally, the Board authorizes administration to continue to pursue other options for facilities for the softball program, and for this project to be considered part of a long-term facilities plan coinciding with the reduction of bond payments after the 2026-2027 school year.

Motion: _____ Second: _____
Yes: _____
No: _____
Absent: _____
Result: _____

11. Information/Discussion Items

A. Board Comments/Reports

- Community Wide Safety Committee – Mr. Bjorkman
- Recreation Board – Mr. Leidhecker & Mr. Zicolello
- Wellness Committee – Mr. Bjorkman
- IU 17 – Mr. Zicolello
- Act 48 Committee – Mr. Wentzel
- LycoCTC – Mrs. Frey
- The Lancer Foundation – Dr. Edmonds

B. Administrative Reports/Discussion

12. Public Comments & Responses to Public Comments at Previous Meeting

13. Upcoming Board Meeting – June 12, 2024 (Final Budget)

14. Adjournment

Motion:
Second:

Loyalsock Township School District

Meeting of School Directors

April 3, 2024

7:01 p.m.

***Loyalsock Township School District
Secondary Campus
Multi-Purpose Room (D10/11)
2101 Loyalsock Drive
Williamsport, PA 17701***

MINUTES

- 1. Call to Order – President**
- 2. Pledge of Allegiance**
- 3. Administrative Report/Executive Session Purpose – Mr. Christopher Kenyon, Solicitor**
6-6:57 p.m. Student Discipline; Contracts, Personnel
- 4. Roll Call – Mr. M. Daniel Egly, Board Secretary**

MEMBER

x David Bjorkman
x Charles W. Edmonds, Ed.D., Treasurer
x Lynn Frey, Vice President
x Hal C. Gee, Jr., President
x Robert D. Leidhecker
x JacLynne Lindsay

MEMBER

x Tyler B. Richardson
x Melvin E. Wentzel
x Michael J. Zicolello
x *Christopher Kenyon, Solicitor
x *Gerald L. McLaughlin, Superintendent
x *M. Daniel Egly, Business Mgr./Bd.Secretary
*(Non-Voting Member)

OTHERS

x Ashley Sekel, High School Principal
x Bradley Grey, High School Dean of Students
x Rachelle Ackerman, Middle School Principal
x Dayne Waller, Middle School Assistant Principal
x Marc Walter, Elementary Principal
x Elizabeth Myers, Elementary Assistant Principal
x Eric Gee, Director of Technology
x Lisa Fisher, Supervisor of Special Education
x Matthew Courter, *Williamsport Sun-Gazette*

- 5. A. Recognition of Guests or Scheduled Speakers/Public Comments**

B. Public Comments Relative to Agenda Items – None

6. Minutes

A. Approval of Minutes

It is recommended (Board Secretary) the Board approve the Minutes of the following meetings:

- March 6, 2024 – School Board
- March 20, 2024 – Work Session

Motion: Mrs. Frey

Second: Mr. Zicolello

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicolello

No: None

Absent: None

Result: Motion Carried

7. Finance

A. Approval of Bills – January 2024

It is recommended (Business Manager) the Board approve expenditures from January 1, 2024 through January 31, 2024, in the amount of \$1,313,238.91.

Motion: Dr. Edmonds

Second: Mr. Wentzel

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicolello

No: None

Absent: None

Result: Motion Carried

B. Treasurer's Report – January 2024

It is recommended (Business Manager) the Board approve the attached Treasurer's Report for the month of January 2024.

Motion: Mrs. Frey

Second: Mr. Bjorkman

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicolello

No: None

Absent: None

Result: Motion Carried

C. Approval of Bills – February 2024

It is recommended (Business Manager) the Board approve expenditures from February 1, 2024 through February 29, 2024, in the amount of \$1,066,399.21.

Motion: Mr. Leidhecker Second: Mr. Zicoello
Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello
No: None
Absent: None
Result: Motion Carried

D. Treasurer's Report – February 2024

It is recommended (Business Manager) the Board approve the attached Treasurer's Report for the month of February 2024.

Motion: Mrs. Lindsay Second: Dr. Edmonds
Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello
No: None
Absent: None
Result: Motion Carried

E. 2024-2025 Tentative Budget

Budget Presentation – Attached

It is recommended (Business Manager) the Board adopt the 2024-2025 tentative budget with revenues and expenditures of \$28,278,855 with taxes as follows:

- | | |
|----------------------|--|
| • Real Estate | 15.35 mills (2023/2024-15.35 mills) |
| • Realty Transfer | 1% |
| • Earned Income | 1.65% (1.15% to Loyalsock Twp. School District; .50 to Loyalsock Twp.) |
| • Local Services Tax | \$5/per individual employed within Loyalsock Township |
| • Business Privilege | 1 mill/Wholesale Gross Sales |
| • Business Privilege | 1.5 mills/Retail, Service or Rental Gross |

Motion: Dr. Edmonds Second: Mr. Wentzel

ROLL CALL

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello
No: None
Absent: None
Result: Motion Carried

- Motion: Mr. Richardson Second: Mr. Bjorkman
Mr. Wentzel provided the attached statement.
Yes: Bjorkman, Richardson, Zicolello
No: Edmonds, Frey, Gee, Leidhecker, Lindsay, Wentzel
Absent: None
Result: Motion Failed

10. Other

A. **Purchase of Technology Software/Hardware**

It is recommended (Director of Technology) the Board authorize the purchase of technology software/hardware, Juniper Network Switches and APC Uninterruptible Power supplies (see attached quote) from Applied Technology Services, 11615 Crossroads Circle, Suite J, Middle River, MD 21220, at a District cost of \$75,996.40. The District receives a 60% erate reimbursement with a total equipment cost of \$189,991.00. *Funds for this purchase will come from the general assigned fund balance fund (technology).*

Motion: Mr. Bjorkman Second: Mrs. Frey
Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello
No: None
Absent: None
Result: Motion Carried

B. **CSIU – Subscription of Hosted Software Services**

It is recommended (Business Manager/Director of Technology) the Board approve the attached rates for computer services (Exhibits 1a-1e and 2) with the Central Susquehanna Intermediate Unit for the 2024-2025 school year.

Motion: Mrs. Lindsay Second: Mr. Wentzel
Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello
No: None
Absent: None
Result: Motion Carried

C. **Award School Bus Bids – 2025 81-Passenger School Bus (2)**

It is recommended (Business Manager) the Board award the 2025 81-passenger two school bus bid (VINS: 4UZABRFC6SCUM9538 & 4UZABRFC8SCUM9539) at a total cost of \$239,071.80, to Rohrer Bus Sales, 1515 State Road, PO Box 100, Duncannon, PA 17020. *(Sourcewell Account #102623-TBB) Funds for the purchase will come from the Capital Projects Fund.*

Motion: Dr. Edmonds Second: Mr. Leidhecker
Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello
No: None
Absent: None
Result: Motion Carried

D. Purchase of Signs

It is recommended (Business Manager) the Board approve the attached proposal for the purchase of signs from WJ Strickler Signs, Inc., 3999 Carlisle St, New Oxford, PA 17350, (COSTARS # 032-E22-055), in the amount of \$19,450.00. *Funds for this project will come from the Capital Projects Fund.*

Motion: Mrs. Lindsay Second: Mrs. Frey
Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicolello
No: None
Absent: None
Result: Motion Carried

E. Adoption of Resolution – Student #29079

It is recommended the Board adopt the attached Resolution relating to Student #29079.

Motion: Mr. Wentzel Second: Mr. Zicoello

ROLL CALL

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello
No: None
Absent: None
Result: Motion Carried

F. Adoption of Resolution – Student #28122

It is recommended the Board adopt the attached Resolution relating to Student #28122.

Motion: Mrs. Frey Second: Mrs. Lindsay

ROLL CALL

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello
No: None
Absent: None
Result: Motion Carried

G. Adoption of Resolution – Student #24264

It is recommended the Board adopt the attached Resolution relating to Student #24264.

Motion: Mr. Wentzel Second: Mrs. Lindsay

ROLL CALL

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoletto
No: None
Absent: None
Result: Motion Carried

H. Adoption of Resolution – Student #27139

It is recommended the Board adopt the attached Resolution relating to Student #27139.

Motion: Mr. Bjorkman

Second: Dr. Edmonds

ROLL CALL

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello

No: None

Absent: None

Result: Motion Carried

I. Addendum to LTEA Agreement

It is recommended (Superintendent) the Board approve the attached Addendum #1 to the Agreement between Loyalsock Township School District and Loyalsock Township Education Association.

Motion: Mrs. Lindsay

Second: Mr. Bjorkman

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello

No: None

Absent: None

Result: Motion Carried

J. Addendum to LTESPA Agreement

It is recommended (Superintendent) the Board approve the attached Addendum #2 to the Agreement between Loyalsock Township School District and Loyalsock Township Education Support Professionals Association.

Motion: Mr. Leidhecker

Second: Mrs. Lindsay

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello

No: None

Absent: None

Result: Motion Carried

K. Name Access Road

It is recommended (Secondary Administration) the Board approve to name the access road off of Four Mile Drive as Lancer Drive. *It is noted that secondary staff & students voted to name the access road.*

Motion: Mr. Bjorkman

Second: Dr. Edmonds

Yes: Bjorkman, Edmonds, Frey, Gee, Leidhecker, Lindsay, Richardson, Wentzel, Zicoello

No: None

Absent: None

Result: Motion Carried

11. Information/Discussion Items

A. Board Comments/Reports

- Community Wide Safety Committee – Mr. Bjorkman
- Recreation Board – Mr. Leidhecker & Mr. Zicolello
- Wellness Committee – Mr. Bjorkman
- IU 17 – Mr. Zicolello
- Act 48 Committee – Mr. Wentzel
- LycoCTC – Mrs. Frey
- The Lancer Foundation – Dr. Edmonds

B. Administrative Reports/Discussion

Mr. Bjorkman provided the attached statement regarding safety and the establishment of a district-level Citizen Advisory Committee to be included as a topic at a future Work Session of the Board.

12. Public Comments – None

13. Upcoming Board Meeting – May 8, 2024 (Proposed Final Budget)

14. Adjournment @ 8:15 p.m.

Motion: Mrs. Frey
Second: Mr. Zicolello

M. Daniel Egly

Loyalsock Township School District

Work Session

April 25, 2024

6:00 p.m.

***Board Conference Room
1605 Four Mile Drive
Williamsport, PA 17701***

MINUTES

- 1. Call to Order – President**
- 2. Pledge of Allegiance**
- 3. Administrative Report/Executive Session Purpose – Mr. Christopher Kenyon, Solicitor**
8:18-9:00 p.m. Safety & Security; Personnel
- 4. Roll Call – Mr. M. Daniel Egly, Board Secretary**

MEMBER

x David Bjorkman
x Charles W. Edmonds, Ed.D., Treasurer
x Lynn Frey, Vice President
x Hal C. Gee, Jr., President
x Robert D. Leidhecker
x JacLynne Lindsay

MEMBER

x Tyler B. Richardson
x Melvin E. Wentzel
x Michael J. Zicolello
x *Christopher Kenyon, Solicitor
x *Gerald L. McLaughlin, Superintendent
x *M. Daniel Egly, Business Mgr./Bd.Secretary
*(Non-Voting Member)

OTHERS

x Eric Gee, Director of Technology

- 5. Discussion Items/Presentations**
 - Committees
 - Onboarding Process for New School Board Directors
 - Board Members expressed concerns regarding training received and discussed ways to improve.
 - Softball Field Options
 - Options were discussed (attached). Recommendation at next regular meeting for Option A for the 2024-2025 school year and to continue looking at options.

6. Public Comments – None

7. Upcoming Board Meeting – May 8, 2024

8. Executive Session – An Executive Session was held after the Work Session was adjourned to discuss Safety & Security and Personnel.

9. Adjournment @ 8:12 p.m.

Motion: Mrs. Frey

Second: Mrs. Lindsay

M. Daniel Egly

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - GENERAL FUND **Payment Dates:** 03/01/2024 - 03/31/2024 **Omit Dates:** 2024-03-31

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000063873	03/04/2024	BEN LORSON	STATE WRESTLING MEAL MONEY		304.00
0000063874	03/04/2024	CHRIS SPOTTS	CROSSING GUARD 2/26, 2/27, 2/28/24		66.00
0000063875	03/08/2024	ADELPHOI KETTERER CHARTER SCHOOL	TUITION (1) STUDENT 12/1-12/31/2023		2,656.96
0000063876	03/08/2024	AHOLD FINANCIAL SERVICES	TOKEN ECONOMY SYSTEM-JT		522.39
0000063877	03/08/2024	AMAZON CAPITAL SERVICES	SENSORY ROOM	KINDER SUPPLIES-FRIANT	7,378.37
0000063878	03/08/2024	ASCENDANCE TRUCKS PENNSYLVANIA LLC	BUS #18 PARTS-NEW ALTERNATOR	BUS #18 LABOR	1,421.88
0000063879	03/08/2024	BEN LORSON	GIRLS BASKETBALL STATE PLAYOFF MEAL MONEY	BOYS BASKETBALL STATE PLAYOFF MEAL MONEY	460.00
0000063880	03/08/2024	BI-LO SUPPLY	MAINT SUPPLIES	MAINT SUPPLIES-IN111125	70.81
0000063881	03/08/2024	CHRIS SPOTTS	CROSSING GUARD 3/5, 3/6, 3/7, 3/8/24		88.00
0000063882	03/08/2024	CM REGENT LLC	COBRA-FEBRUARY 2024		241.00
0000063883	03/08/2024	COMCAST CABLE	COMMUNICATIONS-DSC		15.90
0000063884	03/08/2024	CONSTELLATION NEWENERGY INC	ELECTRIC-1745 LOYALSOCK DR		447.74
0000063885	03/08/2024	CONTAINERS INC	MAINT SUPPLIES-SCHICK ARTROOM		60.00
0000063886	03/08/2024	DAVID TINI	MUSIC-BIRDLAND		50.99
0000063887	03/08/2024	DECKER INC	DOORWAY OFFICE SIGNS-SCHICK		176.15
0000063888	03/08/2024	DOROTHY R. WHITE MERTZ- OA & PC	BPT & LICENSES - MARCH 2024		5,188.00
0000063889	03/08/2024	ENGIE POWER & GAS LLC	HS	MS	4,209.53
0000063890	03/08/2024	ESS NORTHEAST LLC	REG ED SUB-HS	REG ED SUB-SCHICK	6,145.70
0000063891	03/08/2024	FRED HAMM INC.	HS	SCHICK	4,017.03
0000063892	03/08/2024	FULMER'S STORAGE TRAILERS	CONTAINER RENTAL		540.00
0000063893	03/08/2024	GLENN DRICK	FLEET SPECIALIST 2/26-2/29/24		540.00

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card ^ - Virtual Payment

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - GENERAL FUND **Payment Dates:** 03/01/2024 - 03/31/2024 **Omit Dates:** 2024-03-31

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000063894	03/08/2024	HILLYARD/MID-ATLANTIC	MAINT SUPPLIES		151.10
0000063895	03/08/2024	JOHN WHEELER	TOLL EXPENSE REIMBURSEMENT		10.00
0000063896	03/08/2024	JOHNSON CONTROLS FIRE PROTECTION LP	R & M of Equipment		246.88
0000063897	03/08/2024	LOWE'S	MAINT SUPPLIES	ITEMS FOR GREENHOUSE	596.60
0000063898	03/08/2024	LOYALSOCK CAFETERIA FUND	WALES VISITORS MEALS		65.00
0000063899	03/08/2024	MARCO TECHNOLOGIES LLC	MX-4100N DSC USAGE	MX-4100N DSC	300.22
0000063900	03/08/2024	MARSHALL DENNEHEY WARNER COLEMAN & GOGGIN PC	INTERIM SERVICES RENDERED THRU: NOV 30, 2023		4,407.00
0000063901	03/08/2024	MAYER eLECTRIC SUPPLY COMPANY INC	MAINT SUPPLIES-TRACK		469.95
0000063902	03/08/2024	NEPA BASEBALL COACHES ASSOCIATION	COACH & TEAM MEMBERSHIP 2023-24		30.00
0000063903	03/08/2024	NORTH CENTRAL SIGHT SRVC	SHREDDING HS		48.00
0000063904	03/08/2024	PA MEDIA GROUP	ADVERTISING-REQUEST FOR BIDS ON 2 PASSENGER BUSES	ADVERTISING	830.97
0000063905	03/08/2024	PENN STATE EXTENSION	POLYWOOD SIGN POSTS FOR SENSORY GARDEN		174.95
0000063906	03/08/2024	PENSKE TRUCK	OM PROP TRUCK-BARTLEY		356.64
0000063907	03/08/2024	PMT MACHINING INC	MACHINING OF TRACK PLATFORM		142.00
0000063908	03/08/2024	POWERSCHOOL GROUP LLC	TALENTED HIRE-ESSENTIALS 3/10/24-3/9/25		2,098.23
0000063909	03/08/2024	PPL ELECTRIC UTILITIES CORP	HS	MS	9,908.55
0000063910	03/08/2024	PRO SUPPLY	MAINT SUPPLIES	MS	921.75
0000063911	03/08/2024	QUADIENT LEASING USA INC	QTLY LEASE PYMT-POSTAGE MACHINE-HS		340.23
0000063912	03/08/2024	RIDDELL ALL AMERICAN SPORTS CORP	RECONDITIONING OF FOOTBALL HELMETS		5,279.19
0000063913	03/08/2024	SCHOOL SPECIALTY LLC	SUPPLIES-KINDERGARTEN		80.24

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FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - GENERAL FUND **Payment Dates:** 03/01/2024 - 03/31/2024 **Omit Dates:** 2024-03-31

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000063914	03/08/2024	STAPLES	MS	SCHICK	282.00
0000063915	03/08/2024	STAPLES ADVANTAGE	DESK CHAIR		109.99
0000063916	03/08/2024	SUPERIOR PLUS ENERGY SERVICES	GASOLINE 731500	BIODIESEL 731490	3,102.14
0000063917	03/08/2024	TULPEHOCKEN MOUNTAIN SPRING WATER	CONTAINER OF BOTTLED WATER		79.70
0000063918	03/08/2024	U-HAUL	HS BAND EVENT	MS BAND EVENT	48.11
0000063919	03/08/2024	UNITY SCHOOL BUS PARTS	PORTABLE CHILD RESTRAINT PCR (GEN5)		447.70
0000063920	03/08/2024	WARD'S NATURAL SCIENCE EST.	SCIENCE CONSUMABLES - AMY BRUNO		126.92
0000063921	03/08/2024	WEBB WEEKLY	ADVERTISING-FT MAINTENANCE EMPLOYEE		76.00
0000063922	03/13/2024	BEN LORSON	GIRLS BASKETBALL-STATES 2ND ROUND MEAL MONEY	BOYS BASKETBALL-STATES 2ND ROUND MEAL MONEY	600.00
0000063923	03/15/2024	95 PERCENT GROUP LLC	95 PHONIC BOOSTER BUNDLE		1,372.00
0000063924	03/15/2024	ADELPHOI KETTERER CHARTER SCHOOL	TUITION (1) STUDENT 2/1-2/29/24		3,155.14
0000063925	03/15/2024	ALAN HUFF	LUNCH/DINNER REIMBURSEMENT		10.00
0000063926	03/15/2024	AMERICAN HEART ASSOCIATION	AMERICAN HEART ASSOCIATION DONATIONS		1,287.75
0000063927	03/15/2024	ASHLEY SEKEL	CELL PHONE REIMBURSEMENT		195.00
0000063928	03/15/2024	BARRY KINLEY	LUNCH/DINNER REIMBURSEMENT		10.00
0000063929	03/15/2024	BEN LORSON	GIRLS BASKETBALL-STATES 3RD ROUND MEAL MONEY	CELL PHONE REIMBURSEMENT	795.00
0000063930	03/15/2024	BENEDICTS BUS SERVICE	DELUXE MOTORCOACH-BOYS BB STATE PAYOFF GAME		1,713.00
0000063931	03/15/2024	BLAST IU 17	MONTHLY WAN, TECH & DARTS- JANUARY 2024	SOUTH ACADEMY ESY 2023 ADDITIONAL PYMT	4,091.97
0000063932	03/15/2024	BRADLEY GREY	CELL PHONE REIMBURSEMENT		195.00

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FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - GENERAL FUND **Payment Dates:** 03/01/2024 - 03/31/2024 **Omit Dates:** 2024-03-31

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000063933	03/15/2024	BRIAN BAIR	WINTER GAME WORKER-SIDE BOARDS & CLOCK		305.00
0000063934	03/15/2024	CHRIS SPOTTS	CROSSING GUARD 3/11-3/15/24		110.00
0000063935	03/15/2024	DAYNE WALLER	CELL PHONE REIMBURSEMENT		195.00
0000063936	03/15/2024	DR. MATTHEW A REITZ	CONSULTANT FEE		1,800.00
0000063937	03/15/2024	DUANE HEVERLY	LUNCH/DINNER REIMBURSEMENT		20.00
0000063938	03/15/2024	ELIZABETH MEYERS	CELL PHONE REIMBURSEMENT		195.00
0000063939	03/15/2024	ERIC GEE	CELL PHONE REIMBURSEMENT		195.00
0000063940	03/15/2024	EVAN NAGY	WINTER GAME WORKER-SCORE KEEPER		550.00
0000063941	03/15/2024	FRED WHEELER	PIAA GAME WORKER-EVENT STAFF		150.06
0000063942	03/15/2024	GERALD MCLAUGHLIN	CELL PHONE REIMBURSEMENT		195.00
0000063943	03/15/2024	GLENN DRICK	FLEET SPECIALIST 3/4-3/8/2024		405.00
0000063944	03/15/2024	HEATHER WHARY	CELL PHONE REIMBURSEMENT	MILEAGE REIMBURSEMENT	222.74
0000063945	03/15/2024	JASON RUPPERT	PIAA GAME WORKER-EVENT STAFF		61.25
0000063946	03/15/2024	JEFF LACOE	PIAA GAME WORKER-EVENT STAFF		116.38
0000063947	03/15/2024	JESSICA HOPKINS	GAS REIMBURSEMENT		42.12
0000063948	03/15/2024	JOHN WHEELER	LUNCH/DINNER REIMBURSEMENT- WALES GROUP		20.00
0000063949	03/15/2024	JULIE COHICK	PIAA GAME WORKER-EVENT STAFF		116.38
0000063950	03/15/2024	JUSTICEWORKS YOUTHCARE INC.	REG ED-MS	REG ED-HS	6,006.50
0000063951	03/15/2024	KENNETH DIEHL	PIAA GAME WORKER-EVENT STAFF	LUNCH/DINNER REIMBURSEMENT	160.06
0000063952	03/15/2024	KIM MASSETTI	WINTER GAME WORKER-STATISTICS & SCOREBOOK		680.00
0000063953	03/15/2024	LARRY BREON	LUNCH/DINNER REIMBURSEMENT		30.00

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FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - GENERAL FUND **Payment Dates:** 03/01/2024 - 03/31/2024 **Omit Dates:** 2024-03-31

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards

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Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000063954	03/15/2024	LISA FISHER	CELL PHONE REIMBURSEMENT		195.00
0000063955	03/15/2024	LOYALSOCK CAFETERIA FUND	MS PARENT PRESENTATION REFRESHMENTS		50.00
0000063956	03/15/2024	M. DANIEL EGLY	CELL PHONE REIMBURSEMENT		195.00
0000063957	03/15/2024	MARC WALTER	CELL PHONE REIMBURSEMENT		195.00
0000063958	03/15/2024	MICHAEL FREDERICK	MILEAGE REIMBURSEMENT		13.27
0000063959	03/15/2024	MICHAEL SILVAGNI	ATHLETICS	BAND	20.00
0000063960	03/15/2024	MIKE MINNIER	PIAA GAME WORKER-EVENT STAFF		61.25
0000063961	03/15/2024	NOAH BOWER	CELL PHONE REIMBURSEMENT		195.00
0000063962	03/15/2024	RACHELLE ACKERMAN	CELL PHONE REIMBURSEMENT		195.00
0000063963	03/15/2024	SUSQUEHANNA HEALTH PHYSICIAN SERVICES	STUDENT DRUG TESTING	BUS DRIVERS DRUG TESTING	3,132.00
0000063964	03/15/2024	UPMC FREDDIE FU SPORTS MEDICINE CTR	EXTRA ATHLETIC TRAINING COVERAGE 11/3-11/30/23		500.00
0000063965	03/15/2024	WEX HEALTH INC.	HRA-HSA MONTHLY FEBRUARY 2024		360.50
0000063966	03/15/2024	WILMINGTON TRUST	FLAT FEE		780.00
0000063967	03/15/2024	ZAC MARTIN	REIMBURSE FOR SCIENCE LAB SUPPLIES		210.25
0000063968	03/18/2024	BEN LORSON	GIRLS BASKETBALL STATE SEMIFINAL MEAL MONEY		270.00
0000063969	03/22/2024	AARON HEPBURN	WINTER GAME WORKER- POSTSEASON-SCOREBOOK		170.00
0000063970	03/22/2024	ADVANCE AUTO PARTS	AUTO PARTS		32.71
0000063971	03/22/2024	AHOLD FINANCIAL SERVICES	WELLNESS LUNCH & LEARN		202.71
0000063972	03/22/2024	ALISON WALK	REIMBURSE DINNER @ PIMS CONFERENCE		29.50
0000063973	03/22/2024	AMERICAN WELDING & GAS INC.	ACETYLENE CYLINDERS-RENTAL		122.17

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Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000063974	03/22/2024	BAKER DISTRIBUTING COMPANY	MAINT SUPPLIES		20.13
0000063975	03/22/2024	BARB WERTZ	PIAA GAME WORKER-TRAINER		100.00
0000063976	03/22/2024	BENEDICTS BUS SERVICE	DELUXE MOTORCOACH-GIRLS BB TO PENN	DELUXE MOTORCOACH-GIRLS BB TO HAZELTON	7,242.00
0000063977	03/22/2024	BRANDON MULASKI	PIAA GAME WORKER-NEUTRAL SITE-SCOREBOARD		50.00
0000063978	03/22/2024	BRIAN BAIR	WINTER GAME WORKER-POSTSEASON-SCOREBOARD		25.00
0000063979	03/22/2024	BSN SPORTS LLC	CATCHER 2 COACH SYSTEM		465.45
0000063980	03/22/2024	CREATIVITY UNLIMITED IN PA.	OM STATE TOURNAMENT		200.00
0000063981	03/22/2024	DECKER INC	MS	HS	605.09
0000063982	03/22/2024	DOROTHY WHITE MERTZ	QTLY LOCAL SERVICES TAX PAYMENT		2,784.00
0000063983	03/22/2024	EDUCERE	ONLINE CLASSES		224.00
0000063984	03/22/2024	EGOLD FAX	FAX OVERAGE CHARGES 2/19-3/18/24		49.20
0000063985	03/22/2024	ENGIE POWER & GAS LLC	GAS-SCHICK	MS	2,690.24
0000063986	03/22/2024	EQUIPMENT DEPOT	EQUIPMENT PARTS		73.86
0000063987	03/22/2024	ERIC NAGY	PIAA GAME WORKERS-SCOREBOOK		80.00
0000063988	03/22/2024	ESS NORTHEAST LLC	REG ED SUB-HS	REG ED SUB-MS	15,788.31
0000063989	03/22/2024	FLINN SCIENTIFIC	SCIENCE LAB SUPPLIES - MARTIN		68.78
0000063990	03/22/2024	GLENN DRICK	FLEET SPECIALIST 3/4-3/9/2024		540.00
0000063991	03/22/2024	HILLYARD/MID-ATLANTIC	HS	MS	1,674.06
0000063992	03/22/2024	JEFF LACOE	PIAA GAME WORKER-NEUTRAL SITE-TICKETS		30.00
0000063993	03/22/2024	JOHN WHEELER	REIMBURSE GAS MONEY-WALES GROUP TRIP		64.41

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FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - GENERAL FUND **Payment Dates:** 03/01/2024 - 03/31/2024 **Omit Dates:** 2024-03-31

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards

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Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000063994	03/22/2024	KATE ADE	PIAA GAME WORKER-NEUTRAL SITE-TICKETS		80.00
0000063995	03/22/2024	KEYSTONE ADVERTISING SPECIALITIES	VAN DECALS		135.00
0000063996	03/22/2024	KIM MASSETTI	WINTER GAME WORKER-POSTSEASON-STATS	PIAA GAME WORKER-NEUTRAL SITE-SCOREBOARD	255.00
0000063997	03/22/2024	LARRY BREON	PIAA GAME WORKER-NEUTRAL SITE-CLOCK		80.00
0000063998	03/22/2024	LARSON KELLETT & ASSOCIATES	FINAL BILLING FOR AUDIT		9,330.00
0000063999	03/22/2024	LINDA LaCOE	PIAA GAME WORKER-NEUTRAL SITE-TICKETS		50.00
0000064000	03/22/2024	MADISON ENERGY INVESTMENT II LLC	HS	MS	7,759.16
0000064001	03/22/2024	MARC WALTER	PIAA GAME WORKER-ANNOUNCER		80.00
0000064002	03/22/2024	MARCO TECHNOLOGIES LLC	MX-4111N DSC UPSTAIRS	STAPLE CARTRIDGE	270.70
0000064003	03/22/2024	MAYER eLECTRIC SUPPLY COMPANY INC	MAINT SUPPLIES		176.79
0000064004	03/22/2024	MECHTLY COMMERCIAL DOOR LLC	MAINT TO SCHICK ENTRY & FIRE DOOR		1,400.00
0000064005	03/22/2024	NICK HEPBURN	WINTER GAME WORKER-POSTSEASON-SCOREBOOK		170.00
0000064006	03/22/2024	NOAH BOWER	PIAA GAME WORKER-NEUTRAL SITE-SCOREBOARD		50.00
0000064007	03/22/2024	PPL ELECTRIC UTILITIES CORP	ELECTRIC-SCHICK	ELECTRIC-2101 REAR	2,270.66
0000064008	03/22/2024	PRO SUPPLY	MAINT SUPPLIES		2,786.40
0000064009	03/22/2024	RIVER VALLEY TRANSIT AUTHORITY	STUDENT TRANSPORTATION		1,200.00
0000064010	03/22/2024	RONALD INSINGER	PIAA GAME WORKER-NEUTRAL SITE-TICKETS		30.00
0000064011	03/22/2024	SIEMENS INDUSTRY INC	HEATERS-SCHICK		844.14
0000064012	03/22/2024	STADIUM DIRT DESIGNS INC	BASEBALL INFIELD MIX		560.00

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FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - GENERAL FUND **Payment Dates:** 03/01/2024 - 03/31/2024 **Omit Dates:** 2024-03-31

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards
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Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000064013	03/22/2024	STAPLES	BLACK TONER CARTRIDGE-CK		87.06
0000064014	03/22/2024	SUGAR VALLEY RURAL CHARTER SCHOOL	TUITION (1) STUDENT		927.53
0000064015	03/22/2024	SUPERIOR PLUS ENERGY SERVICES	BIODIESEL 731490		3,435.98
0000064016	03/22/2024	SUSAN IACHINI	REIMBURSE PIM CONFERENCE EXP		513.48
0000064017	03/22/2024	THE HARTMAN AGENCY INC	2023-24 WORK COM 4 OF 4 QTRY INSTALL		8,994.25
0000064018	03/22/2024	THE LANCER FOUNDATION	THE LANCER FOUNDATION-VOL DEDUCTIONS		308.00
0000064019	03/22/2024	THE PENCIL STORE	KINDER SUPPLIES-FRIANT		114.85
0000064020	03/22/2024	TONY'S DELICATESSEN	GIFT CARD		50.00
0000064021	03/22/2024	TRANE US INC	MAINT SUPPLIES		765.96
0000064022	03/22/2024	UPMC	ATHLETIC TRAINING 1/1/2024-3/31/2024		6,420.00
0000064023	03/22/2024	VERIZON WIRELESS	WIRELESS CELL PHONES	VERIZON WIRELESS-MACH/MACH UNLIMITED	446.84
0000064024	03/22/2024	WILLIAMSPORT AREA SD	2024 VARSITY SOFTBALL TOURNAMENT FEE		150.00
0000064025	03/22/2024	WILLIAMSPORT SUN-GAZETTE	ADVERTISING		162.60
0000064026	03/22/2024	WILSON LANGUAGE TRAINING CORP	TITLE I SUPPLIES- DEITRICK		5,920.10
0000064027	03/22/2024	WINDSTREAM	COMMUNICATIONS		15.30
0000064028	03/22/2024	WMWA	WMWA-SCHICK	MS	5,626.59
0000064029	03/22/2024	YOUNG'S TRUCK REPAIR	SERVICE ON TRUCK		328.00
0000064030	03/25/2024	CHRIS SPOTTS	CROSSING GUARD 3/18-3/22/24		110.00
0000064031	03/28/2024	A-1 PORTABLE TOILETS	RENTAL OF PORTABLE TOILETS BASEBALL		285.00

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Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000064032	03/28/2024	ANTHEM SPORTS LLC	DOUBLE FIRST BASE SET & PRO STYLE MOLDED DOUBLE FIRST BASE		753.29
0000064033	03/28/2024	BARRY KINLEY	LUNCH/DINNER REIMBURSEMENT		10.00
0000064034	03/28/2024	BASTIAN TIRE SALES INC	MAINT SUPPLIES		55.35
0000064035	03/28/2024	BLAST IU 17	MONTHLY WAN-FEBRUARY 2024		1,430.40
0000064036	03/28/2024	BRADLEY GREY	REIMBURSE ETS CERT TRAINING		425.00
0000064037	03/28/2024	CARL PROBST	LUNCH/DINNER REIMBURSEMENT		10.00
0000064038	03/28/2024	CASEY WALLER	HEALTH INS PREMIUM		240.00
0000064039	03/28/2024	CHRISTIAN TYMESON	HEALTH INS PREMIUM		215.00
0000064040	03/28/2024	CM REGENT LLC	LIFE	LONG TERM DISABILITY	2,809.04
0000064041	03/28/2024	CREST/GOOD MFG CO INC	MAINT SUPPLIES		566.65
0000064042	03/28/2024	DECKER INC	MAINT SUPPLIES		205.39
0000064043	03/28/2024	DELTA DENTAL OF PENNSYLVANIA	EMPLOYEE CONTRIBUTIONS	SELF-PAYS	727.60
0000064044	03/28/2024	DRAKE ROAN	WINTER GAME WORKER- SCOREBOOK		90.00
0000064045	03/28/2024	DUANE HEVERLY	LUNCH/DINNER REIMBURSEMENT		10.00
0000064046	03/28/2024	EAST LYCOMING SCHOOL DISTRICT	JH BOYS SOCCER ENTRY FEE	JH GIRLS SOCCER ENTRY FEE	250.00
0000064047	03/28/2024	EDUCERE	ONLINE CLASSES		5,317.50
0000064048	03/28/2024	ESS NORTHEAST LLC	REG ED SUB-MS	REG ED SUB-HS	7,833.92
0000064049	03/28/2024	GAIL HILLS	HEALTH INS PREMIUM		40.00
0000064050	03/28/2024	GERALD MCLAUGHLIN	MILEAGE REIMBURSEMENT		372.52
0000064051	03/28/2024	GLENN DRICK	FLEET SPECIALIST 3/18-3/23/24		540.00
0000064052	03/28/2024	HIGHMARK BLUE SHIELD	VISION-EMPLOYEE PAID	RETIREE SELF PAYS	1,485.03

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0000064053	03/28/2024	JOHN WHEELER	WALES GROUP-LUNCH/DINNER REIMBURSEMENT		10.00
0000064054	03/28/2024	JOSEPH W. SMITH III	HEALTH INS PREMIUM		215.00
0000064055	03/28/2024	JOSTENS INC.	DIPLOMA-HS		15.75
0000064056	03/28/2024	KATIE DITTY	PIAA GAME WORKER-TRAINER		80.00
0000064057	03/28/2024	LARRY BREON	LUNCH/DINNER REIMBURSEMENT		10.00
0000064058	03/28/2024	LOYALSOCK CAFETERIA FUND	MARCH WELLNESS LUNCH & LEARN		400.00
0000064059	03/28/2024	LYCOMING CAREER & TECHNOLOGY CENTER	CTC PROGRAM STUDENT TUITION 10 OF 10 PYMT		21,712.98
0000064060	03/28/2024	LYCOMING VAULT & PRECAST, LLC	INLET RISER FOR SOFTBALL FIELD		186.00
0000064061	03/28/2024	LYCOMING-CLINTON JOINDER BOARD	OUTREACH SERVICES FY 23/24		35,000.00
0000064062	03/28/2024	MARCO TECHNOLOGIES LLC	MX-M465N MS/HS LIBRARY		116.89
0000064063	03/28/2024	MARK GODFREY	LUNCH/DINNER REIMBURSEMENT		10.00
0000064064	03/28/2024	MARSHALL DENNEHEY WARNER COLEMAN & GOGGIN PC	INTERIM SERVICES RENDERED THRU 2/29/24		1,985.23
0000064065	03/28/2024	MATTHEW A REITZ	CONSULTANT FEE		1,000.00
0000064066	03/28/2024	MAYER eLECTRIC SUPPLY COMPANY INC	MAINT SUPPLIES		285.34
0000064067	03/28/2024	MECHTLY COMMERCIAL DOOR LLC	SCHICK ENTRY DOOR-STRIKE & INSTALLATION		725.00
0000064068	03/28/2024	MICHAEL SILVAGNI	LUNCH/DINNER REIMBURSEMENT		10.00
0000064069	03/28/2024	PATRICIA COZZA	HEALTH INS PREMIUM		240.00
0000064070	03/28/2024	RIVERSIDE TECHNOLOGIES INC	FREESTYLE SUBLIMATED TURBO TRAINING TEES-HS ESPORTS		368.40
0000064071	03/28/2024	ROBERT M SIDES	MUSIC SUPPLIES-TINI		2,120.00
0000064072	03/28/2024	SAM'S CLUB DIRECT	MEMBERSHIP FEE		140.00

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0000064073	03/28/2024	SELINGSGROVE TRACK AND FIELD BOOSTERS	GIRLS HS TRACK & FIELD FEE	BOYS HS TRACK & FIELD FEE	400.00
0000064074	03/28/2024	STAPLES	GUIDANCE NEW DESK CHAIRS		259.98
0000064075	03/28/2024	SUPERIOR PLUS ENERGY SERVICES	BIODIESEL 731490		1,713.22
0000064076	03/28/2024	U-HAUL	RENTAL OF TRUCK-BAND CONCERT @ CAC		91.00
0000064077	03/28/2024	VICTORIA KROUT	HEALTH INS PREMIUM		215.00
0000064078	03/28/2024	YOAS SERVICES INC	MAINT SUPPLIES		450.30
0000064079	03/28/2024	YOUNG'S TRUCK REPAIR	PA STATE INSPECTION-GRAY TRUCK	PA STATE INSPECTION-CHEVY	82.00
* 0000ET5881	03/01/2024	MARCO TECHNOLOGIES LLC	MARCO AGREEMENT #025-1696237		5,822.06
* 0000ET5882	03/04/2024	AFLAC	AFLAC-SHORT TERM DISABILITY		539.25
* 0000ET5883	03/04/2024	UGI UTILITIES INC	UGI - SCHICK		20,279.05
* 0000ET5884	03/04/2024	UGI UTILITIES INC	HS	MS	53,570.51
* 0000ET5885	03/07/2024	NEOPOST USA INC	NEO POST INC-ADVANCE POSTAGE DSC		1,000.00
* 0000ET5886	03/08/2024	PA STATE INCOME TAX	PA INCOME TAX WITHHELD		13,953.75
* 0000ET5887	03/08/2024	ELECTRONIC PAYMENT TRANSFER	FIT WITHHOLDINGS	ER SOCIAL SECURITY	102,167.38
* 0000ET5888	03/08/2024	DELTA DENTAL OF PENNSYLVANIA	DENTAL CLAIMS PAID		1,703.00
* 0000ET5889	03/08/2024	VOYA FINANCIAL	EMPLOYEE CONTRIBUTION-RET VOY	EMPLOYER CONTRIBUTION	3,871.34
* 0000ET5890	03/08/2024	WEX HEALTH INC	HSA DISTRIBUTION		10,442.57
* 0000ET5891	03/08/2024	UGI UTILITIES	UGI-UNIT 1 SCHICK		351.46
* 0000ET5892	03/21/2024	NEOPOST INC	NEO POST INC-ADVANCE POSTAGE SCHICK		1,000.00
* 0000ET5893	03/22/2024	PSERS	PSERS-EMPLOYEE-RET	PSERS-EMPLOYEE-RET-POS	69,132.03

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card ^ - Virtual Payment

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - GENERAL FUND **Payment Dates:** 03/01/2024 - 03/31/2024 **Omit Dates:** 2024-03-31

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
* 0000ET5894	03/22/2024	PA STATE INCOME TAX	PA INCOME TAX WITHHELD		13,309.95
* 0000ET5895	03/22/2024	ELECTRONIC PAYMENT TRANSFER	FIT WITHHOLDINGS	EE SOCIAL SECURITY	97,017.57
* 0000ET5896	03/22/2024	DELTA DENTAL OF PENNSYLVANIA	DENTAL CLAIMS PAID		3,868.40
* 0000ET5897	03/22/2024	TSA CONSULTING GROUP INC	EE CONTRIBUTIONS	ER CONTRIB. MCLAUGHLIN-KM	29,771.24
* 0000ET5898	03/25/2024	PA DEPT OF LABOR & INDUSTRY	UNEMPLOYMENT COMPENSATION TAX		1,915.56
* 0000ET5899	03/22/2024	VOYA FINANCIAL	VOYA FINANCIAL-RET VOY-EMPLOYEE	VOYA FINANCIAL-EMPLOYER	3,747.94
* 0000ET5900	03/22/2024	WEX HEALTH INC.	HSA DISTRIBUTION		10,357.57
* 0000ET5901	03/25/2024	PSERS	RETIREMENT		1,054,558.27
* 0000ET5902	03/26/2024	MARCO TECHNOLOGIES LLC	MARCO AGREEMENT #025-1696237		6,072.06
* 0000ET5903	03/27/2024	M & T BANK	WILMINTON TRUST PAYMENT		2,358,350.00
* 0000ET5904	03/28/2024	LYCOMING COUNTY INSURANCE	ACTIVE-DIST EXPENSE	EMPLOYEE CONTRIBUTIONS	234,351.69
* 0000ET5905	03/29/2024	MUNICIPAL & SCHOOL INCOME	MUN & SCHOOL INCOME TAX		15,210.26

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card ^ - Virtual Payment

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GF - GENERAL FUND **Payment Dates:** 03/01/2024 - 03/31/2024 **Omit Dates:** 2024-03-31

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards

Sort: Payment Number

10 - GENERAL FUND	4,395,815.83
Grand Total All Funds	4,395,815.83
Grand Total Credit Cards	0.00
Grand Total Direct Deposits	0.00
Grand Total Manual Checks	0.00
Grand Total Other Disbursement Non-negotiables	4,112,362.91
Grand Total Procurement Card Other Disbursement Non-negotiables	0.00
Grand Total Regular Checks	283,452.92
Grand Total Virtual Payments	0.00
Grand Total All Payments	4,395,815.83

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card ^ - Virtual Payment

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
CASH RECEIPTS AND DISBURSEMENTS SUMMARY
FOR THE MONTH OF MARCH 31, 2024

WOODLANDS BANKS

BEGINNING BALANCE - MARCH 1, 2024 WOODLANDS CHECKING ACCOUNT GF:	3,802,560.06
Delinquent Taxes	36,947.90
Earned Income Tax	465,942.72
Interest	24,386.53
Ipad Revenue	4,487.75
Miscellaneous Revenue	345.75
Recoverable Disbursements - Insurance	7,524.51
Recoverable Disbursements - Other	122.96
Rental Income	1,700.00
Real Estate Transfer	25,383.96
Donation/Grant	2,000.00
Pay to Play	740.00
Local Services Tax	7,767.94
Real Estate Taxes	33,791.67
Athletic Admissions	3,017.72
Total Receipts:	614,159.41
Transfer from PLGIT	5,000,000.00
Total Funds Available:	9,416,719.47
Disbursements: Accts Payable Expenses	4,395,815.83
Net Payroll	599,931.43
Total Disbursements:	4,995,747.26
Ending Balance - Woodland's Checking Account GF Yield 4.75%	4,420,972.21
Ending Balance - Woodland's Federated Government Obligations T/M Fund Yield 4.20%	9,023.57
Ending Balance - Woodland's 12 Month CD - Trustone Financial Yield 5.35%	250,000.00
Ending Balance - Woodland's 18 Month CD - Morgan Stanley Yield 4.84%	250,000.00
Ending Balance - Woodland's 12 Month CD - Flagstar Bank Yield 4.80%	250,000.00
Ending Balance - Woodland's 24 Month CD - Sallie Mae Bank Yield 4.83%	250,000.00
Ending Balance - Woodland's 30 month CD - UBS Bank Yield 4.84%	250,000.00
Ending Balance - Woodland's 24 Month CD - Wells Fargo Bank Yield 4.83%	250,000.00
Ending Balance - Woodland's - 12 Month CD - JP Morgan Chase Yield 5.45%	250,000.00
Ending Balance - Woodland's 12 Month CD - Ally Bank Yield 5.30%	250,000.00

Ending Balance - PLGT 12 Month CD FBOI Yield 5.34%	247,684.89
Ending Balance - PLGT 12 Month CD, BOC, NY Yield 5.26%	248,557.09
Ending Balance - PLGT 12 Month CD, WESTPOINTE BANK Yield 5.75%	241,093.40
Ending Balance - PLGT 12 Month CD, FFSB Yield 5.80%	241,137.69
Ending Balance - PLGT 12 Month CD, FPB&T Yield 5.20%	248,428.92
Ending Balance - PLGT 12 Month CD, UFB Yield 5.80%	248,322.11
Ending Balance - PLGT 12 Month CD, FIRST BANK OF OHIO Yield 5.75%	241,093.40
Ending Balance - PLGT 12 Month CD, DMB COMMUNITY BANK Yield 5.65%	241,004.82
Ending Balance - PLGT 12 Month CD, SCHERTZ BANK & TRUST Yield 5.75%	241,093.40
Ending Balance - PLGT 12 Month CD, VALLEY STATE BANK Yield 5.60%	240,960.53
Ending Balance - PLGT 12 Month CD, NEXBANK Yield 5.65%	241,004.82
Ending Balance - PLGT 12 Month CD, BANK OF MONTGOMERY Yield 5.75%	241,093.40
Ending Balance - PLGT 12 Month CD, FNBM Yield 5.60%	114,354.15
Ending Balance - PLGIT General Fund Yield 5.18%	<u>3,254,312.75</u>
TOTAL GENERAL FUND ENDING BALANCE MARCH 31, 2024:	12,720,137.15 =====

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
GENERAL FUND
CASH RECEIPTS AND DISBURSEMENTS SUMMARY
FOR THE MONTH OF MARCH 31, 2024
Average Yield 5.18%

PLGIT

BEGINNING BALANCE - MARCH 1, 2024 PLGIT GENERAL FUND:

7,549,080.67

Receipts:

Comm of PA - Retirement Subsidy	561,103.34
Comm of PA - Special Ed Subsidy	136,067.00
Comm of PA - Charter Schools Deduction	(113,662.23)
Comm of PA - SD Transportation	42,865.18
Federal Programs - Title I #013-240234 Improving Basic Programs	23,357.85
Federal Programs - Title II #020-240234 Improving Teacher Quality	3,224.31
Federal Programs - Title IV #144-240234 Title IV - Student Support and Academic Enrichment	1,843.69
Federal Programs- ARP ESSER III. #223-210234	35,176.56
Interest	19,960.73

Total Receipts:

709,936.43

Total Funds Available:

8,259,017.10

Disbursements:

Wire Transfer to Woodlands General Fund #3262	5,000,000.00
February Purchase Card Transactions	4,704.35

Total Disbursements:

5,004,704.35

ENDING BALANCE - PLGIT GENERAL FUND MARCH 31, 2024:

3,254,312.75
=====

CAPITAL RESERVE FUND
CASH RECEIPTS AND DISBURSEMENTS SUMMARY
FOR THE MONTH OF MARCH 31, 2024
Average Yield 5.18%

PLGIT

BEGINNING BALANCE - MARCH 1, 2024 PLGIT CAPITAL RESERVE

1,249,408.19

Receipts:

Interest - PLGIT Regular	5,419.15
Transfer	-

Total Receipts:

5,419.15

Total Funds Available:

1,254,827.34

Disbursements:

Checks:

Total Disbursements:

-

Less Outstanding Checks:

ENDING BALANCE - PLGIT CAPITAL RESERVE MARCH 31, 2024:

1,254,827.34
=====

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
CAPITAL RESERVE CONSTRUCTION FUND
CASH RECEIPTS AND DISBURSEMENTS SUMMARY
FOR THE MONTH OF MARCH 31, 2024
Average Yield 5.18%

		PLGIT
BEGINNING BALANCE - MARCH 1, 2024 CAPITAL RESERVE CONSTRUCTION FUND		3,148,415.54
Receipts:	Transfer from GF	-
	Interest	13,918.43
Total Receipts:		13,918.43
Total Funds Available:		3,162,333.97
Disbursements:		
Checks:		
	1280 Ace TA lock & Safe	4,485.30
	1281 Mechtly Commercial Door	12,700.00
	1282 Marotta/Main	9,157.50
	1283 Hawbaker Engineering	6,980.00
Total Disbursements:		33,322.80
Less Outstanding Checks:		
	1280 Ace TA lock & Safe	4,485.30
		4,485.30
CAPITAL RESERVE CONSTRUCTION FUND MARCH 31, 2024:		3,133,496.47
		=====
TOTAL ENDING BALANCE - MARCH 31, 2024 CAPITAL RESERVE FUND:		4,388,323.81
		=====

Loyalsock Township School District
Student Activity Fund Account Balances
Quarter Ended March 31, 2024

Middle School

<u>Student Activity</u>	Fund Amount as of 3/31/24	Fund Amount as of 12/31/23	Fund Amount as of 09/30/23
Band	\$ 1,938.17	\$ 1,938.17	\$ 1,908.17
Cheerleading	1,157.11	1,157.11	1,621.03
6th Grade Student Activity	952.77	952.77	886.11
7th Grade Student Activity	952.77	952.77	886.11
8th Grade Student Activity	345.72	345.72	534.14
Yearbook	950.92	950.92	950.92
MS Football	50.06	50.06	50.06
MS Student Council	705.46	705.46	705.46
MS Spanish Club	127.49	127.49	127.49
MS Track & Field	85.89	85.89	85.89
MS FBLA	275.34	275.34	275.34
MS Impact	5,676.11	6,062.69	6,062.69
MS Vex Robotics	1,608.71	2,231.26	2,231.26
Clearinghouse Interest	27.75	25.79	23.78
Total	\$ 14,854.27	\$ 15,861.44	\$ 16,348.45

High School

<u>Student Activity</u>	Fund Amount as of 3/31/24	Fund Amount as of 12/31/23	Fund Amount as of 09/30/23
Athletic Training	\$ 1,294.64	\$ 1,294.64	\$ 1,294.64
Band	84.51	84.51	84.51
Baseball	1,948.34	1,948.34	1,948.34
Boys Basketball	332.52	332.52	332.52
Boys Soccer	7,465.30	8,200.78	7,836.78
Chorus	311.36	311.36	311.36
Class of 2025	5,838.33	6,738.33	4,154.33
Class of 2024	4,858.28	6,929.28	6,237.91
Class of 2026	4,565.51	4,415.51	3,541.09
Drama Club	1,724.51	1,953.51	1,953.51
Eco-Act	201.93	201.93	201.93
Girl's Basketball	8,179.53	12,595.53	19,293.16
Girl's Soccer	10,805.32	9,019.32	11,243.12
Golf	223.77	223.77	548.97
Green House Club	30.07	30.07	30.07
History Club	587.39	587.39	587.39
KeyClub	2,693.34	1,609.15	1,609.15
Leo Club	55.09	55.09	55.09
National Honor Society	985.33	916.68	916.68
Scholastic Challenge	1,003.88	1,003.88	1,003.88
S.A.D.D.	1,498.19	1,547.18	1,372.18
Softball Club	13,247.74	14,320.74	14,073.54
Spanish Club	360.14	360.14	360.14
Spirit Club	292.22	292.22	292.22
Student Assembly Account	2,101.33	(1,038.06)	(1,029.63)
Student Council	2,062.99	2,671.82	2,275.67
Girl's Tennis	337.64	337.64	337.64
Varsity Cheerleaders	1,005.75	1,005.75	1,840.80
Volleyball	3,003.85	2,819.60	2,182.92
Yearbook	20,088.13	17,318.13	14,083.24
Ski Club	612.13	612.13	612.13
Football	40.81	40.81	40.81
Cultures of the World	157.61	157.61	157.61
Track and Field	4,569.18	4,775.13	4,775.13
GSA	298.70	298.70	298.70
Yr Book/Brick Fundraiser	1,213.59	1,213.59	1,213.59
National Art Honor Society	978.41	978.41	978.41
Cross Country	432.20	432.20	569.79
Interact	607.70	623.70	623.70
FBLA	6,199.39	85.14	460.14
Penn College Youth LDSH	1,366.79	1,366.79	1,366.79
Maroon Market	1,609.87	1,401.10	1,296.41
Bio-Med	117.04	117.04	117.04
Envirothon	91.03	91.03	91.03
Boys Tennis	29.71	29.71	29.71
Clearinghouse Fund (Interest)	43.52	29.24	14.64
	\$ 115,554.61	\$ 113,982.47	\$ 115,262.17
Total All Funds	\$ 130,408.88	\$ 129,843.91	\$ 131,610.62

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
FINANCIAL STATEMENTS AND SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2023

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INDEPENDENT AUDITORS' REPORT

Board of School Directors
Loyalsock Township School District
Williamsport, Pennsylvania:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Loyalsock Township School District (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District, as of June 30, 2023, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

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 generally accepted auditing standards 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 generally accepted auditing standards 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 on page 5, Budgetary Comparison Schedule - General Fund on page 48, Schedule of Changes in the District's Total Other Postemployment Benefits Liability - District Plan on page 49, Schedule of the District's Proportionate Share of the Net Other Postemployment Benefits Liability - Premium Assistance Program on page 50, Schedule of the District's Other Postemployment Benefits Plan Contributions - Premium Assistance Program on page 51, Schedule of the District's Proportionate Share of the Net Pension Liability on page 52, and Schedule of the District's Pension Plan Contributions on page 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary

information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 accompanying 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* is presented for purposes of additional analysis and is 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 auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2024, 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.

Larson, Kellert & Associates, P.C.

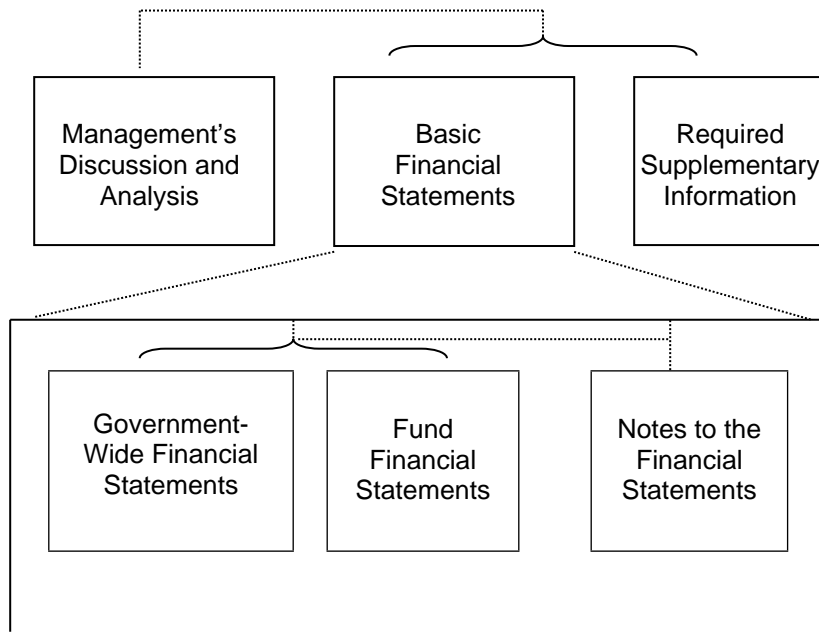
Montoursville, Pennsylvania
February 23, 2024

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023

The Management's Discussion and Analysis (MD&A) of the Loyalsock Township School District's (District) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2023. The intent of the MD&A is to provide user-friendly insight into management's analysis of the District's financial performance as a whole. Readers should also review the independent auditors' report, notes to the basic financial statements, and financial statements to increase their understanding of the District's financial performance.

Figure A-1 shows how the required components of the Financial Section are arranged and relate to one another.

FIGURE A-1
Required Components of
LOYALSOCK TOWNSHIP SCHOOL DISTRICT'S
Financial Report



LOYALSOCK TOWNSHIP SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-2
Major Features of Loyalsock Township School District's
Government-Wide and Fund Financial Statements

	Government- Wide Statements	Governmental Funds	Fund Statements Proprietary Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as education, administration, and community services	Activities the District operates similar to private business – Food Services	Instances in which the District is the trustee or agent to someone else's resources – Scholarship Funds
Required financial statements	Statement of net position Statement of activities	Balance Sheet Statement of revenues, expenditures, and changes in fund balance	Statement of net position Statement of revenues, expenses and changes in net position Statement of cash flows	Statement of fiduciary net position Statement of revenues, expenses, and changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/deferred outflows of resources/deferred inflows of resources/liability information	All assets, and deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, and short-term and long-term	Generally assets and deferred outflows of resources expected to be used up and liabilities, and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, and short-term and long-term	All assets, deferred outflows, liabilities, and deferred inflows of resources, both short-term and long-term
Type of inflow-outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023

Analysis of Overall Financial Position and Results of Operations Over the Past Fiscal Year

Governmental Activities - On **June 30, 2023**, the District's total net position from governmental activities was \$(355,497). At year end, the District's total net position of Governmental Activities increased by approximately \$5,391,000 from the previous year end.

The District continued to experience increases in the costs for regular instruction, healthcare, retirement benefits and special education instruction. Healthcare and retirement benefit increases continue to be a long term concern for the District. The Board of School Directors was able to balance the budget by increasing real estate taxes to 15.35 mills, (\$15.35 on each \$1,000 assessment) to the taxpayers.

Business - Type Activities - Food Service had total net position of \$871,698 as of **June 30, 2023**. At year end, the District's total net position of the business-type activities increased by approximately \$423,000 from the previous year end.

Table 1 summarizes the assets, liabilities, and net position of the District at **June 30, 2023**, and June 30, 2022

Table 1 Net Position as of June 30, 2023 and 2022 (Government-Wide)						
	2023			2022		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets						
Current assets	\$ 21,282,389	\$1,239,534	\$ 22,521,923	\$ 29,954,906	\$1,099,717	\$ 31,054,623
Lease receivables, net	404,334		404,334			
Capital assets, net	38,635,042	489,007	39,124,049	28,132,212	264,526	28,396,738
Total assets	<u>\$ 60,321,765</u>	<u>\$1,728,541</u>	<u>\$ 62,050,306</u>	<u>\$ 58,087,118</u>	<u>\$1,364,243</u>	<u>\$ 59,451,361</u>
Deferred outflows of resources	<u>\$ 5,458,253</u>	<u>\$ 151,046</u>	<u>\$ 5,609,299</u>	<u>\$ 5,880,195</u>	<u>\$ 161,066</u>	<u>\$ 6,041,261</u>
Liabilities						
Current liabilities	\$ 6,343,040	\$ 36,694	\$ 6,379,734	\$ 6,415,597	\$ 53,056	\$ 6,468,653
Long-term liabilities	57,411,424	937,965	58,349,389	57,853,317	879,683	58,733,000
Total liabilities	<u>\$ 63,754,465</u>	<u>\$ 974,659</u>	<u>\$ 64,729,123</u>	<u>\$ 64,268,914</u>	<u>\$ 932,739</u>	<u>\$ 65,201,653</u>
Deferred inflows of resources	<u>\$ 2,381,051</u>	<u>\$ 33,230</u>	<u>\$ 2,414,281</u>	<u>\$ 5,445,184</u>	<u>\$ 144,245</u>	<u>\$ 5,589,429</u>
Net Position						
Net investment in capital assets	\$ 16,915,999	\$ 489,007	\$ 17,405,006	\$ 15,627,855	\$ 264,526	\$ 15,892,381
Restricted for capital projects	1,914,492		1,914,492	1,268,909		1,268,909
Unrestricted (deficit)	(19,185,988)	382,691	(18,803,297)	(22,643,549)	183,799	(22,459,750)
Total net position	<u>\$ (355,497)</u>	<u>\$ 871,698</u>	<u>\$ 516,201</u>	<u>\$ (5,746,785)</u>	<u>\$ 448,325</u>	<u>\$ (5,298,460)</u>

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023

Table 2 summarizes the revenues, expenses, and change in net position of the District for the years ended June 30, 2023 and 2022.

Table 2 Change in Net Position Fiscal Years Ended June 30, 2023 and 2022 (Government-Wide)						
	2023			2022		
	Governmental Activities	Business - Type Activities	Total	Governmental Activities	Business - Type Activities	Total
Program Revenues:						
Charges for services	\$ 161,194	\$ 201,704	\$ 362,898	\$ 300,906	\$ 170,997	\$ 471,903
Operating grants and contributions	5,943,996	1,234,567	7,178,563	4,970,705	1,312,884	6,283,589
General Revenues:						
Property taxes	11,317,237		11,317,237	11,242,892		11,242,892
Local earned income						
Taxes levied	4,121,773		4,121,773	3,779,421		3,779,421
Real estate transfer tax	1,320,353		1,320,353	860,413		860,413
Other taxes levied	477,159		477,159	522,265		522,265
Grants and entitlements	5,175,998		5,175,998	4,461,900		4,461,900
Investment earnings	927,496	48,838	976,334	55,535	2,664	58,199
Miscellaneous	29,575		29,575	19,350		19,350
Total Revenues	29,474,781	1,485,109	30,959,890	26,213,387	1,486,545	27,699,932
Program Expenses:						
Instruction	13,867,227		13,867,227	13,153,185		13,153,185
Support Services:						
Instructional student support services	2,582,267		2,582,267	2,312,285		2,312,285
Administrative and financial services	2,423,431		2,423,431	2,411,971		2,411,971
Operation and maintenance of plant services	3,324,692		3,324,692	3,307,528		3,307,528
Pupil transportation	573,410		573,410	523,614		523,614
Community services	35,518		35,518	23,465		23,465
Student activities	692,169		692,169	573,001		573,001
Depreciation, unallocated	122		122	122		122
Interest and amortization on long-term debt	692,314		692,314	475,702		475,702
Food service		1,295,757	1,295,757		1,048,788	1,048,788
Total Expenses	24,191,150	1,295,757	25,486,907	22,780,873	1,048,788	23,829,661
Excess (deficiency) before transfers	5,283,631	189,352	5,472,983	3,432,514	437,757	3,870,271
Interfund transfers and capital contributions	(234,021)	234,021		(119,250)	119,250	
Gain (loss) on sale of real estate	331,715		331,715			
Gain (loss) on disposal of capital assets	9,963		9,963	13,945		13,945
Change in Net Position	\$ 5,391,288	\$ 423,373	\$ 5,814,661	\$ 3,327,209	\$ 557,007	\$ 3,884,216

Budgetary Variances

- ◆ Total General Fund Revenues exceeded the final budgeted revenues by approximately \$3,434,000 or 13.50%.
 - Budgetary estimates differed in the following areas:
 - Local revenues - The revenue from local sources exceeded the final budget by approximately \$2,145,000. Budget estimates vary in the following areas:
 - Earned Income Taxes - this amount exceeded our budget estimate by approximately \$782,000 due to continuing economic growth that outpaced our evaluations.
 - Real Estate Transfer Taxes - approximately \$770,000 over budget as more properties transferred ownership than expected during the 2022-2023 fiscal year, including the Loyal Plaza.
 - Earnings on Interest - approximately \$477,000 over budget due to increased interest rates for the District's General Fund account and certificates of deposit.
 - State revenues - The revenue from state sources was more than the final budget by approximately \$871,000. Budget estimates vary in the following areas:
 - Basic Education Funding - resulted in increased revenues of approximately \$298,000 over the final budget.
 - Pre-K Counts - resulted in increased revenues of approximately \$165,000 over the final budget.
 - Retirement Recovery - resulted in increased revenues of approximately \$242,000 over the final budget.
 - Federal revenues - The revenue from federal sources was more than the final budget by approximately \$419,000. Budget estimates vary in the following areas:
 - ESSER Funding - resulted in increased revenues of approximately \$622,000 over the final budget due to funds allocated toward the building project.
 - Med Assistance - revenues were less than our final budget by approximately \$224,000 as a result of the district choosing not to withdrawal med assistance money.
- ◆ Total General Fund Expenditures exceeded the final budgeted expenditures by approximately \$1,280,000 or 5.50%.
 - The District financed iPad purchases with Apple Computer in fiscal years 2019-2020 and 2022-2023. The total debt service payments to Apple Computer were approximately \$254,000 in the current year.
 - Capital outlay of \$941,845 consisted of ARP ESSER grant expenditures allocated for the building expansion projects.
 - The majority of the variances in expenditures occurred in the salary and benefits portion of the District's budget. Salaries and benefits are approximately 67% of the District's expenditures.
- ◆ Other Financing Uses, Net were lower the final budgeted other financing uses by approximately \$952,000 or 31.85%.
 - The District transferred \$500,000 to capital projects fund.
 - The District financed an iPad purchase with Apple Computer in 2022-2023. The total lease was valued at \$265,709.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023

- The District sold its property at 1720 Sycamore Drive, Montoursville, PA, 17754 in the amount of \$1,200,000. This transaction was not included in the District's budget for the 2022-2023 school year.

Significant Capital Activity

During the **2022-2023** school year, the District had the following significant capital activity:

- ◆ The District had construction costs of approximately \$12,502,000 for building expansion projects. The projects were primarily financed through General Obligation Bonds, Series of 2021 and General Obligation Bonds, Series of 2022.
- ◆ During the 2023-2024 school year, the District will continue with the approved construction projects. The estimated cost to complete these projects is \$2,663,000.

Currently Known Facts, Decisions or Conditions:

Governmental Activities - The District approved a budget that will have no increase of taxes for the 2023-2024 school year. The District continues to benefit from growth and refinancing of bond issues during times of historically low interest rates. As the economy continues to recover from the COVID-19 Pandemic, local and state revenues are expected to slightly increase from the previous year. Additionally, the District has been receiving federal COVID relief funds to offset lost revenues from the pandemic. The relief funds will enable Loyalsock Township School District to continue being financially stable and allow the Board of Education and administration continue to provide quality education to our students at an affordable cost to our taxpayers.

The District has settled a contract with administrative personnel through June 30, 2027.

The Public School Employees Retirement System (PSERS) continues to project increased rates in employer contributions over the next several years. The District contributed a rate of 35.26% for the 2022-2023 school year. The rate for the 2023-2024 school year is 34.00%. The District has prepared for future rate increases if they occur and has currently committed \$2,595,000 of fund balance for future retirement expenditures.

Other than those issues listed in the MD&A or in the notes to the basic financial statements, there are no facts currently known to management that would materially impact the financial statements either favorably or unfavorably at this time.

Contacting The District Financial Management

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors, and creditors with a general overview of the District's finances and show the Board and administration's accountability for the money it receives. If you have questions regarding this report or wish to request additional financial information, please contact Dan Egly, Business Manager, Loyalsock Township School District, 1605 Four Mile Drive, Williamsport, PA, 17701. (570) 326-6508.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
GOVERNMENT-WIDE
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
CURRENT ASSETS:			
Cash and cash equivalents	\$ 14,503,677	\$ 1,184,292	\$ 15,687,969
Investments	3,935,814		3,935,814
Taxes receivable, net	250,886		250,886
Due from other funds	1,662		1,662
Due from other governments	2,583,519	52,482	2,636,001
Current portion of lease receivable	6,831		6,831
Inventories		2,760	2,760
Total current assets	21,282,389	1,239,534	22,521,923
NONCURRENT ASSETS:			
Lease receivable, net	404,334		404,334
Capital assets, net	38,635,042	489,007	39,124,049
Total noncurrent assets	39,039,376	489,007	39,528,383
TOTAL ASSETS	\$ 60,321,765	\$ 1,728,541	\$ 62,050,306
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred loss on refunding debt, net	\$ 53,686		\$ 53,686
Other postemployment benefits - district plan	161,048		161,048
Other postemployment benefits - premium assistance program	260,745	\$ 7,512	268,257
Pensions	4,982,774	143,534	5,126,308
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 5,458,253	\$ 151,046	\$ 5,609,299
LIABILITIES:			
CURRENT LIABILITIES:			
Internal balances	\$ (13,465)	\$ 13,465	
Due to other governments	279,727		\$ 279,727
Accounts payable	604,514	2,178	606,692
Accrued salaries and benefits	2,698,837	2,050	2,700,887
Accrued interest payable	115,287		115,287
Payroll deductions and withholdings	98,738		98,738
Current portion of noncurrent liabilities	2,492,052		2,492,052
Unearned revenue	58,322	19,001	77,323
Other current liabilities	9,028		9,028
Total current liabilities	6,343,040	36,694	6,379,734
NONCURRENT LIABILITIES:			
Bonds payable, net	24,056,109		24,056,109
Accumulated compensated absences, net	310,439	17,521	327,960
Leases, net	129,109		129,109
Financed purchase obligations, net	88,892		88,892
Total other postemployment benefit liability - district plan	874,318		874,318
Net other postemployment benefit liability - premium assistance program	1,270,405	36,596	1,307,001
Net pension liability	30,682,152	883,848	31,566,000
Total noncurrent liabilities	57,411,424	937,965	58,349,389
TOTAL LIABILITIES	\$ 63,754,464	\$ 974,659	\$ 64,729,123
DEFERRED INFLOWS OF RESOURCES:			
Other postemployment benefits - district plan	\$ 825,348		\$ 825,348
Other postemployment benefits - premium assistance program	321,279	\$ 9,255	330,534
Pensions	832,306	23,975	856,281
Leases	402,118		402,118
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 2,381,051	\$ 33,230	\$ 2,414,281
NET POSITION:			
Net investment in capital assets	\$ 16,915,999	\$ 489,007	\$ 17,405,006
Restricted for capital projects	1,914,492		1,914,492
Unrestricted (deficit)	(19,185,988)	382,691	(18,803,297)
TOTAL NET POSITION	\$ (355,497)	\$ 871,698	\$ 516,201

See Notes to the Basic Financial Statements

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
GOVERNMENT-WIDE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES:						
Instruction	\$ 13,867,227	\$ 58,044	\$ 2,897,316	\$ (10,911,867)		\$ (10,911,867)
Instructional student support services	2,582,267		934,029	(1,648,238)		(1,648,238)
Administrative and financial support services	2,423,431		336,387	(2,087,044)		(2,087,044)
Operation and maintenance of plant services	3,324,692	16,755	1,087,908	(2,220,029)		(2,220,029)
Pupil transportation	573,410		202,706	(370,704)		(370,704)
Student activities	692,169	86,395	63,866	(541,908)		(541,908)
Community services	35,518			(35,518)		(35,518)
Interest and amortization on long-term debt	692,314		421,784	(270,530)		(270,530)
Depreciation, unallocated *	<u>122</u>			<u>(122)</u>		<u>(122)</u>
Total governmental activities	24,191,150	161,194	5,943,996	(18,085,960)		(18,085,960)
BUSINESS-TYPE ACTIVITIES,						
Food service	<u>1,295,757</u>	<u>201,704</u>	<u>1,234,567</u>		\$ 140,514	<u>140,514</u>
TOTAL	<u>\$ 25,486,907</u>	<u>\$ 362,898</u>	<u>\$ 7,178,563</u>	<u>(18,085,960)</u>	<u>140,514</u>	<u>(17,945,446)</u>
GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS:						
General Revenues:						
Property taxes, levied for general purposes				11,317,237		11,317,237
Local earned income taxes levied				4,121,773		4,121,773
Real estate transfer tax				1,320,353		1,320,353
Other taxes levied, net				477,159		477,159
Grants, entitlements, and contributions not restricted to specific programs				5,175,998		5,175,998
Investment earnings				927,496	48,838	976,334
Miscellaneous income				29,575		29,575
Gain on disposition of capital assets				9,963		9,963
Special items,						
Gain on sale of real estate				331,715		331,715
Transfers				<u>(234,021)</u>	<u>234,021</u>	
TOTAL GENERAL REVENUES, SPECIAL ITEMS, AND TRANSFERS						
				<u>23,477,248</u>	<u>282,859</u>	<u>23,760,107</u>
CHANGE IN NET POSITION				5,391,288	423,373	5,814,661
NET POSITION, BEGINNING				<u>(5,746,785)</u>	<u>448,325</u>	<u>(5,298,460)</u>
NET POSITION, ENDING				\$ (355,497)	\$ 871,698	\$ 516,201

* This amount excludes the depreciation that is included in the direct expenses of the functions presented.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS:				
Cash and cash equivalents	\$ 6,961,061	\$ 7,542,616		\$ 14,503,677
Investments	3,935,814			3,935,814
Taxes receivable, net	250,886			250,886
Due from other funds	91,214			91,214
Due from other governments	2,583,519			2,583,519
Lease receivable	411,165			411,165
TOTAL ASSETS	<u>\$14,233,659</u>	<u>\$7,542,616</u>	<u>\$</u>	<u>\$21,776,275</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
LIABILITIES:				
Due to other funds	\$ 76,087			\$ 76,087
Due to other governments	279,727			279,727
Accounts payable	85,106	\$ 519,408		604,514
Accrued salaries and benefits	2,698,837			2,698,837
Payroll deductions and withholdings	98,738			98,738
Unearned revenue	58,322			58,322
Other current liabilities	9,028			9,028
Total liabilities	<u>3,305,845</u>	<u>519,408</u>	<u></u>	<u>3,825,253</u>
DEFERRED INFLOWS OF RESOURCES:				
Leases	402,118			402,118
Unavailable revenue - delinquent property taxes	191,782			191,782
Total deferred inflows of resources	<u>593,900</u>	<u></u>	<u></u>	<u>593,900</u>
FUND BALANCES:				
Restricted, by law or regulation		7,023,208		7,023,208
Committed, for pension and other postemployment benefits	2,995,000			2,995,000
Assigned, for technology purchases	292,855			292,855
Unassigned	7,046,059			7,046,059
Total fund balances	<u>10,333,914</u>	<u>7,023,208</u>	<u></u>	<u>17,357,122</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$14,233,659</u>	<u>\$7,542,616</u>	<u>\$</u>	<u>\$21,776,275</u>

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2023

TOTAL GOVERNMENTAL FUND BALANCES \$ 17,357,122

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.

These assets consist of:

Land	1,124,408
Buildings, building improvements and land improvements	46,763,725
Furniture and equipment	11,973,301
Intangible right to use lease - furniture and equipment	248,138
Construction in progress	11,741,495
Accumulated depreciation	(33,216,025)

Deferred losses on refunding bonds are not current financial resources, and therefore, are not reported in the governmental funds balance sheet. 53,686

Noncurrent liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet.

These liabilities consist of:

Accrued interest payable	(115,287)
Leases	(183,574)
Financed purchase obligations	(176,479)
Bonds payable in future years, net	(26,406,109)
Accumulated compensated absences	(310,439)
Total other postemployment benefit liability	(2,144,723)
Net pension liability	(30,682,152)

Deferred inflows and outflows of resources related to other postemployment benefits and pensions are not current financial resources, and therefore are not reported in the governmental funds balance sheet.

These deferrals consist of:

Other postemployment benefits	(724,834)
Pensions	4,150,468

Some of the District's revenues will be collected after year end but are not available soon enough to pay for the current period's expenditures, and therefore, are deferred in the governmental funds balance sheet. 191,782

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (355,497)

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES:				
Local sources	\$18,517,760	\$ 500,939		\$19,018,699
State sources	8,599,462			8,599,462
Federal sources	<u>1,748,807</u>	<u> </u>	<u> </u>	<u>1,748,807</u>
 Total revenues	 <u>28,866,029</u>	 <u>500,939</u>	 <u> </u>	 <u>29,366,968</u>
EXPENDITURES:				
Current:				
Instruction	14,862,488			14,862,488
Support services	7,634,098	19,635		7,653,733
Noninstructional services	783,444	44,595		828,039
Capital outlay	941,845	11,565,441		12,507,286
Debt service (principal and interest)	<u>321,192</u>	<u> </u>	<u>\$ 3,036,393</u>	<u>3,357,585</u>
 Total expenditures	 <u>24,543,067</u>	 <u>11,629,671</u>	 <u>3,036,393</u>	 <u>39,209,131</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 <u>4,322,962</u>	 <u>(11,128,732)</u>	 <u>(3,036,393)</u>	 <u>(9,842,163)</u>
 OTHER FINANCING SOURCES (USES):				
Sale of capital assets	1,198,600			1,198,600
Interfund transfers in		500,000	3,036,393	3,536,393
Interfund transfers out	(3,536,393)	(234,021)		(3,770,414)
Proceeds from extended term financing	371,619			371,619
Refund prior year revenue	<u>(69,373)</u>	<u> </u>	<u> </u>	<u>(69,373)</u>
 Total other financing sources (uses)	 <u>(2,035,547)</u>	 <u>265,979</u>	 <u>3,036,393</u>	 <u>1,266,825</u>
 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	 <u>2,287,415</u>	 <u>(10,862,753)</u>		 <u>(8,575,338)</u>
 FUND BALANCES, BEGINNING	 <u>8,046,499</u>	 <u>17,885,961</u>	 <u> </u>	 <u>25,932,460</u>
 FUND BALANCES, ENDING	 <u>\$10,333,914</u>	 <u>\$ 7,023,208</u>	 <u>\$ </u>	 <u>\$17,357,122</u>

See Notes to the Basic Financial Statements

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$(8,575,338)

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 expense. This is the amount by which capital outlays exceeded depreciation expense, net of deletions, in the current period. 10,502,829

Because some property taxes will not be collected for several months after the District's fiscal year end, they are not considered as "available" revenues in the governmental funds. (42,187)

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 governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas the 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. 2,357,468

Repayment of lease and financed purchase obligations principal is an expenditure in the governmental funds; however, leases and notes payable entered into during the year increase long-term liabilities and the repayment reduces long-term liabilities in the statement of net position. (77,928)

In the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of the financial resources used (essentially, the amounts actually paid).

These expenses consist of:

Compensated absences and special termination benefits	(99,101)
Other postemployment benefit related costs	(78,742)
Pension related costs	1,390,176

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. 14,111

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 5,391,288

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2023

	Food Service Fund
<hr/>	
ASSETS:	
CURRENT ASSETS:	
Cash and cash equivalents	\$1,184,292
Due from other funds	76,087
Due from other governments	52,482
Inventories	<u>2,760</u>
Total current assets	<u>1,315,621</u>
NONCURRENT ASSETS,	
Capital assets, net	<u>489,007</u>
TOTAL ASSETS	<u>\$1,804,628</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Other postemployment benefits - premium assistance program	\$ 7,512
Pensions	<u>143,534</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 151,046</u>
LIABILITIES:	
CURRENT LIABILITIES:	
Accounts payable	\$ 2,178
Accrued salaries and benefits	2,050
Due to other funds	89,552
Unearned revenue	<u>19,001</u>
Total current liabilities	<u>112,781</u>
NONCURRENT LIABILITIES:	
Accumulated compensated absences, net	17,521
Net other post employment benefit liability - premium assistance program	36,596
Net pension liability	<u>883,848</u>
Total noncurrent liabilities	<u>937,965</u>
TOTAL LIABILITIES	<u>\$1,050,746</u>
DEFERRED INFLOWS OF RESOURCES:	
Other postemployment benefits - premium assistance program	\$ 9,255
Pensions	<u>23,975</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$ 33,230</u>
NET POSITION:	
Net investment in capital assets	\$ 489,007
Unrestricted	<u>382,691</u>
TOTAL NET POSITION	<u>\$ 871,698</u>

See Notes to the Basic Financial Statements

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Food Service Fund
OPERATING REVENUES,	
Food service revenue	<u>\$ 201,704</u>
OPERATING EXPENSES:	
Salaries	384,472
Employee benefits	149,323
Purchased property services	5,799
Other purchased services	5,336
Supplies	721,581
Depreciation	27,179
Dues and fees	<u>2,067</u>
Total operating expenses	<u>1,295,757</u>
OPERATING LOSS	<u>(1,094,053)</u>
NONOPERATING REVENUES:	
Earnings on investments	48,838
State sources	180,435
Federal sources	<u>1,054,132</u>
Total nonoperating revenues	<u>1,283,405</u>
INCOME BEFORE TRANSFERS	189,352
TRANSFERS IN	<u>234,021</u>
CHANGE IN NET POSITION	423,373
NET POSITION, BEGINNING	<u>448,325</u>
NET POSITION, ENDING	<u><u>\$ 871,698</u></u>

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Food Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from users	\$ 186,557
Payments to suppliers for goods and services	(603,060)
Payments to employees	(569,361)
Payments for other operating expenditures	<u>(2,069)</u>
Net cash used by operating activities	<u>(987,933)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
State sources	164,799
Federal sources	<u>928,716</u>
Net cash provided by noncapital financing activities	<u>1,093,515</u>
CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES,	
Purchase of equipment	<u>(17,638)</u>
CASH PROVIDED BY INVESTING ACTIVITIES,	
Earnings on investments	<u>48,838</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	136,782
CASH AND CASH EQUIVALENTS, BEGINNING	<u>1,047,510</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 1,184,292</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY	
OPERATING ACTIVITIES:	
Operating loss	\$ (1,094,053)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	27,179
Amortization	98,852
Donated commodities	126,272
Change in:	
Due to/from other funds	14,491
Inventories	1,420
Other postemployment benefits - premium assistance program deferred outflows of resources	(359)
Pension deferred outflows of resources	(104,695)
Accounts payable	2,178
Accrued salaries and benefits	(7,344)
Compensated absences	(1,246)
Unearned revenue	(15,362)
Net other postemployment benefit liability - premium assistance program	(10,416)
Net pension liability	69,944
Other postemployment benefits - premium assistance program deferred inflows of resources	8,055
Pension deferred inflows of resources	<u>(102,849)</u>
Total adjustments	<u>106,120</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>\$ (987,933)</u>
NONCASH NONCAPITAL FINANCING ACTIVITIES,	
The District received \$125,842 of food commodities.	
NONCASH CAPITAL FINANCING ACTIVITIES,	
Capital Projects Fund transferred \$234,021 of equipment to Food Service Fund.	

See Notes to the Basic Financial Statements

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	Scholarship Trust Funds	Custodial Funds
ASSETS:		
Cash	\$ 60,308	\$ 126,759
Other receivable	<u>196</u>	<u></u>
TOTAL ASSETS	<u>\$ 60,504</u>	<u>\$ 126,759</u>
LIABILITIES AND NET POSITION:		
LIABILITIES:		
Due to other funds		\$ 1,662
Accounts payable	<u></u>	<u>2,869</u>
Total liabilities	<u></u>	<u>4,531</u>
NET POSITION:		
Restricted for scholarships	\$ 60,504	
Restricted for student activities	<u></u>	<u>122,228</u>
Total net position	<u>60,504</u>	<u>122,228</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 60,504</u>	<u>\$ 126,759</u>

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Scholarship Trust Funds	Custodial Funds
ADDITIONS:		
Gifts and contributions	\$ 17,375	
Investment income	71	
Student activities receipts	<u> </u>	<u>\$ 140,454</u>
Total additions	<u>17,446</u>	<u>140,454</u>
DEDUCTIONS:		
Scholarships awarded	18,300	
Other deductions	391	
Student activities disbursements	<u> </u>	<u>123,138</u>
Total deductions	<u>18,691</u>	<u>123,138</u>
CHANGE IN NET POSITION	(1,245)	17,316
NET POSITION, BEGINNING	<u>61,749</u>	<u>104,912</u>
NET POSITION, ENDING	<u><u>\$ 60,504</u></u>	<u><u>\$ 122,228</u></u>

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

1. SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of the Loyalsock Township School District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the District's accounting policies are described below.

Reporting Entity

In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The criterion for including a potential component unit within the reporting entity is the significance of their operational or financial relationship with the District. Based upon the application of this criterion, the reporting entity will consist solely of the accounts and funds of the District.

Fund Accounting

The District uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the District are grouped into the categories governmental, proprietary and fiduciary.

GOVERNMENTAL FUNDS

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund

This fund is used to account for and report all financial resources not accounted for and reported in another fund. The fund balance is available for any purpose provided it is expended or transferred according to the general laws of Pennsylvania.

Capital Projects Fund

This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Fund

This fund is used to account for resources that are restricted, committed, or assigned to expenditure for principal and interest.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

PROPRIETARY FUND

Enterprise Fund

This fund (food service fund) is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

FIDUCIARY FUNDS

Trust and Custodial Funds

These funds are used to account for assets held by the District in a trustee capacity or as a custodian for individuals. These assets associated with the custodial funds are held for the benefit of student groups where the District does not have administrative or direct financial involvement with the assets and the assets are not derived from the District providing goods or services to the students.

Basis of Presentation and Accounting

Government-Wide Financial Statements

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

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. 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. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for the business-type activity of the District and for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

extent to which each business segment or government function is self-financing or draws from the general revenues of the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

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. Nonmajor funds, if applicable, are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. 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 delinquent real estate taxes and derived tax revenues to be available if they are collected within 60 days and 30 days of the end of the fiscal period, respectively. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when paid. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and deferred inflows of resources, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

The proprietary fund is accounted for using the accrual basis of accounting and the flow of all economic resources (measurement focus). This basis of accounting and measurement focus emphasizes the measurement of net income similar to the approach used by commercial enterprises, and revenues are recorded when earned and expenses are recorded when incurred. With this measurement focus, all assets and liabilities associated with the operation of this fund are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary activities.

Proprietary funds distinguish operating revenues and expenses from nonoperating revenues and expenses which generally result from providing services and producing and delivering goods in connection with a proprietary fund's principle ongoing

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

operations. Operating expenses for the proprietary funds include the cost of personal and contracted services, supplies, utilities and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary funds are reported using the economic resources measurement focus and accrual basis of accounting.

Budgetary Procedures and Budgetary Accounting

An operating budget is adopted in each year for the general fund on the modified accrual basis of accounting.

At the fund level, actual expenses cannot exceed budgeted appropriations; however, with proper approval of the Board, budgetary transfers can be made. The budgetary comparison schedule presented in this report reflects the final budget authorization, including all amendments and budgetary transfers.

The Pennsylvania School Code dictates specific procedures relative to adoption of the District's budget and reporting of its financial statements, specifically:

- The District, before levying annual school taxes, is required to prepare an operating budget for the succeeding fiscal year.
- The District is required to publish notice by advertisement, at least once, in two newspapers of general circulation in the municipality in which it is located, and within fifteen days of final action, that the proposed budget has been prepared and is available for public inspection at the administrative office of the District.
- The Board may make transfers of funds appropriated to any particular item of expenditure by legislative action. An affirmative vote of two-thirds of all members of the Board is required.
- Fund balances in budgetary funds may be appropriated based on resolutions passed by the Board, which authorized the District to make expenditures. Appropriations lapse at the end of the fiscal period. In order to preserve a portion of an appropriation for which an expenditure has been committed by a purchase order, contract or other form of commitment, an encumbrance is recorded. Encumbrances outstanding at year-end are reported as reservations of fund balances.
- Included in the general fund budget are program budgets as prescribed by the state and federal agencies funding the program. These budgets are approved on a program by program basis by the state or federal funding agency.
- Capital budgets are not established for capital improvements and capital projects in the capital projects fund. Additionally, all transactions of the capital projects fund are approved by the Board prior to commitment, thereby constructively achieving budgetary control.
- The District does not adopt a formal budget for the proprietary fund and debt service fund.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end and outstanding encumbrances at year-end are reappropriated in the next year. As of June 30, 2023, the District had no outstanding encumbrances. Accordingly, no differences exist between actual results and the applicable budgetary data presented in the fund financial statements. A reserve for encumbrances is not reported on the government-wide financial statements.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash, money market fund and liquid asset funds (Pennsylvania Local Government Investment Trust), carried at cost.

The District pools cash resources of its various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements.

Investments

Investments held in governmental funds consist of certificates of deposit stated at cost which approximates fair value. For purposes of determining realized gain or loss on sale, the cost of securities sold is determined by using the specific identification method. The fair value of investments is estimated based on bid quotations received from securities dealers.

The District categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs (See Note 3).

Interfund Receivables and Payables

During the course of operations, transactions may occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the governmental funds balance sheet. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Prepaid Expenses

Prepaid expenses represent payments made by the District in the current year to provide services occurring in the subsequent fiscal year.

Inventories

Proprietary fund food inventories of \$2,760 include \$440 of food commodities donated by the federal government, which are valued at fair value. All other food or supply

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

inventories are valued at the lower of cost (first-in, first-out method) or fair value and are expensed as consumed.

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both governmental and proprietary funds.

Taxes Receivable

Taxes receivable are reported at their gross value and, where appropriate, are reduced by the estimated portion expected to be uncollectible. Taxes which become payable during fiscal year 2023 and are uncollected as of June 30, 2023 are recorded as taxes receivable in the government-wide financial statements, net of amounts estimated to be uncollectible. Management estimates the adequacy of the allowance for uncollectible taxes receivable based upon the historical experience in collecting these taxes. There was no allowance for uncollectible taxes receivable as of June 30, 2023.

Capital Assets

Capital assets, which includes land and improvements, buildings and building improvements, furniture and equipment, including right-to-use assets, and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. The District defines capital assets as assets which have an original cost of \$2,500 or more and an estimated useful life in excess of one year. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	20 years
Buildings and building improvements	20-50 years
Furniture and equipment (including right-to-use assets)	5-20 years

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities' and business-type activities' statement of net position. Bonds payable are reported net of the applicable bond premium or discount. Prepaid bond insurance is expensed over the life of the related debt. Other bond issuance costs are expensed in the period incurred.

In the fund financial statements, governmental funds 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

The District enters into financed purchase agreements for certain equipment. These agreements transfer ownership of the underlying asset to the District by the end of the contract. The District reports a financed purchase obligation and the underlying capital asset on its government-wide and proprietary fund financial statements, where applicable. In the governmental funds, the District recognizes proceeds from extended term financing and a capital outlay at the initiation of the agreement, and an outflow of resources as lease payments are made during the term of the agreement.

Leases

The District leases certain equipment from other entities and therefore is a lessee under the terms of these arrangements. As a lessee, the District reports a lease liability and an intangible right-to-use asset (known as the lease asset) on its government-wide and proprietary fund financial statements, where applicable. In the governmental fund financial statements, the District recognizes proceeds from extended term financing and a capital outlay at the initiation of the lease, and an outflow of resources as lease payments are made during the lease term.

The District leases real estate to another entity and therefore is a lessor under the terms of this arrangement. As a lessor, the District reports a lease receivable and a deferred inflow of resources on its governmental fund and government-wide financial statements, where applicable. As lease payments are received during the lease term, the District reduces the lease receivable, and recognizes interest revenue and an inflow of resources (rent revenue) in a systematic and rational manner. Leases receivable are reported at their gross value and, where appropriate, are reduced by the estimated portion expected to be uncollectible. Management estimates the adequacy of the allowance for uncollectible leases receivable based upon the historical experience in collecting lease payments. No allowance was recorded at June 30, 2023.

Bond Premium, Discount and Amortization

The premiums recognized upon the issuance of the 2017, 2020, 2021, and 2022 bonds are being amortized utilizing the straight-line method, over the life of the bonds. The premium has been capitalized and included in bonds payable in the accompanying statement of net position. The premium included in amortization expense included in the statement of activities amounted to \$98,285 for the year ended June 30, 2023.

Loss on Refinancing and Amortization

The loss recognized on the refinancing of Series 2012A and 2014 bonds is being amortized utilizing the straight-line method over the life of the bonds. The loss has been capitalized as a deferred outflow of resources in the accompanying statement of net position. Amortization expense included in the statement of activities amounted to \$50,818 for the year ended June 30, 2023.

Fund Equity

In the governmental fund financial statements, the fund balance amounts are classified based on the level of constraint placed upon funds, as follows:

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

- *Nonspendable* - fund balance that cannot be spent because it is not in spendable form such as inventories, prepaids and long-term loans and notes receivable (unless the proceeds are restricted, committed, or assigned).
- *Restricted* - fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed* - fund balance includes amounts that can be used only for the specific purposes determined by formal action of the Board of School Directors.
- *Assigned* - fund balance includes amounts intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The finance committee of the Board of School Directors has the authority to assign a fund balance.
- *Unassigned* - fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Unrestricted net position for proprietary funds represent the net position available for future distribution.

The District has formally adopted a minimum fund balance policy for the general fund. The policy states that if the unassigned general fund balance is below six percent of budgeted expenditures, the Board must use any available fund balance first to re-establish unassigned fund balance back to six percent of the budgeted expenditures for that fiscal year when any of these amounts are available for expenditure.

Fund Balance Flow Assumptions

The District's policy is to first apply restricted fund balance, then committed, assigned, and unassigned, respectively when an expenditure is incurred for purposes for which amounts in any of these classifications could be used.

Net Position

In the government-wide financial statements, net position represents assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings or deferred inflows of resources used for the acquisition, construction or improvement of those assets and increased by any related deferred outflows of resources.

Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. When the District incurs an expense for which it may use either restricted or unrestricted net position, it uses restricted net position first unless unrestricted net position will have to be returned because it was not used.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Public School Employees' Retirement System (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 refunds 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)

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 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 are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Inflows/Outflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources, as appropriate. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will *not* be recognized as an outflow of resources (i.e. expense) until that time.

In addition to liabilities, the statement of net position and governmental funds balance sheet report a separate section for deferred inflows of resources, as appropriate. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of resources that applies to future periods and so will *not* be recognized as an inflow of resources (i.e. revenue) until that time.

Net Position Flow Assumptions

Sometimes the District will fund outlays for a particular purpose with both restricted and unrestricted resources. It is the District's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The District's financial instruments consist of cash and cash equivalents, investments, taxes and other receivables, accounts payable and noncurrent liabilities. The carrying value of these financial instruments approximates their fair values at June 30, 2023.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

Cash Flows

For purposes of the statement of cash flows, the proprietary fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Recent Accounting Standards to be Adopted

GASB issued the following pronouncements:

- Statement No. 99, *Omnibus 2022*, effective in different parts for the fiscal years beginning after June 15, 2022 and June 15, 2023.
- Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*, effective for fiscal years beginning June 15, 2023.
- Statement No. 101, *Compensated Absences*, effective for fiscal years beginning after December 15, 2023.

The District has not determined the effect on the financial statements due to adoption of these statements.

2. CASH AND CASH EQUIVALENTS:

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk.

As of June 30, 2023, \$4,985,123 of the District's bank balance of \$7,170,937 was exposed to custodial credit risk as follows:

Collateralized with securities held by the pledging financial institution	<u>\$4,985,123</u>
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Reconciliation to Financial Statements

Collateralized with securities held by the pledging financial institution amount above	\$ 4,985,123
Plus insured amount	2,185,814
Less outstanding checks	<u>(86,485)</u>
Carrying amount	7,084,452
Plus petty cash	169
Plus pooled cash equivalents in:	
General Fund	2,084,096
Capital Projects Fund	7,542,616
Food Service Fund	1,099,517
Less nonnegotiable certificates of deposit considered investments by school code	<u>(1,935,814)</u>
Total cash and cash equivalents per financial statements	<u>\$15,875,036</u>

3. INVESTMENTS:

State statutes authorize the District to invest in obligations of the U.S. treasury, agencies and instrumentalities of the U.S. government, deposits in savings accounts, certificates of deposit, the Pennsylvania Local Government Investment Trust (PLGIT), commercial paper, bankers' acceptances, negotiable certificates of deposit, and

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insured bank deposit reciprocals as long as certain safeguards related to credit quality and maturity are met.

As of June 30, 2023, investments consist of the following:

<u>Description</u>	<u>Maturities</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
PLGIT	N/A	\$10,683,161		\$10,683,161	
Negotiable certificates of deposit	1-3 years	2,000,000		2,000,000	
Government money market fund	N/A	<u>43,068</u>	<u> </u>	<u>43,068</u>	<u> </u>
Total		<u>\$12,726,229</u>	<u>\$ </u>	<u>\$12,726,229</u>	<u>\$ </u>

PLGIT is a common law trust organized to provide Pennsylvania school districts with a convenient method of pooling their cash for temporary investment. PLGIT functions similar to a money market fund, seeking to maintain a net asset value of \$1 per share. Shares may be withdrawn at any time. Portfolio securities are valued at amortized cost, which approximates fair value as of June 30, 2023. PLGIT may invest in any securities authorized by Section 440.1 of the Pennsylvania School Code. All investments in an external investment pool that is not SEC-registered are subject to oversight by the Commonwealth of Pennsylvania.

Government money market fund consists of the Federated Hermes Government Obligations Tax-Managed Fund. The fund is registered under the Investment Company Act of 1940 as an open-end management investment company. The fund invests primarily in short-term U.S. Treasury and government agency securities, seeking to maintain a net asset value of \$1 per share. Shares may be withdrawn at any time. Portfolio securities are valued at amortized cost, which approximates fair value as of June 30, 2023.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District does not have a formal investment policy that would limit its investment choices to certain credit ratings. As of June 30, 2023, the investments were rated as follows:

<u>Description</u>	<u>Standard & Poor's</u>
PLGIT	AAA
Government money market fund	AAA
Certificates of deposit	Not applicable

Concentration of Credit Risk

The District places no limit on the amount the District may invest in any one issuer. The District has no investments subject to concentration of credit risk.

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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 its investments or collateral security that are in the possession of an outside party. The District has no investments subject to custodial credit risk.

Reconciliation to Financial Statements

Total investments above	\$ 12,726,229
Less deposit in investments pool considered cash equivalents	(10,726,229)
Plus certificates of deposit considered investments by school code	<u>1,935,814</u>
Total investments per financial statements	<u>\$ 3,935,814</u>

4. REAL ESTATE TAXES:

The tax on real estate, as levied by the School Board, was 15.35 mills (\$15.35 per \$1,000 of assessed valuation) for fiscal year 2023. The original assessed value at July 1, 2022, upon which the 2023 levy was based, was \$770,911,630. Assessed valuations of property are determined by Lycoming County and the elected tax collectors are responsible for collection. The schedule for real estate taxes levied for each fiscal year is as follows:

July 1	Levy Date
July 1 - August 31	2% Discount Period
September 1 - October 31	Face Payment Period
November 1 - December 31	10% Penalty Period
January 1	Lien Date

Current tax collections for the year ended June 30, 2023 were 98.21% of the tax levy. Estimated collectible delinquent real estate taxes at June 30, 2023 amounted to \$250,886.

5. INTERFUND BALANCES:

As of June 30, 2023, interfund receivables and payables that resulted from various interfund transactions were as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 91,214	\$ 76,087
Food Service Fund	76,087	89,552
Custodial Funds	<u> </u>	<u>1,662</u>
Total	<u>\$167,301</u>	<u>\$167,301</u>

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6. DUE FROM OTHER GOVERNMENTS:

Amounts due from other governments represent receivables for revenues earned by the District or collections made by another governmental unit on behalf of the District. At June 30, 2023, the following amounts are due from other governments:

	<u>General Fund</u>	<u>Proprietary Fund</u>	<u>Total</u>
Federal	\$1,026,304	\$45,711	\$1,072,015
State	1,055,911	6,771	1,062,682
Local	<u>501,304</u>	<u> </u>	<u>501,304</u>
Total	<u>\$2,583,519</u>	<u>\$52,482</u>	<u>\$2,636,001</u>

7. LEASE RECEIVABLE:

A summary of lease receivable is as follows:

<u>Lease</u>	<u>Lease Receivable</u>	<u>Lease Revenue</u>	<u>Lease Interest Revenue</u>
Land	\$411,165	<u>\$16,755</u>	<u>\$17,392</u>
Less amounts due in one year	<u>6,831</u>		
Noncurrent portion of lease receivable	<u>\$404,334</u>		

The District leases land for a cellular tower to another entity with lease terms from July 2022 to March 2047 at an interest rate of 3.35%. The District uses U.S. Treasury Securities - Constant Maturities rates, as published by the Board of Governors of the Federal Reserve System, to determine the present value of lease payments at lease commencement. There are no significant variable rent payments, residual value guarantees, or termination penalties. The lease includes four renewal options for 5 years each which the District has determined the lessee is reasonably certain to exercise, and have been included in the measurement of the lease receivable.

8. CAPITAL ASSETS:

A summary of changes in capital assets is as follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>
GOVERNMENTAL ACTIVITIES:				
Capital assets, not being depreciated				
Land	\$ 1,197,275		\$ (72,867)	\$ 1,124,408
Construction in progress	<u>2,224,930</u>	<u>\$ 9,516,565</u>	<u> </u>	<u>11,741,495</u>
Total capital assets, not being depreciated	<u>3,422,205</u>	<u>9,516,565</u>	<u>(72,867)</u>	<u>12,865,903</u>

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	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets, being depreciated:				
Land improvements	\$ 2,707,662			\$ 2,707,662
Buildings and building improvements	42,155,140	\$ 2,864,142	\$ (963,219)	44,056,063
Furniture and equipment	11,382,251	652,224	(61,174)	11,973,301
Intangible right to use lease - furniture and equipment	<u>146,313</u>	<u>101,825</u>	<u> </u>	<u>248,138</u>
Total capital assets, being depreciated	<u>56,391,366</u>	<u>3,618,191</u>	<u>(1,024,393)</u>	<u>58,985,164</u>
Less accumulated depreciation and amortization:				
Land improvements	(1,302,609)	(126,233)		(1,428,842)
Buildings and building improvements	(20,268,087)	(1,129,422)	179,801	(21,217,708)
Furniture and equipment	(10,083,619)	(480,386)	60,537	(10,503,468)
Intangible right to use lease - furniture and equipment	<u>(27,044)</u>	<u>(38,963)</u>	<u> </u>	<u>(66,007)</u>
Total accumulated depreciation and amortization	<u>(31,681,359)</u>	<u>(1,775,004)</u>	<u>240,338</u>	<u>(33,216,025)</u>
Total capital assets, being depreciated, net	<u>24,710,007</u>	<u>1,843,187</u>	<u>(784,055)</u>	<u>25,769,139</u>
Governmental activities capital assets, net	<u>\$28,132,212</u>	<u>\$11,359,752</u>	<u>\$ (856,922)</u>	<u>\$ 38,635,042</u>
BUSINESS-TYPE ACTIVITIES:				
Capital assets, not being depreciated				
Deposits on equipment	\$ 119,250	\$ (34,199)		\$ 85,051
Capital assets, being depreciated:				
Furniture and equipment	913,752	285,859		1,199,611
Accumulated depreciation	<u>(768,476)</u>	<u>(27,179)</u>	<u> </u>	<u>(795,655)</u>
Total capital assets, being depreciated, net	<u>145,276</u>	<u>258,680</u>	<u> </u>	<u>403,956</u>
Business-type activities capital assets, net	<u>\$ 264,526</u>	<u>\$ 224,481</u>	<u>\$ </u>	<u>\$ 489,007</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 261,600
Instructional student support services	146,212
Administrative and financial support services	22,537
Operation and maintenance of plant services	1,282,730
Pupil transportation	61,803
Depreciation, unallocated	<u>122</u>
Total	<u>\$1,775,004</u>

9. COMPENSATED ABSENCES:

District employees who are required to work on a twelve-month schedule are credited with vacation at rates which vary with length of service or job classification. Vacation

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may be taken or accumulated within certain limits and is paid prior to retirement or termination at the employee's current rate of pay. Most District employees are credited with twelve sick days and three personal leave days annually. However, the accumulation of personal days is not compensated upon termination or retirement. At the time of retirement, eligible Act 93 support personnel, education professionals, and education support professionals are entitled to benefits at varying rates based on unused sick leave. In estimating the sick leave liability, the District determined employees who currently are eligible to receive benefits as well as other employees who are expected to become eligible in the future to receive such payments. At June 30, 2023, the estimated liability for accumulated compensated absences was \$327,960.

10. NONCURRENT LIABILITIES:

The following is a summary of changes in governmental and business-type activities noncurrent liabilities for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Retirements	Amortization	Balance June 30, 2023	Amount Due in One Year
Governmental Activities, General obligation bonds payable	\$28,225,000		\$2,310,000		\$25,915,000	\$2,350,000
Plus net deferred bond premium (discount)	<u>589,394</u>			<u>\$98,285</u>	<u>491,109</u>	
Total	28,814,394		2,310,000	98,285	26,406,109	2,350,000
Lease liability	121,286	\$ 105,910	43,622		183,574	54,465
Financed purchase obligations	160,840	265,709	250,070		176,479	87,587
Compensated absences	211,338	118,677	19,576		310,439	
Total OPEB liability	1,157,097		282,779		874,318	
Net OPEB liability	1,631,989		361,584		1,270,405	
Net pension liability	<u>28,254,096</u>	<u>2,428,056</u>			<u>30,682,152</u>	
Total	<u>\$60,351,040</u>	<u>\$2,918,352</u>	<u>\$3,267,631</u>	<u>\$98,285</u>	<u>\$59,903,476</u>	<u>\$2,492,052</u>
Business-Type Activities, Compensated absences	\$ 18,767	\$ 500	\$ 1,746		\$ 17,521	
Net OPEB liability	47,012		10,416		36,596	
Net pension liability	<u>813,904</u>	<u>69,944</u>			<u>883,848</u>	
Total	<u>\$ 879,683</u>	<u>\$ 70,444</u>	<u>\$ 12,162</u>	<u>\$</u>	<u>\$ 937,965</u>	<u>\$</u>

General obligation bonds payable at June 30, 2023 are comprised of the following:

Series of 2017, due in varying installments through April 2024, with interest rates at 2.0% per annum. \$ 2,335,000

Series of 2020, due in varying installments through May 2027, with interest rates ranging from 3.0% to 4.0% per annum. 4,800,000

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Series of 2021, due in varying installments through May 2036, with interest rates at 2.0% per annum. \$ 9,785,000

Series of 2022, due in varying installments through May 2038, with interest rates ranging from 2.05% to 3.375% per annum. 8,995,000

Total 25,915,000

Less amount due in one year 2,350,000

Plus deferred bond premium, net 491,109

Noncurrent portion of general obligation bonds payable \$24,056,109

The annual requirements to amortize general obligation bonds payable at June 30, 2023 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 2,350,000	\$ 672,151	\$ 3,022,151
2025	2,000,000	625,049	2,625,049
2026	2,055,000	565,146	2,620,146
2027	1,420,000	503,594	1,923,594
2028	1,460,000	462,944	1,922,944
2029-2033	7,825,000	1,787,769	9,612,769
2034-2038	<u>8,805,000</u>	<u>806,631</u>	<u>9,611,631</u>
Total	<u>\$25,915,000</u>	<u>\$5,423,284</u>	<u>\$31,338,284</u>

Financed purchase obligations at June 30, 2023 is comprised of a financed purchase for computer equipment with interest at 1.49% per annum. Equipment with a net book value of \$132,855 is pledged as collateral. The annual requirements to amortize financed purchase obligations at June 30, 2023 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 87,587	\$2,630	\$ 90,217
2025	<u>88,892</u>	<u>1,324</u>	<u>90,216</u>
Total	<u>\$176,479</u>	<u>\$3,954</u>	<u>\$180,433</u>

The District leases a copier and mail equipment under the terms of the leases. The annual requirements to amortize lease liability at June 30, 2023 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 54,465	\$12,453	\$ 66,918
2025	58,153	8,075	66,228
2026	53,456	3,575	57,031
2027	10,654	1,103	11,757
2028	<u>6,846</u>	<u>185</u>	<u>7,031</u>
Total	<u>\$183,574</u>	<u>\$25,391</u>	<u>\$208,965</u>

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The interest rates on the leases range from 6.43% to 26.41% and are imputed based on the lessor's implicit rate of return.

The total interest expense related to governmental activities for the year ended June 30, 2023 amounted to \$692,314. No interest expense was capitalized during the year ended June 30, 2023.

11. OTHER POSTEMPLOYMENT BENEFITS (OPEB):

Single Employer Defined Benefit OPEB Plan

Plan Description

The District's OPEB include a single employer defined benefit plan that provides postretirement healthcare benefits. The School Board has the authority to establish and amend benefit provisions. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue any financial report and is not included in the report of any public employee retirement system or any other entity.

Teachers and administrative retirees who retire with at least 35 years of public school service in Pennsylvania are eligible to receive benefits up to age 65. Teachers and administrative employees who were members of PSERS prior to July 1, 2011, may also qualify by retiring with 30 years of public school service in Pennsylvania once they have attained the age of 60 or have attained the age of 62 with 1 year of public school service in Pennsylvania. The employee also shall have completed 15 years of service with the District. Retired professional employees who are ineligible under the above requirements and choose to participate in the medical plan must pay 100% of the composite rate cost of such coverage.

Benefits Provided

The plan provides post-retirement medical, prescription drug, dental, and vision benefits. The cost of such benefits coverage for retirees and spouses is determined by the contract provisions at the time of retirement.

Employees Covered by the Benefit Terms

At July 1, 2022, the following employees were covered by the benefit terms:

Active participants	186
Retired participants	<u>11</u>
Total	<u>197</u>

Funding Policy

The contribution requirements of plan members and the District are established and may be amended by the Board of School Directors. The plan is funded on a pay-as-you-go basis, i.e. premiums are paid annually to fund the health care benefits provided to current retirees. Retiree contribution rates and amounts vary depending on classification and years of service with the District. The District paid premiums of

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approximately \$22,000 for the fiscal year ended June 30, 2023. The retiree contributions made by plan members were approximately \$67,000 for the fiscal year ended June 30, 2023.

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

At June 30, 2023, the District reported a total OPEB liability of \$874,318. The total OPEB liability was measured as of July 1, 2022, and determined by an actuarial valuation as of July 1, 2022.

The District's change in its total OPEB liability for the year ended June 30, 2023 was as follows:

	<u>Total OPEB Liability</u>
Balance as of July 1, 2022 (based on measurement date of July 1, 2021)	<u>\$1,157,097</u>
Changes for the year:	
Service cost	82,953
Interest	27,426
Changes of benefit terms	137,127
Differences between expected and actual experience	(209,432)
Changes of assumptions	(252,338)
Benefit payments	<u>(68,515)</u>
Net change	<u>(282,779)</u>
Balance as of June 30, 2023 (based on measurement date of July 1, 2022)	<u>\$ 874,318</u>

For the year ended June 30, 2023, the District recognized OPEB expense of \$185,628 in the government-wide statement of activities, governmental activities.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$103,501	\$408,949
Differences between expected and actual experience		416,399
Benefit payments subsequent to the measurement date	<u>57,547</u>	<u> </u>
Total	<u>\$161,048</u>	<u>\$825,348</u>

\$57,747 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 total OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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Year ended June 30:

2024	\$ (61,879)
2025	(61,878)
2026	(61,879)
2027	(61,877)
2028	(61,880)
Thereafter	(412,454)

Actuarial Assumptions

The total OPEB liability at July 1, 2022 was determined by an actuarial valuation as of July 1, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - entry age normal
- Discount rate - 4.06% - S&P municipal bond 20-year high grade rate index at July 1, 2022. The discount rate changed from 2.28% to 4.06%.
- Salary growth - 2.5% cost of living adjustment, plus 1.5% real wage growth; and for teachers and administrators a merit increase which varies by age from 2.75% to 0%.
- Percent of eligible retirees electing coverage - 90% of those receiving and 50% of all other employees are assumed to elect health coverage.
- Percent married at retirement - 10% of employees.
- Healthcare cost trends - 6.5% in 2022, 6.0% in 2023, and 5.5% 2024 through 2025, gradually decreasing from 5.4% in 2026 to 3.9% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
- Mortality rates-PubT-2010 headcount-weighted mortality table including rates for contingent survivors for teachers. PubG-2010 headcount-weighted mortality table including rates for contingent survivors for all other employees.

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability for June 30, 2022, calculated using current healthcare cost trends as well as what the total OPEB liability would be if health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1%</u> <u>Decrease</u>	<u>Current</u> <u>Trend</u> <u>Rate</u>	<u>1%</u> <u>Increase</u>
Total OPEB liability (in thousands)	\$796	\$874	\$967

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

The following presents the total OPEB liability, calculated using the discount rate of 4.06%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.06%) or 1-percentage point higher (5.06%) than the current rate:

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	1% Decrease <u>3.06%</u>	Current Discount Rate <u>4.06%</u>	1% Increase <u>5.06%</u>
Total OPEB liability (in thousands)	\$933	\$874	\$819

Multiple Employer Cost-Sharing Defined Benefit OPEB Plan

Health Insurance Premium Assistance Program

PSERS (System) provides 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 premium assistance are established to provide reserves in the health insurance account that are sufficient for the payment of 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 (HOP). As of June 30, 2022, there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

Retirees of the System can participate in the 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.

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.

Pension Plan Description

PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the System include all full-time public school 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.pa.gov.

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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 school districts' contractually required contribution rate for the fiscal year ended June 30, 2023 was 0.75% 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 \$83,673 for the year ended June 30, 2023.

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

At June 30, 2023, the District reported a liability of \$1,307,001 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System's total OPEB liability as of June 30, 2021 to June 30, 2022. 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, 2023, the District's proportion was 0.0710%, which was an increase of 0.0002% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District recognized OPEB expense in the government-wide statement of activities as follows:

Governmental activities	\$31,991
Business-type activities	<u>922</u>
Total	<u>\$32,913</u>

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 12,035	\$ 7,002
Changes in assumptions	145,108	308,670
Net difference between projected and actual investment earnings	3,555	
Changes in proportion	22,858	14,501

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between employer contributions and proportionate share of total contributions	\$ 1,026	\$ 361
Contributions subsequent to the measurement date	<u>83,675</u>	<u> </u>
Total	<u>\$268,257</u>	<u>\$330,534</u>

\$83,675 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2024	\$(37,421)
2025	(19,553)
2026	(23,043)
2027	(31,092)
2028	(35,485)
Thereafter	642

Actuarial Assumptions

The total OPEB liability as of June 30, 2022, was determined by rolling forward the System's total OPEB liability as of June 30, 2021 to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - entry age normal - level % of pay.
- Investment return - 4.09% - S&P 20 Year Municipal Bond Rate; previously 2.18%.
- 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.
- Premium assistance reimbursement is capped at \$1,200 per year.
- Assumed healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were 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, 2021 valuation were based on the results of an actuarial experience study that was performed for the five year period ending June 30, 2020.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2020 determined the employer contribution rate for fiscal year 2022.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

- 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: The actual data for retirees benefiting under the plan as of June 30, 2021 was used in lieu of the 63% utilization assumption for eligible retirees.
- Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

Investments consist primarily of short term assets designed to protect the principal of the 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 PSERS Board. Under the program, as defined in the retirement code employer contribution rates for premium assistance are established to provide reserves in the health insurance account that are sufficient for the payment of premium assistance benefits for each succeeding year.

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Asset Class:		
Cash	<u>100.0%</u>	0.5%
Total	<u>100.0%</u>	

The above was the PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2022.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.09%. Under the plan's funding policy, contributions are structured for short term funding of premium assistance. The funding policy sets contribution rates necessary to assure solvency of premium assistance through the third fiscal year after the actuarial valuation date. The premium assistance account is funded to establish reserves that are sufficient for the payment of 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 plan is considered a "pay-as-you-go" plan. A discount rate of 4.09% which represents the S&P 20 year municipal bond rate at June 30, 2022, was applied to all projected benefit payments to measure the total OPEB liability.

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

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual premium assistance. As of June 30, 2022, retirees premium assistance benefits are not subject to future healthcare cost increases. The annual premium assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2022, 93,293 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2022, 582 members were receiving less than the maximum

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

amount allowed of \$1,200 per year. 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.

The following presents the System net OPEB liability for June 30, 2022, calculated using current healthcare cost trends as well as what the System net OPEB liability would be if health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
District's proportionate share of the net OPEB liability (in thousands)	\$1,307	\$1,307	\$1,307

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 4.09%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.09%) or 1-percentage point higher (5.09%) than the current rate:

	<u>1% Decrease 3.09%</u>	<u>Current Discount Rate 4.09%</u>	<u>1% Increase 5.09%</u>
District's proportionate share of the net OPEB liability (in thousands)	\$1,478	\$1,307	\$1,164

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 the System's website at www.psers.pa.gov.

Payables to the OPEB Plan

At June 30, 2023, the District had an accrued balance due to PSERS, including contributions related to OPEB of \$21,826. This amount represents the District's contractually obligated contributions for wages earned in April 2023 through June 2023. The balance was paid in September 2023.

12. PENSION BENEFITS:

Plan Description

PSERS (System) 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 the System

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

include all full-time public school 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.pa.gov.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 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 3 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 3 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 to 1% to 2.5%, 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% or 2.5%, 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 (ten 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.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

Member Contributions

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

Member Contribution Rates				
Membership Class	Continuous Employment Since	Defined Benefit Contribution Rate	Defined Contribution Rate	Total Contribution Rate
T-C	Prior to July 22, 1983	5.25%	Not applicable	5.25%
T-C	On or after July 22, 1983	6.25%	Not applicable	6.25%
T-D	Prior to July 22, 1983	6.50%	Not applicable	6.50%
T-D	On or after July 22, 1983	7.50%	Not applicable	7.50%
T-E	On or after July 1, 2011	7.50% base rate with shared risk provision	Not applicable	Prior to 7/1/21: 7.50% After 7/1/21: 8.00%
T-F	On or after July 1, 2011	10.30% base rate with shared risk provision	Not applicable	Prior to 7/1/21: 10.30% After 7/1/21: 10.80%
T-G	On or after July 1, 2019	5.50% base rate with shared risk provision	2.75%	Prior to 7/1/21: 8.25% After 7/1/21: 9.00%
T-H	On or after July 1, 2019	4.50% base rate with shared risk provision	3.00%	Prior to 7/1/21: 7.50% After 7/1/21: 8.25%
DC	On or after July 1, 2019	Not applicable	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 school districts' contractually required contribution rate for fiscal year ended June 30, 2023 was 34.31% 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 pension plan from the District were \$3,850,067 for the year ended June 30, 2023.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

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

At June 30, 2023, the District reported a liability of \$31,566,000 for its proportionate share of the net pension liability in the government-wide statement of net position. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2021 to June 30, 2022. The District's proportion of the net pension liability was calculated utilizing the employer's one-year reported contributions as it relates to the total one-year reported contributions. At June 30, 2023, the District's proportion was 0.0710%, which was an increase of 0.0002% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District recognized pension expense in the government-wide statement of activities as follows:

Governmental activities	\$2,352,089
Business-type activities	<u>67,756</u>
Total	<u>\$2,419,845</u>

At June 30, 2023, 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 expected and actual experience	\$ 14,313	\$273,016
Changes in assumptions	942,589	
Net difference between projected and actual investment earnings		535,515
Changes in proportion	285,500	47,750
Difference between employer contributions and proportionate share of total contributions	33,840	
Contributions subsequent to the measurement date	<u>3,850,066</u>	<u> </u>
Total	<u>\$5,126,308</u>	<u>\$856,281</u>

\$3,850,066 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2024	\$ 210,784
2025	254,532
2026	(792,934)
2027	747,579

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

Actuarial Assumptions

The total pension liability as of June 30, 2022 was determined by rolling forward the System's total pension liability as of June 30, 2021 to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

- Valuation date - June 30, 2021
- Actuarial cost method - entry age normal - level % of pay
- Investment return - 7.00%, includes inflation at 2.75%; previously 7.00% and 2.50%, respectively.
- Salary growth - effective average of 4.50%, comprised of inflation at 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were 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, 2021 and as of June 30, 2022.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study that was performed for the five year period ending June 30, 2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension 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 weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS 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.

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Asset Class:		
Global public equity	28.0%	5.3%
Private equity	12.0%	8.0%
Fixed Income	33.0%	2.3%
Commodities	9.0%	2.3%
Infrastructure/MLPs	9.0%	5.4%
Real estate	11.0%	4.6%
Absolute return	6.0%	3.5%
Cash	3.0%	0.5%
Leverage	<u>(11.0%)</u>	0.5%
Total	<u>100.0%</u>	

The above was the PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2022.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents 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 a 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease <u>6.00%</u>	Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
District's proportionate share of the net pension liability (in thousands)	\$40,828	\$31,566	23,756

Pension Plan Fiduciary Net Position

Detailed information about PSERS' fiduciary net position is available in PSERS annual comprehensive financial report which can be found on the System's website at www.psers.pa.gov.

Payables to the Pension Plan

At June 30, 2023, the District had an accrued balance due to PSERS, including contributions related to pension of \$1,004,297. This amount represents the District's contractually obligated contributions for wages earned in April 2023 through June 2023. The balance was paid in September 2023.

13. CONCENTRATION OF CREDIT RISK:

The District provides education and related services to the residents of Loyalsock Township, Pennsylvania. Its service area is located within the geographic boundaries of the District. The District assesses taxpayers, within its service area, based upon taxing powers at its disposal. The ability of each of the District's taxpayers to honor their assessed obligations to the District is dependent upon economic and other factors affecting the taxpayers.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

14. CONTINGENCIES:

Grants

The District participates in both state and federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The District is potentially liable for any expenditures which may be disallowed pursuant to the terms of these grant programs. It is the opinion of management that requests for reimbursements, if any, by either state or federal governments based on subsequent audits will not be material in relation to the District's financial statements as of June 30, 2023.

Litigation

The District is subject to claims arising out of its normal operations. In the opinion of management, after review and consultation with counsel, any proceedings that may be assessed will not have a material adverse effect on the financial position of the District or results of its operations.

Risk Management

The District is exposed to various risks of losses related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. It is the policy of the District to purchase commercial insurance for the risks of loss to which it is exposed, including workers' compensation and employee health and accident insurance.

15. COMMITMENTS:

The District has contractual obligations for the purchase of equipment and a construction renovation project in the amount of approximately \$13,759,000 of which approximately \$10,920,000 has been paid or accrued.

16. JOINT VENTURES:

The District and other surrounding educational institutions created a joint venture, the Lycoming County Insurance Consortium Pooled Trust (Trust). The District self-insures through the Trust for certain health care benefits provided to current and former employees. The Trust has purchased an excess policy which covers employee health benefit claims in excess of \$375,000. Claims are recognized as an expense when paid (cash basis) which is not materially different from the accrual basis. For the year ended June 30, 2023, the District made payments for health care benefit claims of approximately \$2,335,000 to the Trust. Audited financial statements of the Trust are available.

The District and other surrounding educational institutions created a jointly governed organization, the Lycoming Career and Technology Center (Center), to provide vocational and technical education for students of the participating school districts. The governing board of the Center is comprised of a director from each participating school district. For the year ended June 30, 2023, the District paid approximately \$335,000 to the Center. Audited financial statements of the Center are available.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

17. SUBSEQUENT EVENTS:

Subsequent events have been evaluated through February 23, 2024, which is the date the financial statements were available to be issued.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Budgeted Amounts</u>		Actual
	Original	Final	Budgetary Basis
REVENUES:			
Local sources	\$ 16,373,000	\$ 16,373,000	\$ 18,517,760
State sources	7,728,332	7,728,332	8,599,462
Federal sources	<u>1,330,211</u>	<u>1,330,211</u>	<u>1,748,807</u>
Total revenues	<u>25,431,543</u>	<u>25,431,543</u>	<u>28,866,029</u>
EXPENDITURES:			
Current:			
Instruction	15,074,302	15,074,302	14,862,488
Support services	7,442,748	7,442,748	7,634,098
Noninstructional services	721,396	721,396	783,444
Capital outlay			941,845
Debt service (principal and interest)	<u>25,000</u>	<u>25,000</u>	<u>321,192</u>
Total expenditures	<u>23,263,446</u>	<u>23,263,446</u>	<u>24,543,067</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>2,168,097</u>	<u>2,168,097</u>	<u>4,322,962</u>
OTHER FINANCING SOURCES (USES):			
Sale of capital assets			1,198,600
Interfund transfers out	(2,987,050)	(2,987,050)	(3,536,393)
Proceeds from extended term financing			371,619
Refund prior year revenue	<u> </u>	<u> </u>	<u>(69,373)</u>
Total other financing uses, net	<u>(2,987,050)</u>	<u>(2,987,050)</u>	<u>(2,035,547)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(818,953)	(818,953)	2,287,415
FUND BALANCE, BEGINNING	<u>7,113,631</u>	<u>7,113,631</u>	<u>8,046,499</u>
FUND BALANCE, ENDING	<u>\$ 6,294,678</u>	<u>\$ 6,294,678</u>	<u>\$ 10,333,914</u>

See Notes to the Basic Financial Statements

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE DISTRICT'S
TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY
DISTRICT PLAN
LAST 10 YEARS*

(Dollar amounts in thousands)

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
TOTAL OPEB LIABILITY:						
Service cost	\$ 83	\$ 84	\$ 124	\$ 125	\$ 83	\$ 80
Interest	27	22	66	57	42	31
Changes of benefit terms	137		(697)		699	
Difference between expected and actual experience	(209)		(249)		(42)	
Changes of assumptions	(252)	(32)	97	(51)	(182)	60
Benefit payments	<u>(69)</u>	<u>(70)</u>	<u>(69)</u>	<u>(73)</u>	<u>(61)</u>	<u>(75)</u>
NET CHANGE IN TOTAL OPEB LIABILITY	(283)	4	(728)	58	539	96
TOTAL OPEB LIABILITY, BEGINNING	<u>1,157</u>	<u>1,153</u>	<u>1,881</u>	<u>1,823</u>	<u>1,284</u>	<u>1,188</u>
TOTAL OPEB LIABILITY, ENDING	<u>\$ 874</u>	<u>\$ 1,157</u>	<u>\$ 1,153</u>	<u>\$ 1,881</u>	<u>\$ 1,823</u>	<u>\$ 1,284</u>
COVERED-EMPLOYEE PAYROLL	<u>\$ 10,444</u>	<u>\$ 9,328</u>	<u>\$ 9,328</u>	<u>\$ 8,714</u>	<u>\$ 8,714</u>	<u>\$ 8,254</u>
TOTAL OPEB LIABILITY AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL	8.37%	12.40%	12.36%	21.59%	20.92%	15.56%

Notes to Schedule:

* This schedule is intended to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is completed, the District is presenting information for those years only for which information is available.

The amounts presented for each fiscal year were determined as of the measurement date of the total OPEB liability, which is July 1 of the current fiscal year.

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

Discount rate used in the measurement of the total OPEB liability	4.06%	2.28%	1.86%	3.36%	2.98%	3.13%
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Changes of assumptions used in the measurement of the total OPEB liability beginning July 1, 2022:

The trend assumption was updated.

Assumptions for salary, mortality, withdrawal and retirement were updated based on new PSERS experience study.

Changes of benefit terms used in the measurement of the total OPEB liability beginning July 1, 2022:

Teachers who retire before 2025 that have 15 years of service receive \$240 per month for 8 years. Administrative support staff members who retire before 2026 receive monthly payments dependent on years of service with the District for 8 years.

Changes of assumptions used in the measurement of the total OPEB liability beginning July 1, 2020:

The marriage assumption at retirement decreased from 20% to 10%.

Changes of benefit terms used in the measurement of the total OPEB liability beginning July 1, 2020:

Administrators subsidy increased for a 4 year period until 2023. Administrative support subsidy ends June 30, 2021.

Teachers have subsidy until 2021, after that pay full premium.

Changes of benefit terms used in the measurement of the total OPEB liability beginning July 1, 2018:

The subsidy provided for teachers was updated and applies to future retirees. The subsidy for administrators is now assumed to apply to future retirees.

Changes of assumptions used in the measurement of the total OPEB liability beginning July 1, 2018:

The trend assumption was updated.

Assumptions for salary, mortality, withdrawal and retirement were updated based on new PSERS assumptions.

Changes of assumptions used in the measurement of the total OPEB liability beginning July 1, 2017:

The trend assumption was updated.

Assumptions for salary, mortality, withdrawal and retirement were updated based on new PSERS assumptions.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET OTHER POSTEMPLOYMENT BENEFITS LIABILITY
PREMIUM ASSISTANCE PROGRAM
LAST 10 YEARS*

(Dollar amounts in thousands)

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
District's proportion of the net OPEB liability (asset)	0.0710%	0.0708%	0.0700%	0.0703%	0.0695%	0.0702%
District's proportionate share of the net OPEB liability (asset)	\$ 1,307	\$ 1,679	\$ 1,512	\$ 1,495	\$ 1,449	\$ 1,430
District's covered-employee payroll	\$ 10,434	\$ 10,043	\$ 9,828	\$ 9,701	\$ 9,358	\$ 9,340
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	12.53%	16.72%	15.38%	15.41%	15.48%	15.31%
Plan fiduciary net position as a percentage of the total OPEB liability	6.86%	5.30%	5.69%	5.56%	5.56%	5.73%

Notes to Schedule:

* This schedule is intended to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is completed, the District is presenting information for those years only for which information is available.

The amounts presented for each fiscal year were determined as of the measurement date of the net OPEB liability, which is June 30 of the immediately preceding fiscal year.

Discount rate used in the measurement of the total OPEB liability	4.09%	2.18%	2.66%	2.79%	2.98%	3.13%
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Changes in assumptions used in the measurement of the total OPEB liability beginning June 30, 2021:

The inflation assumption decreased from 2.75% to 2.50%. Payroll growth assumption decreased from 3.50% to 3.25%.

Salary growth changed from an effective average of 5.00%, which was comprised of 2.75%, real wage growth and for merit or seniority increases of 2.25%, to an 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 were modified from the RP-2014 Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020.

For disabled annuitants the rates were modified from the RP-2014 Mortality Tables for Males and Females to Pub-2010 Disability Mortality Non-Safety Headcount Weighted table, adjusted to reflect PSERS' experience and projected using a modified version MP-2020.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S OTHER POSTEMPLOYMENT BENEFITS PLAN CONTRIBUTIONS
PREMIUM ASSISTANCE PROGRAM
LAST TEN YEARS*
(Dollar amounts in thousands)

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Contractually required contribution	\$ 84	\$ 84	\$ 82	\$ 83	\$ 80	\$ 77	\$ 77
Contributions in relation to the contractually required contribution	<u>84</u>	<u>84</u>	<u>82</u>	<u>83</u>	<u>80</u>	<u>77</u>	<u>77</u>
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
District's covered-employee payroll	\$ 11,156	\$ 10,434	\$ 10,043	\$ 9,828	\$ 9,701	\$ 9,358	\$ 9,340
Contributions as a percentage of covered-employee payroll	0.75%	0.81%	0.82%	0.84%	0.82%	0.82%	0.82%

Notes to Schedule:

* This schedule is intended to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is completed, the District is presenting information for those years only for which information is available.

The contractually required contribution rate is calculated as of the June 30 preceding the fiscal year in which contributions are made.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST 10 YEARS*
(Dollar amounts in thousands)

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability (asset)	0.0710%	0.0708%	0.0699%	0.0703%	0.0695%	0.0702%	0.0724%	0.0716%	0.0709%
District's proportionate share of the net pension liability (asset)	\$ 31,566	\$29,068	\$ 34,418	\$ 32,888	\$ 33,363	\$ 34,671	\$ 35,879	\$ 31,014	\$ 28,063
District's covered-employee payroll	\$ 10,434	\$10,043	\$ 9,828	\$ 9,701	\$ 9,358	\$ 9,340	\$ 9,382	\$ 9,215	\$ 9,046
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	302.53%	289.44%	350.20%	339.02%	356.52%	371.21%	382.42%	336.56%	310.23%
Plan fiduciary net position as a percentage of the total pension liability	61.34%	63.67%	54.32%	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%

Notes to Schedule:

* This schedule is intended to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is completed, the District is presenting information for those years only for which information is available.

The amounts presented for each fiscal year were determined as of the measurement date of the net pension liability, which is June 30 of the immediately preceding fiscal year.

Pension plan employer proportion and employer proportionate share:

Pension plan proportionate share is calculated utilizing the District's one-year reported contributions as it relates to the total one-year reported contributions for all employers. Prior to the year ended June 30, 2020, the pension plan proportionate share was calculated utilizing the District's one-year reported covered payroll as it related to the total one-year reported covered payroll for employers.

Discount rate used in the measurement of the total pension liability	7.00%	7.00%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.50%
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Changes of benefit terms:

With the passage of Act 5 on June 12, 2017 class T-E and T-F members are now permitted to elect a lump sum payment of member contributions upon retirement.

Changes in assumptions used in the measurement of the total pension liability beginning June 30, 2021:

The inflation assumption decreased from 2.75% to 2.50%. Payroll growth assumption decreased from 3.50% to 3.25%. Salary growth changed from an effective average of 5.00%, which was comprised of inflation of 2.75%, real wage growth and for merit or seniority increases of 2.25%, to an 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 were modified from the RP-2014 Mortality Tables for Males and Females to a blended table based on 50% PubT-2010 Employee (Total Teacher dataset) and 50% PubG-2010 (Total General Employees data), adjusted to reflect PSERS' experience and projected using a modified version MP-2020. For disabled annuitants the rates were modified from the RP-2014 Mortality Tables for Males and Females to Pub-2010 Disability Mortality Non-Safety Headcount Weighted table, adjusted to reflect PSERS' experience and projected using a modified version MP-2020.

Changes in assumptions used in the measurement of the total pension liability beginning June 30, 2016:

The inflation assumption decreased from 3.00% to 2.75%. Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00%, real wage growth and for merit or seniority increases of 2.50%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases. Mortality rates were modified from the PR-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females to 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. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to 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.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PENSION PLAN CONTRIBUTIONS
LAST 10 YEARS

(Dollar amounts in thousands)

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Contractually required contribution	\$ 3,850	\$ 3,563	\$ 3,365	\$ 3,290	\$ 3,161	\$ 2,972	\$ 2,730	\$ 2,346	\$ 1,844	\$ 1,447
Contributions in relation to the contractually required contribution	<u>3,850</u>	<u>3,563</u>	<u>3,365</u>	<u>3,290</u>	<u>3,161</u>	<u>2,972</u>	<u>2,730</u>	<u>2,346</u>	<u>1,844</u>	<u>1,447</u>
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
District's covered-employee payroll	\$11,156	\$10,434	\$10,043	\$ 9,828	\$ 9,701	\$ 9,358	\$ 9,340	\$ 9,382	\$ 9,215	\$ 9,046
Contributions as a percentage of covered-employee payroll	34.51%	34.15%	33.51%	33.48%	32.58%	31.76%	29.23%	25.01%	20.01%	16.00%

Notes to Schedule:

The contractually required contribution rate is calculated as of the June 30 preceding the fiscal year in which contributions are made.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

GRANTOR/PROGRAM TITLE	Source Code	Federal Assistance Listing Number	Pass-Through Grant Number	Grant Period Beginning/ Ending Date	Grant Amount	Total Received For The Year	Accrued (Unearned) Revenue July 1, 2022	Revenue Recognized	Expenditures	Accrued (Unearned) Revenue June 30, 2023	Passed-Through To Subrecipients
<u>U.S. DEPARTMENT OF EDUCATION</u>											
Impact Aid	D	84.041	N/A	07/01/22-06/30/23	N/A	\$ 8,193		\$ 8,193	\$ 8,193		
Passed through the Pennsylvania Department of Education:											
Title I - Grants to Local Educational Agencies	I	84.010	13-220234	09/10/21-09/30/22	\$ 282,893	63,460	\$ 63,460				
Title I - Grants to Local Educational Agencies	I	84.010	13-230234	09/10/22-09/30/23	306,160	216,922		256,116	256,116	\$ 39,194	
Total Title I - Grants to Local Educational Agencies						280,382	63,460	256,116	256,116	39,194	
Title II - Supporting Effective Instruction State Grants	I	84.367	20-220234	09/10/21-09/30/22	43,761	(124)	(124)				
Title II - Supporting Effective Instruction State Grants	I	84.367	20-230234	09/10/22-09/30/23	46,935	47,080		46,935	46,935	(145)	
Total Title II - Supporting Effective Instruction State Grants						46,956	(124)	46,935	46,935	(145)	
Title IV - Student Support and Academic Enrichment Program	I	84.424	144-220234	09/10/21-09/30/22	19,479	11	11				
Title IV - Student Support and Academic Enrichment Program	I	84.424	144-230234	09/10/22-09/30/23	22,000	5,988		22,000	22,000	16,012	
Total Title IV - Student Support and Academic Enrichment Program						5,999	11	22,000	22,000	16,012	
COVID-19 Education Stabilization Fund (ARP ESSER)	I	84.425U	223-210234	03/13/20-09/30/24	1,934,711	140,706	(140,706)	1,207,567	1,207,567	926,155	
COVID-19 Education Stabilization Fund (ARP ESSER 7%)	I	84.425U	225-210234	03/13/20-09/30/24	150,372	71,085	(10,936)	126,964	126,964	44,943	
Total COVID-19 Education Stabilization Fund ARP ESSER						211,791	(151,642)	1,334,531	1,334,531	971,098	
COVID-19 Education Stabilization Fund (CRRSA ESSER)	I	84.425D	200-210234	03/13/20-09/30/23	956,494	333,661	253,977	79,684	79,684		
Passed Through Pennsylvania Commission on Crime and Delinquency:											
COVID-19 Education Stabilization Fund (CARES ESSER)	I	84.425D	35486	07/01/21-06/30/22	48,470	7,804	7,804				
Total COVID-19 Education Stabilization Fund ESSER						341,465	261,781	79,684	79,684		
Total COVID-19 Education Stabilization Fund						553,256	110,139	1,414,215	1,414,215	971,098	
Passed through BLaST Intermediate Unit #17:											
IDEA ESEA Title VI	I	84.027	N/A	07/01/21-09/30/22	N/A	92,858	92,858				
IDEA ESEA Title VI	I	84.027	N/A	07/01/22-09/30/23	N/A	200,516		277,738	277,738	77,222	
COVID 19 IDEA ESEA Title VI (ARP)	I	84.027	N/A	07/01/21-09/30/23	N/A	65,830		65,830	65,830		
Total IDEA ESEA Title VI						359,204	92,858	343,568	343,568	77,222	
IDEA Special Education - Preschool Grants	I	84.173	N/A	07/01/21-06/30/22	N/A	2,842	2,842				
IDEA Special Education - Preschool Grants	I	84.173	N/A	07/01/22-06/30/23	N/A	2,926		2,926	2,926		
Total IDEA Special Education - Preschool Grants						5,768	2,842	2,926	2,926		
Total Special Education (IDEA) Cluster						364,972	95,700	346,494	346,494	77,222	
TOTAL U.S. DEPARTMENT OF EDUCATION						1,259,758	269,186	2,093,953	2,093,953	1,103,381	
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>											
Passed through Pennsylvania Department of Human Services:											
Medical Assistance Program	I	93.778	N/A	07/01/22-06/30/23	N/A	1,347		1,347	1,347		
Total Medicaid Cluster						1,347		1,347	1,347		
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						1,347		1,347	1,347		
<u>U.S. DEPARTMENT OF AGRICULTURE</u>											
Team Nutrition Grants	D	10.574	N/A	11/01/11-11/01/15	1,000		(1,000)			(1,000)	
Passed through the Pennsylvania Department of Education:											
COVID-19 NSLP-Supply Chain Assistance	I	10.555	N/A	07/01/21-06/30/22	33,948		(16,323)	16,323	16,323		
COVID-19 NSLP-Supply Chain Assistance	I	10.555	N/A	07/01/22-06/30/23	48,172	48,172		42,025	42,025	(6,147)	
National School Lunch Program	I	10.555	N/A	07/01/22-06/30/23	N/A	688,835	33,279	689,752	689,752	34,196	
Passed through the Pennsylvania Department of Agriculture:											
National School Lunch Program	I	10.555	N/A	07/01/22-06/30/23	N/A	(a) 125,842	(b) (655)	126,057	(c) 126,057	(d) (440)	
Total National School Lunch Program						862,849	16,301	874,157	874,157	27,609	

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

GRANTOR/PROGRAM TITLE	Source Code	Federal Assistance Listing Number	Pass-Through Grant Number	Grant Period Beginning/Ending Date	Grant Amount	Total Received For The Year	Accrued (Unearned) Revenue July 1, 2022	Revenue Recognized	Expenditures	Accrued (Unearned) Revenue June 30, 2023	Passed-Through To Subrecipients
Passed through the Pennsylvania Department of Education:											
School Breakfast Program	I	10.553	N/A	07/01/22-06/30/23	N/A	<u>\$ 181,748</u>	<u>\$ 13,288</u>	<u>\$ 179,975</u>	<u>\$ 179,975</u>	<u>\$ 11,515</u>	
Total Child Nutrition Cluster						<u>1,044,597</u>	<u>29,589</u>	<u>1,054,132</u>	<u>1,054,132</u>	<u>39,124</u>	
COVID-19 State Pandemic Electronic Benefit Transfer Admin. Costs Grant	I	10.649	N/A	07/01/22-06/30/23	628	<u>628</u>		<u>628</u>	<u>628</u>		
TOTAL U.S. DEPARTMENT OF AGRICULTURE						<u>1,045,225</u>	<u>28,589</u>	<u>1,054,760</u>	<u>1,054,760</u>	<u>38,124</u>	
TOTAL FEDERAL AWARDS						<u>\$2,306,330</u>	<u>\$297,775</u>	<u>\$3,150,060</u>	<u>\$3,150,060</u>	<u>\$1,141,505</u>	<u>\$</u>

SOURCE CODES:
N/A - Not applicable
D - Direct Funding
I - Indirect Funding

FOOTNOTES:
(a) Total amount of commodities received.
(b) Beginning inventory at July 1, 2022.
(c) Total amount of commodities used.
(d) Ending inventory at June 30, 2023.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Loyalsock Township School District (District) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to be and does not present the financial position, changes in net position, or cash flows of the District. Some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the 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.

3. INDIRECT COST ALLOCATION PLAN:

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



Larson, Kellett & Associates, P.C.

Certified Public Accountants and Consultants

**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
Loyalsock Township School District
Williamsport, 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, and each major fund, of Loyalsock Township School District (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 23, 2024.

Report on Internal Control Over Financial Reporting

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

Larson, Kellitt & Associates, P.C.

Montoursville, Pennsylvania
February 23, 2024



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

Board of School Directors
Loyalsock Township School District
Williamsport, Pennsylvania:

Report on Compliance for Each Major Federal Program

Opinion on Major Federal Program

We have audited Loyalsock Township School District's (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 the District's major federal program for the year ended June 30, 2023. The District's major federal program is 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 its major federal program for the year ended June 30, 2023.

Basis for Opinion on Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 the 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 generally accepted auditing standards, *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 its major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material

weaknesses. However, as described below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001, to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Larson, Kellitt & Associates, P.C.

Montoursville, Pennsylvania
February 23, 2024

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued on whether
the financial statements audited were prepared
in accordance with GAAP:

Unmodified opinion.

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified
that are not considered to be material
weaknesses? _____ yes x no

Noncompliance material to financial statements
noted? _____ yes x no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified
that are not considered to be material
weakness(es)? x yes _____ none reported

Type of auditors' report issued on compliance for major federal programs: Unmodified
opinion.

Any audit findings disclosed that are
required to be reported under 2 CFR
section 200.516(a)?

 x yes _____ no

Identification of major federal programs:

Assistance Listing Number

Name of Federal Program

84.425U
84.425D

COVID-19 Education Stabilization Fund
COVID-19 Education Stabilization Fund

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

\$750,000

Auditee qualified as low-risk auditee?

_____ yes x no

LOYALSOCK TOWNSHIP SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION II - FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT AUDITING STANDARDS

None reported.

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

U.S. DEPARTMENT OF EDUCATION

2023-001. COVID-19 Education Stabilization Fund - Assistance Listing 84.425D and 84.425U passed through the Pennsylvania Department of Education; Title I - Grants to Local Educational Agencies - Assistance Listing 84.010 passed through the Pennsylvania Department of Education; Grant Period - Year Ended June 30, 2023.

Criteria: In accordance with Title 2 CFR Section 200.431(c) of the Uniform Guidance, fringe benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the employees whose salaries and wages are chargeable to such federal awards and other activities.

Condition: Benefits charged to federal programs included Public School Employees' Retirement System (PSERS) employer contribution expenditures that were reimbursed by a state subsidy.

Cause: The system generated payroll report that identifies federally funded staff did not properly reduce federal allocations for amounts reimbursed by the state subsidy.

Effect: Failure to properly deduct the PSERS reimbursement portion allocated to federal awards is a duplication of benefits which can result in a loss of funding.

Questioned Costs: Total known questioned costs of \$72,697 as indicated below:

- COVID-19 Education Stabilization Fund - Assistance Listing 84.425D - \$8,294
- COVID-19 Education Stabilization Fund - Assistance Listing 84.425U - \$34,485
- Title I - Grants to Local Educational Agencies - Assistance Listing 84.010 - \$29,918

Perspective Information: Total PSERS employer contribution expenditures charged to these federal awards were \$144,098. The state subsidy reimbursed the District for approximately 50 percent of these expenditures for a total of \$72,697.

Identification of Repeat Findings: Not applicable.

Recommendation: The District should ensure that PSERS employer contribution expenditures charged to federal awards are reduced for amounts reimbursed by other funding sources.

Views of Responsible Officials: Management agrees with the finding.

Planned Corrective Action: See District's corrective action plan.

LOYALSOCK TOWNSHIP HIGH SCHOOL



PROGRAM OF STUDIES

2024-25

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Purpose of Guide

This document serves as one of the primary tools for guiding Loyalsock students toward their eventual post-secondary school goals. The courses listed exist as the vehicle in which students will strive to reach their greatest potential in a variety of content areas. We are proud to offer a wide array of coursework to meet the needs of a diverse set of learners. Coupled with sound teaching and learning practices that students will experience, we firmly believe that we are preparing Loyalsock students for virtually any future they choose to pursue. Please take your time and review on the required courses and elective/related arts opportunities as you peruse this guide.

Schedule Change Policy and Procedure

Students wishing to make changes to their schedule for the upcoming school year should do so by no later than **AUGUST 15th** of the given academic year. **A communication with the respective school counselor should be made via email or phone call.** (Exceptions will be made only for extenuating circumstances, i.e., new students, family emergencies, upgrading to a more rigorous course, etc.).

Specifically, a student who wants to change an AP level course BEYOND the designated drop/add period will be subject to the following options:

1. Choose another AP course currently offered, OR
2. Withdraw/failure (WD/F) from the course. This grade will be listed on the student's transcript and will be calculated as a 55, even if prior to the start of the course. The student may then take another course, pending it fits into his/her schedule, OR
3. The AP course teacher recommends the student to drop the course. The course grade will exist as the average of the course to that date. The student then selects another course, OR
4. An extenuating medical issue inhibits the student from continuing in the course.

As required of many colleges/universities to which the student has already applied and/or been accepted, updated transcripts will be sent to the college/university to which the student has applied or been accepted.

Course Selection

It is very important that students consult parents/guardians, teacher(s), and school counselors while selecting courses and complete the course selection form. *It is helpful and necessary to talk with your current teachers and teachers whose courses you may plan on taking about next year's courses.* **Honors and AP course selection requires teacher recommendation to indicate that a student is aware of rigorous expectations associated with a course.** Please be careful making course selections. **In order to change a course, after the Course Selection process has been completed, it shall be necessary for a parent or guardian to come to school for a conference. Each student must choose eight (8) subjects/credits.**

Important note: Loyalsock students can earn up to eight (8) credits per year which will be applied to a student's transcript. Credits pertain specifically to Loyalsock Township School District authorized courses and programs. Any credit(s), whether through LTHS or another approved program, taken beyond eight (8) will not be factored into the student's cumulative weighted average, GPA, and class rank.

Class Rank

Class rank is a procedure by which the performance of a student's work is compared with that of his/ her classmates. It is usually expressed as a fraction. For example, a class rank of 12/120 indicates that a student is twelfth from the top in a class of 120. At LTHS, class rank is calculated using a formula that recognizes both

achievement, grade, and challenge level of courses. Achievement is determined by the final grade earned in each course. Challenge is determined by the weight of the course which reflects the academic rigor and the value assigned (Academic, Honors, AP, Dual Enrollment) to each course. ***Final class rank is calculated at the end of each school year; prior to the end of the school year, class rank is a prediction.*** Rank is cumulative, incorporating all courses completed by the student since entry into the high school (grades 9-12).

Requirements for Graduation

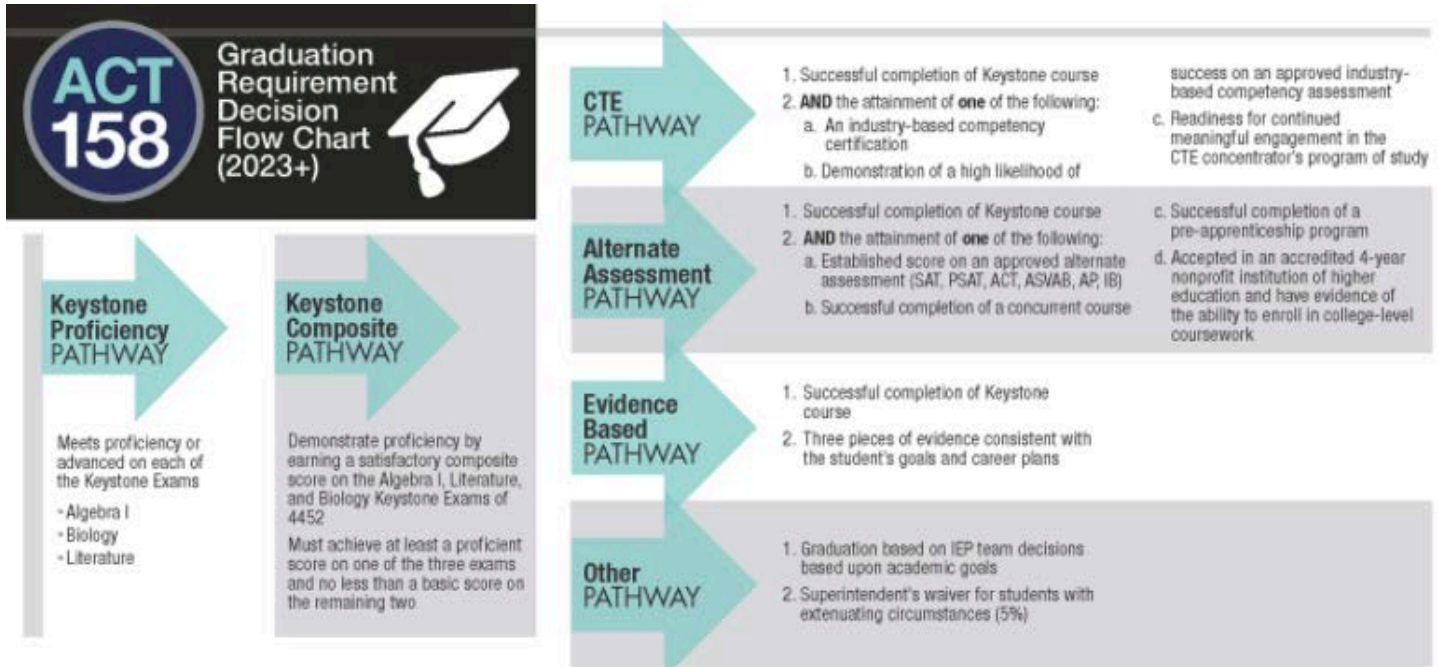
Students are required to earn **28 credits**, which must include the following courses for graduation from Loyalsock Township HS. Graduation requirements apply to all students unless determined otherwise by an IEP team in compliance with the Every Student Succeeds Act (ESSA) and the Individual with Disabilities Education Act (IDEA).

GRADUATION REQUIREMENTS	
Subject Area	Required # of Credits
English	4.0
Mathematics	4.0
Science	4.0
Social Studies	4.0
Physical Education/Health	1.0
Financial Literacy and Planning (required of all juniors)	1.0
Technology	1.0
Electives	9-12

Graduation Pathways

All students are also required to meet Pennsylvania's [Act 158 High School Graduation Requirements](#) through one of five pathways. The primary pathway is attained by demonstrating proficiency on the Keystone Exams in Algebra I, Biology, and Literature. Students who do not successfully meet pathway 1 with Keystone Exam proficiency are required to complete one of four additional pathways in order to successfully meet Act 158 requirements and Pennsylvania's [Future Ready Index](#).

In the event a student does not meet pathway 1, the following are alternative pathways toward meet Act 158:



Counselors and Administrators monitor students progress and advise with other opportunities to meet this requirement, as needed.

Course Level Descriptions

LTHS utilizes a 100-point cumulative weighted average system (CWA). GPA is derived from the CWA. The following is a description of the identified course levels.

Academic (Weight - 1.0)

Most of the coursework offered at Loyalsock Township High School is considered an academic level. Courses at this level are considered rigorous, but are not at the pace and level of honors, college or AP level. Academic courses will prepare any student for a comprehensive two or four-year college program as well as any other post-secondary career focus, including serving in our nation's military.

Honors (Weight - 1.04)

Specific coursework that is considered to be more rigorous than Academic coursework, but not at the level of AP (Advanced Placement) coursework, is designated at the honors level. These courses will be taught at an **accelerated pace and level**. Such courses often require at least 1-hour minimum per night of extra study/homework completion. Students who seek such coursework must be organized and realize the work ethic required to be successful in such coursework. Like Loyalsock's academic courses, honors courses will also prepare any student for a comprehensive two or four-year college program as well as any other post-secondary career focus.

Dual Enrollment (Weight - 1.06)

Dual Enrollment courses refer to any course taken by one the colleges/universities with whom Loyalsock Township School District has an articulation agreement. These courses are taught at an introductory college level, typically referred to as general education ("gen ed") courses. DE courses are available to juniors and seniors, and offer students opportunities for additional coursework that is typically not offered by LTHS. Most of the DE courses available are online courses that require payment by the family in advance of taking the course. DE courses provide

the student with possible transfer college credit to many colleges to which a student is eventually choosing to gain acceptance.

Advanced Placement (AP) (Weight – 1.08)

AP courses taken at LTHS occur within a prescribed curriculum defined by the College Board. **AP courses are the most challenging/rigorous courses** offered at Loyalsock which is applied to a student's rank and GPA. Loyalsock offers more than a dozen AP courses, with several more available on-line through our virtual education program. AP coursework requires students to be highly motivated, organized, and capable of spending 1-2 hours of study/homework completion per evening. **It is highly recommended that students who choose to take AP coursework also take the requisite AP exam in May of the given school year.** *It should be noted that the school district pays the entire AP exam cost for each student;* therefore, there is no disadvantage to a student taking the respective exam.

Core Course Sequencing (by Grade Level) and Educational Requirements

Grade 9	Grade 10	Grade 11	Grade 12
English (1.0 Credit)	English (1.0 Credit)	English (1.0 Credit)	English (1.0 Credit)
<ul style="list-style-type: none"> Academic English 9 OR Honors English 9 	<ul style="list-style-type: none"> Academic English 10 OR Honors English NOTE: Literature Keystone Exam administered in Grade 10 	<ul style="list-style-type: none"> Academic English 11 OR Honors English 11 OR AP English Literature & Comp 	<ul style="list-style-type: none"> College Prep English 12 OR Honors English 12 OR AP English Language & Comp OR/And AP English Literature & Comp
Mathematics (1.0-2.0 Credits)	Mathematics (1.0-2.0 Credits)	Mathematics (1.0-2.0 Credits)	Mathematics (0 - 2.0 Credits)
<ul style="list-style-type: none"> Algebra IA and Algebra IB OR NOTE: Algebra I Keystone Exam administered in Grade 9 Honors Geometry (For Keystone Algebra 8 students) OR Geometry (For Keystone Algebra 8 students) 	<ul style="list-style-type: none"> Geometry OR Honors Geometry Algebra II OR Honors Algebra II OR Algebra II and Advanced or Academic Trigonometry OR Honors Algebra II and Advanced or Academic Trigonometry 	<ul style="list-style-type: none"> Math Analysis OR Integrated Math OR Statistics OR Algebra II OR Honors Algebra II OR Algebra II and Advanced Trigonometry or Academic Trigonometry OR Honors Algebra II and Advanced or Academic Trigonometry OR Advanced Trigonometry OR Honors Precalculus Advanced Trigonometry OR Honors Calculus OR Honors Calculus and AP Calculus AB 	<ul style="list-style-type: none"> Integrated Math OR Statistics OR Algebra II OR Honors Algebra II OR Algebra II and Advanced or Academic Trigonometry OR Honors Algebra II and Advanced or Academic Trigonometry OR Advanced Trigonometry OR Honors Precalculus Honors Calculus OR Honors Calculus and AP Calculus AB OR AP Calculus BC
Social Studies (1.0 Credit)	Social Studies (1.0 Credit)	Social Studies (1.0 Credit)	Social Studies (1.0 Credit)
<ul style="list-style-type: none"> Modern American History 	<ul style="list-style-type: none"> World History 	<ul style="list-style-type: none"> Civics 	4th Requirement can be met in grades 9-12. Options include: <ul style="list-style-type: none"> Intro to Social Sciences Honors Sociology AP Psychology Military History American Pop Culture Perspectives World Cultures
Science (1.0 Credit)	Science (1.0 Credits)	Science (1.0-2.0 Credits)	Science (0- 2.0 Credits)

<ul style="list-style-type: none"> • Earth & Environment OR • Honors Earth & Environment 	<ul style="list-style-type: none"> • Biology OR • Honors Biology • NOTE: Biology Keystone Exam administered in Grade 10 	<ul style="list-style-type: none"> • Academic Chemistry OR Honors Chemistry • AP Chemistry OR Integrated Physical Science (IPS) 	<ul style="list-style-type: none"> • Academic Physics OR • Honors Physics OR Integrated Physical Science (IPS) • AP Physics
Physical Education & Health (1.0 Credits)			
<ul style="list-style-type: none"> • PE (0.5) • Health (0.5) 			
Other LTHS Required Graduation Requirements (2.0 Credits)			
<ul style="list-style-type: none"> • Financial Literacy and Planning (1.0) • Technology (1.0) 			

Career and Technical Education

Through *career and technical education*, students have opportunities to earn college credit while still in high school, earn industry-specific credentials in a variety of fields, and participate in paid and unpaid internships. LTHS partners with the **Lycoming County Career and Technology Center** for career and technical coursework offered to students in multiple concentrations. The following are the career and technical education opportunities currently available to LTHS students. You can learn more about our [CTC programs HERE](#).

Automotive Technology: Are you interested in cars and want to repair high tech vehicles? Learn about performance, computer electronics, engine diagnosis and repair. Earn Automotive Service Excellence (ASE) Certification and PA State Inspection.

Computer Systems Technology: Become part of the team of experts who repair or maintain computers and networks. Prepare for a career in computer science – this program is an excellent foundation for post-secondary education. Prepare for Net Plus Certification and CompTIA A+ Certification.

Construction Technology: Do you enjoy working with your hands, building, operating power tools, working with electricity, connecting piping systems? Earn the National Center for Construction Education & Research (NCCER) Certification.

Criminal Justice (Law Enforcement): Are you interested in becoming a police officer, corrections officer, security officer, detective, or private security person? The combination of our program and post-secondary education is designed to prepare you for a rewarding career in private security, law enforcement, and criminal justice.

Culinary Arts: Do you like to be in the kitchen and enjoy cooking? Maybe you would like to own a restaurant, host a cooking show, or become a chef. You will learn proper use of kitchen utensils and equipment, food sanitation and storage, table settings, and food preparation. Earn the ServSafe Certification (a necessary requirement to enter the food service industry).

Early Childhood Education: Are you interested in teaching or childcare services? This course provides a solid base for students planning to enter the fields of Occupational Child Care, Para educator, or Elementary Education. Become Child Development Associate CDA Test Ready!

Health Careers: As the world of medicine and science changes and grows virtually every day, the number of jobs in the health field grows as well. Are you interested in nursing and learning about the behind-the-scenes work that happens in a hospital setting? Would you like to learn about human anatomy and acquire skills for

lab and technical employment? If you answered yes to these questions, this is the program for you! Opportunities to receive a Nurse Aide Certification and/or Medical Assistant Certification.

ALL Lycoming County Career and Technology Center programs offer the following Third Year possibilities:

Penn College Option (earn college credits while still in high school) and Work Based Option (participate in both paid and unpaid internships)

LTHS also partners with the Williamsport Area HS CTE, and we do offer a few programs through Williamsport's program. [Click here for CTE Programs](#). Students only have access to programs not offered through Lyco CTC.

Students may be required to provide their own transportation in order to attend any of the Williamsport Area HS CTE programs.

Dual Enrollment Coursework - Earn College Credit in High School

Overview

LTHS contracts with several colleges and universities to provide students dual enrollment coursework. Dual enrollment allows students to take a college-level course while still attending high school. The student can choose a college-level course(s) that may transfer to the student's eventual postsecondary college or university to which the student has applied and/or been accepted. Each college/university uses a **Transfer Credit Equivalency tool** to determine what courses may transfer from one of the dual enrollment institutions connected with Loyalsock to the student's school of choice.

Benefits of Dual Enrollment

Students can graduate from Loyalsock with 3 or more college credits to apply toward the cost of his/her college education. Most Dual Enrollment courses are worth 3 college credits, which is the equivalent of 1 LTHS credit (courses less than 3 college credits have the equivalent of .5 LTHS credits). Often, dual enrollment courses transfer to the student's chosen college/university as a general education equivalent, or "gen ed," satisfying various distribution requirements that every student at a given college or university must satisfy. Other courses, depending on the students' chosen major and school selection, MAY satisfy as a direct core requirement. There is a potential cost savings because *the cost of a dual enrollment course through Loyalsock is much less than credit* typically taken at a variety of institutions on site when students become a full college student.

How Does It Work?

As a junior or senior, students may opt to take 1 or more dual enrollment courses, assuming it meets all the requirements and fits within your schedule. **To be eligible, the student must:**

1. Have a cumulative weighted average of **85% or better**.
2. Be in good standing with attendance at Loyalsock.
3. Have room in one's schedule to take a dual enrollment course(s).
4. Principal discretion can be used for any individual extenuating circumstances.

How to Apply for Dual Enrollment

1. Student discusses the possibilities with his/her parents and decides to pursue dual enrollment coursework for next school year.
2. Students discuss the options available with their school counselor, Mrs. Campman, during their scheduling meeting.
3. Student should check credit/course transferability of a given dual enrollment course with the college/university to which the student anticipates attending.

4. Student completes the steps of the individual college/university to enroll by using the links provided to become a non-degree student at the given school. Steps will include enrolling, becoming accepted, getting an account, and paying for the course(s) directly from the family to the college.
5. Student begins to take the applicable dual enrollment course(s) when that college's semester begins.
(NOTE: This may or may not be the same time frame of Loyalsock's semester.) In most cases, students will have the choice of doing so at Loyalsock in the library or online from home.

In some cases, dual enrollment courses may be able to be taken on-site at one of the schools to which we are affiliated so long as the student has his/her own transportation. **** NOTE:** At the conclusion of the course **with a grade of C or better**, LTSD will reimburse the family \$150 per course (maximum reimbursement of \$300 for two courses in one school year).

Reimbursements will be made and mailed home after the school year is concluded in early June.

Dual Enrollment Partnerships (Current)

Dual Enrollment Program	<u>Commonwealth University of PA</u> Early College Program (combined from Lock Haven, Bloomsburg, and Manfield Universities)	<u>Harrisburg Area CC</u> Dual Enrollment Program	<u>Keystone College</u> Concurrent Enrollment Program
Nature of Course	Online	Online	LTHS School-Based
Instructor	College Professor	College Professor	Loyalsock Teacher
Course Weight	1.06	1.06	1.06
Cost	TBD	TBD	TBD
Text & Materials	As per class requirements.		
Transport	Students must be able to provide their own transportation as necessary to attend possible on-campus activities or courses.		

Courses by Department

Art

Course title	Weight	Open to Grades	Prerequisites	Credit
3D Art	1.0	9-12	None	1
Drawing & Painting I	1.0	9-12	None	1
Drawing & Painting II	1.0	9-12	Drawing & Painting I	1
Honors Drawing & Painting III	1.04	10-12	90 or higher in Drawing & Painting II OR Portfolio Review	1
Ceramics & Glass	1.0	9-12	None	1
Honors Ceramics & Glass II	1.04	10-12	90 or higher in Ceramics & Glass I	1
Photography	1.0	9-12	None	1
Honors Portfolio Development	1.04	11-12	Those needing Portfolio for College Admissions or upon teacher approval	1
Fiber Arts - NEW COURSE FOR 2024-2025	1.0	9-12	None	1

DRAWING & PAINTING I

1.0 Credit

Foundation of Visual Arts is an introductory course where students are given a sampling of various 2-D mediums. The principles of art and design are stressed with each project.

DRAWING AND PAINTING II

1.0 Credit

This is an intermediate course for those students who wish to improve their drawing skills and explore a variety of painting techniques and styles. An emphasis will be placed on the rules of design, composition, and student imagination. Students will explore advanced perspective, portraiture, scratchboard, and stipple-drawing.

HONORS DRAWING AND PAINTING III

1.0 Credit

This is an advanced course for those students who wish to further improve their drawing skills and explore a variety of painting techniques and styles. An emphasis will be placed on the rules of design, composition, and student imagination. Students will explore advanced perspective, portraiture, print-making, and pointillism.

HONORS PORTFOLIO DEVELOPMENT

1.0 Credit

For students pursuing a degree in Art in their post-secondary studies, the Portfolio Development course helps students increase both the inventive and expressive portions of their artistic portfolio. Students develop skills and work habits which will build confidence in their artistic development. Students will gain a better sense of their strengths as an artist. The Portfolio Development course offers insight into building a portfolio for higher education and the art school admissions process.

FIBER ARTS (NEW COURSE FOR 2024-2025)

1.0 Credit

This course will give students an overview introduction of fiber work using natural and man-made materials. Using fiber and textile media and techniques, students will create works that focus on both two and three-dimensional artworks. Fiber and textile processes may include: weaving, fabric printing, papermaking, embroidery, batik, and mixed media. Cultural, historic, and aesthetic aspects of these processes will be incorporated, as well as experiences in art criticism. Emphasis will be placed on creative design concepts, craftsmanship, and skillful and imaginative use of materials.

PHOTOGRAPHY

1.0 Credit

Photography will be an exploration of the art and science of photography. This course will look at the many facets of photography from art, science, commercial, fashion, portrait, documentary, and journalistic approaches. We will focus on the capturing, adjustment, and alteration of digitally captured images. The principles of art and design are stressed with each project. Students will be evaluated on technique, creativity, effort, and critical responses.

3D ART

1.0 Credit

Open to grades 9-12, 3D Art is an introductory course where students create various 3D pieces of art. Students develop original arts by considering the length, width and depth of a 3D piece. This class focuses on working with a variety of materials including found objects, paper, clay, foam, plaster and a variety of repurposed objects.

CERAMICS AND GLASS I

1.0 Credit

Ceramics and Glass is an intermediate course that focuses on the heated transformation of raw materials into functional and sculptural forms. The principles of design, ergonomics, and utility are stressed with each project. This course is excellent for visual and kinetic learners who are good with their hands and are not afraid to get dirty. Sample projects include, but are not limited to: cups/tumblers, tea-bowls, mugs, tiles, stained glass, and fused glass. **Long and/or fake fingernails are not permitted and hair must be pulled back during class.**

HONORS CERAMICS AND GLASS II

1.0 Credit

This is an advanced art course for those students who wish to seriously explore hand-built and wheel-thrown forms. Students will learn to create various sculptures including, but not limited to: boxes, roasters, teapots as well as human and animal forms. They will also learn to create vases, perforated forms, covered jars, pitchers, goblets, teapots and other utilitarian forms. **Long and/or fake fingernails are not permitted and hair must be pulled back during class.**

Business, Computer and Information Technology

Course title	Weight	Open to Grades	Prerequisites	Credit
Accounting I	1.0	9-12	None	1
Accounting II	1.0	10-12	Accounting I	1
Financial Literacy and Planning	1.0	11-12	None	1
Marketing I	1.0	9-12	None	1
Marketing II	1.0	10-12	Marketing I	1

Introduction to Business	1.0	9-12	None	1
Entrepreneurship	1.0	9-12	None	1
Digital Information Technology I*	1.0	9-12	None	1
Digital Information Technology II*	1.0	10-12	Digital Information Technology I OR teacher approval	1
Computer Science I *	1.0	9-12	None	1
Computer Science II *	1.0	10-12	Computer Science I	1
Video Game Design*	1.0	9-12	None	1
Web Design*	1.0	9-12	None	1

* TECHNOLOGY REQUIREMENT OPTIONS

DIGITAL INFORMATION TECHNOLOGY I

1.0 Credit

In this course students will complete a series of micro units to cover a variety of digital literacy topics and preview topics covered in detail in our other technology courses. Students will have a better understanding of how information is represented digitally and sent over the internet. Students will learn some basic fundamentals of JavaScript and web design as well as general skills in a variety of application software. With a focus on creativity, problem solving and project-based learning, Digital Information Technology will give students the opportunity to explore several important topics and continue to develop skills to further endeavors in any career field.

DIGITAL INFORMATION TECHNOLOGY II

1.0 Credit

In this hands-on intermediate/advanced course students will go beyond the basic operations of commonly used application software (Microsoft Office, iWorks, Google Suite). This course will build on student's prior knowledge and experience with personal uses of computers/technology to include various business and industrial use at a higher level in order to prepare for college or the workforce. Students will continue to examine some of the social and ethical implications of computers in our society as well as a variety of current trends in computer security, and digital citizenship.

VIDEO GAME DESIGN IN UNITY

1.0 Credit

The Video Game Design in Unity course teaches the fundamentals of designing a video game using the most widely accessed and preferred editing engine in the world. The intent of this course is to prepare high school students with the industry related skills needed for the workplace and higher learning environments. Students illustrate comprehension of game design skills and apply their knowledge using the Unity game engine. Students will create their games and configure scripts using C# in Visual Basic Studio and the Unity game engine. By the end of this course, they will understand the design planning process, be knowledgeable of industry related careers, and be able to navigate the Unity environment in order to create 3D games.

WEB DESIGN

1.0 Credit

In this project-based course students will learn HTML and CSS programming languages, and will create their own live homepages to serve as portfolios of their creations. By the end of this course, students will be able to explain how web pages are developed and viewed on the Internet, analyze and fix errors in existing websites, and create

their very own multi page websites. Students will learn the foundations of user interface design, rapid prototyping and user testing, and will work together to create professional, mobile responsive websites. In today's world, web pages are the most common medium for sharing ideas and information. Learning to design websites is an incredibly useful skill for any career path.

ENTREPRENEURSHIP

1.0 Credit

Entrepreneurship focuses on recognizing a business opportunity, starting a business, operating, managing and maintaining a business. Students will be exposed to the development of critical thinking, problem solving, and innovation in this course as they will either be the business owner or individuals working in a competitive job market in the future. In the United States small businesses make up close to 90% of all businesses. Integration of accounting, finance, marketing, business management, legal and economic environments will be developed throughout projects in this course. Students will work to develop a business plan that includes structuring the organization, financing the organization, and managing information, operations, marketing, and human resources. Through various projects, team building activities and lessons students will be engaged in the creation and management of a business and the challenges of being a small business owner. Various forms of technologies will be used to expose students to resources and application of business principles for starting, operating and maintaining a business. Professional communication skills and practices, problem-solving, ethical and legal issues, and the impact of effective presentation skills are enhanced in this course to prepare students to be college and career ready. Employability skills are integrated into activities, tasks, and projects throughout the course standards to demonstrate the skills required by business and industry.

ACCOUNTING I

1.0 Credit

Accounting I provide a valuable skill for all students who are college bound, and who are entering the field of self-employment, or who intend to seek employment in the business world. Students are encouraged to take this course if they plan to take the advanced course in Accounting. Students will learn accounting applications for a service business as well as for a merchandising business. Emphasis is on the basic principles, concepts, and procedures of accounting which will insure all students' maximum opportunity when entering the world of business. Areas of concentration include:

- Completion of the accounting cycle using double entry accounting for a sole proprietorship
- Reconciling bank statements
- Money and banking applications
- Preparation of financial reports
- Preparation of a payroll

ACCOUNTING II

1.0 Credit

Accounting II is a recommended subject for all students who have satisfactorily completed Accounting I. Completed as an Independent Study, this course is designed to give the students a brief review of Accounting I concepts and procedures. These concepts include the accounting cycle for a merchandising business, preparation of a payroll, money and banking applications and financial statements. After a review of concepts learned in Accounting I this course will concentrate on (1) analyzing problems involving partnership and departmental accounting applications, (2) analyzing problems using automated accounting software, (3) utilizing the computer for weekly corporate news reports and preparation of summary analysis, (4) preparing Federal and State income tax forms, and (5) analyzing corporate annual reports.

FINANCIAL LITERACY AND PLANNING

1.0 Credit

This is a mandatory capstone course for all students. This course will set students up for success once they graduate. Students will explore and thoroughly plan and prepare for life after high school. The law portion of the course will provide an in-depth and extensive study in consumer law, civil law, criminal law, and court structure, rights/duties of minors and parents, explore real world court cases and attend the Lycoming County Courthouse to

see a trial. The investment portion of the course will emphasize financial planning, as well as developing an understanding of retirement accounts, stocks, bonds, mutual funds, investment terminology and provide students with an attainable understanding of how they can invest. The financial portion of the course will cover financial responsibility, budgets, loans, credit, insurance, and provides students with the knowledge needed for financial success in their future. In the education section, students will participate in college preparation, such as researching appropriate colleges and majors, creating a Common Application, exploring the FAFSA, applying for scholarships, finalizing resumes, and participating in the mock interview process. Students whose goals do not include a university pathway will conduct similar work in exploring branches of the military or career fields not requiring postsecondary education. This course is designed to provide the student with practical knowledge which will not only benefit them in everyday life situations, but will also provide a valuable foundation for their future.

This course is required for graduation.

INTRODUCTION TO BUSINESS

1.0 Credit

Introduction to Business will introduce the student to the world of business and will help prepare you for the economic roles of consumer, worker, and citizen. Some of the topics covered include: economic systems, decisions, resources and supply/demand; entrepreneurship, global economy, social responsibility, and finance. This course will also serve as a background for other business courses offered in high school and in college, assist you with consumer decision making, prepare you for future employment, and help you effectively perform your responsibilities as a citizen.

MARKETING I

1.0 Credit

Marketing will focus on providing students with a foundation in basic marketing principles. Students will discover how businesses convince customers to buy their products. This knowledge is beneficial for not only someone selling goods and services, but for the everyday consumer to understand how they are being targeted by companies all the time. Students will explore topics such as the marketing concept, global marketplace, technology and marketing, advertising, product branding, social media marketing and marketing plans within various industries.

MARKETING II

1.0 Credit

In Marketing II, students will take all the content learned in Marketing I and apply it in a fully hands on project based way. They will use their knowledge of consumer behavior, product management, pricing, advertising, social media marketing, and more to successfully manage our school store, the Maroon Market. Students will be responsible for all of the behind the scenes work that goes into operating the Maroon Market. Some of the duties will include deciding merchandise to be sold, pricing merchandise, creating merchandise displays, creating social media campaigns, handling money, and restocking products. Students must be proficient in and will utilize Google Docs, Google Sheets, Gmail, Canva and various other software applications while conducting the business of the Maroon Market. Any student in Marketing II is required to be a member of Future Business Leaders of America (FBLA), due to the direct partnership of FBLA and the Maroon Market.

COMPUTER SCIENCE I

1.0 Credit

This introduction to computer science course teaches the foundations of computer science and basic programming in Java, with an emphasis on helping students develop logical thinking and problem solving skills. The course covers a broad range of foundational topics such as programming, algorithms, the Internet, big data, digital privacy and security, and the societal impacts of computing. At the completion of Introduction to Computer Science students will have learned material equivalent to a semester college introductory course in Computer Science and be able to program in Java.

COMPUTER SCIENCE II

1.0 Credit

Computer Science II is a continuation of concepts presented in Introduction to Computer Science. It is a rigorous, hands-on, project-based course that will allow students to continue to build their foundations of modern computing and programming skills. Students will have an opportunity to select the type of programming language they would like to study, to build on their knowledge and understanding of current programming concepts. The skills learned in this course will help to adequately prepare students with both the knowledge and skills to live and meaningfully participate in our increasingly digital society, economy, and culture.

Career Readiness

Course title	Weight	Open to Grades	Prerequisites	Credit
Pathways	1.0	12	Progress towards graduation confirmed by counselor	1

PATHWAYS

1.0 Credit

The internship program is structured as a course, requiring students to complete a minimum of 120 hours of combined instructional and workplace placement hours. The course begins with an introduction of in-class instruction, followed by a placement in a local business or organization.

Students must meet graduation requirements and adhere to program expectations outlined in the student code of conduct. They are required to maintain professionalism, attend all scheduled activities, and complete assigned tasks.

1. Uphold standards noted in the Code of Expectations for Student Interns
2. Active Participation: Student interns are expected to actively engage in both school and workplace experiences.
3. Development of Learning Objectives: Interns are required to develop meaningful learning objectives in collaboration with their teacher-coordinators and worksite supervisors.
4. Participation in Reflection Activities: Interns should participate in reflection activities designed to help them process and articulate their learning experiences.
5. Orientation to Workplace: Students must undergo thorough orientations to the world of work and to their specific workplace environment, ensuring they understand workplace expectations and safety protocols.

Students will be required to apply. Please see the [Internship Manual](#) for more information on goals, objectives and course requirements.

English

Four credits in English are required for graduation. One credit must be taken at each grade level, nine through twelve (9-12). Students are encouraged to consult with their present English teacher for guidance in selecting the proper course and course level for next year. Except in rare cases, such as remediation or AP, students may not accumulate more than one (1) English credit per year. Students repeating English classes must enroll in the same or a lower level of English when rescheduling for remediation.

Course title	Weight	Open to Grades	Prerequisites	Credit
Academic English 9	1.0	9	None	1

Honors English 9	1.04	9	90% average or above in 8 th grade reading and 8 th grade language arts, satisfactory completion of a summer reading assignment.	1
Academic English 10	1.0	10	Successful completion of English 9	1
Honors English 10	1.04	10	90% average or above in Academic English 9, or 80% average or above in Honors English 9	1
Academic English 11	1.0	11	Successful completion of English 10	1
Honors English 11	1.04	11	90% average or above in Academic English 10, or 80% average or above in Honors English 10	1
AP English Literature and Composition	1.08	12	90% average or above in an English 10 and/or 11 course, and no previous high school English failures, satisfactory completion of a summer reading assignment	1
Academic English 12	1.0	12	Successful completion of English 11	1
AP English Language and Composition	1.08	11-12	90% average or above in an English 11 course, and no previous high school English failures, satisfactory completion of a summer reading assignment	1
Honors English 12	1.04	12	90% average or above in Academic English 11, or 80% average or above in Honors English 11	1
Yearbook and Media Journalism I	1.0	9-12	Completion of an application assignment and satisfactory attendance and discipline records	1
Yearbook and Media Journalism II	1.0	11-12	Completion of Yearbook and Media Journalism I with 80% average or above	1
Yearbook and Media Journalism III	1.0	12	Completion of Yearbook and Media Journalism II with 80% average or above	1
Creative Writing I	1.0	9-12	None	1
Creative Writing II	1.0	10-12	Completion of Creative Writing I with 80% average or above	1
Speech & Drama	1.0	9-12	None	1

ACADEMIC ENGLISH 9

1.0 Credit

Ninth-grade English class provides a foundation for language-arts learning that students can build upon throughout the rest of their high school years. This is a standards-based course designed to build reading, writing, and vocabulary skills. Reading will focus on comprehension, vocabulary, inference, elements of literature, and literary devices (such as simile and allusion). Students will read a selection of short stories, novels, poetry, and a play by William Shakespeare. Mechanics of grammar will be reviewed -- including capitalization, run-ons, and fragments -- and writing will be studied at the paragraph, essay, and research paper level. There will be regular vocabulary practice and quizzes through Membean.com. There will also be a brief unit on using Latin prefixes.

HONORS ENGLISH 9

1.0 Credit

This is an intensive reading and writing course. In addition to providing a foundation for future English classes, this course prepares students for honors work in higher grades and for high-level work in college. In reading the stories, novels, and plays, students will be expected to demonstrate thorough comprehension and to use evidence from the text to make assertions about the author's purpose. We will review grammar, including capitalization and run-ons, and will work on writing at the paragraph, essay, and research paper level. Honors students will cover a

variety of extended material, collaboratively participate, and will be expected to work at a much quicker pace than academic students.

ACADEMIC ENGLISH 10

1.0 Credit

Academic English 10 is a standards-based course designed to enhance the skills necessary for success in a career, college, or any postsecondary training the student chooses to pursue. The year contains a review of the mechanics of the language—capitalization, punctuation, usage, and grammar. These will be addressed through the student's writing and in as-needed mini-lessons. In literature, students study poetry, short stories, the novel, and drama as a part of theme-based units. Specifically, students study the themes of The American Dream, Moral Struggle, Coming-of-Age, and Innocence to Experience. In addition, students read four independent novels over the course of the semester. During this semester, students are required to take weekly vocabulary quizzes using Membean, an online, interactive program. Students also will be exposed to Latin, with weekly cumulative quizzes. Vocabulary and Latin lessons are designed to improve students' vocabulary skills with the intent to improve SAT scores and reading comprehension. Students will complete multiple writing assignments, ranging from speeches to analytical essays as a part of this course. Students will also participate in Keystone Exam targeted preparation designed to ensure their success on the Keystone Exam. Students will also engage in weekly writing assignments, ranging from creative to research-based.

HONORS ENGLISH 10

1.0 Credit

Honors English 10 introduces British literature beginning with the Anglo-Saxon period and *Beowulf* and progressing through the Age of Reason in England. Big ideas addressed through this course are the changing religious and cultural values in England, evidenced in the literature. Key literary works/authors will include *Beowulf*, *The Canterbury Tales*, the Arthurian Legend, and Shakespeare (drama and poetry). In addition to an intensive literary focus, students will begin a two-year study of Latin, combined with weekly Membean.com vocabulary, both of which are designed to help prepare students for the Keystone Exam, the PSAT, and the SAT. Students will also work extensively with both writing and speaking. Writings will include creative, analytical, and research-based compositions. Speech topics will also range from creative assignments to research-based topics. Honors English 10 and Honors English 11 are sequential courses, covering the beginnings of British and American literature and progressing through the modern period. The English department recommends that Honors students take both courses in order to truly appreciate the literature of the two countries.

ACADEMIC ENGLISH 11

1.0 Credit

Academic English 11 is a total program of English literature, Membean and Latin vocabulary, grammar, formal composition, and a required research project. The study of literary works is theme-based, focusing on survival, identity, and bias. Students will have exposure to fiction and non-fiction works, ranging from Shakespeare to more contemporary novels, poems, and podcasts. Through the writing process, elements of grammar, usage, and punctuation will be covered on an individual, as-needed basis. The writing program encourages students to write effectively about personal experiences and critically about literature. Academic English 11 also develops college and career readiness through extensive career exploration, including an ASVAB reflection and independent research via the I-Search essay.

HONORS ENGLISH 11

1.0 Credit

Honors English 11 continues where Honors English 10 ended. Literature will resume with the Age of Reason in England and America and move into the modern era. Key authors include Shakespeare, the Romantic Poets, Modernists, and Harlem Renaissance authors. Students will continue their study of Latin and Membean vocabulary and will improve their public speaking skills through various presentations and speeches. This is a writing intensive course, with students writing creative, analytical, and research-based compositions. Honors English 11 also develops college and career readiness through extensive career exploration, including an ASVAB reflection and independent research via the I-Search essay.

AP LITERATURE AND COMPOSITION

1.0 Credit

AP English Lit is an advanced reading and writing course in which students will examine the search for life's meaning in a variety of literary works from all eras spanning the classical period to the present day. This will include short stories, poems, novels, memoirs, theatrical plays, and selected films. Students will read approximately 15 major works, answer complex analytical questions about the reading, participate in extensive discussions, give individual and group presentations, and complete numerous in-class writing assignments. This course will also prepare students for the College Board's Advanced Placement Examination in Literature and Composition through multiple choice practice tests, in-class discussion, timed writings, and course specific vocabulary lists. Students earning a score of "3" or higher may qualify for up to one year's credit in English and/or exemption from freshman English in college. Students signing up for this course must see the instructor before the end of sophomore/junior year to get the required summer assignment. Completion of this course fulfills an 11th or 12th grade English requirement.

ACADEMIC ENGLISH 12

1.0 Credit

Academic English 12 is a comprehensive reading and writing course in which students will examine a variety of poems, short stories, novels, plays, and nonfiction materials. Through class discussion and personal reflection, students will respond critically, personally and collaboratively to a variety of archetypal themes, examining storytelling and its connection to human nature across cultures and time periods. Comprehensive units on Greek mythology and theater, Shakespearean tragedy and media literacy will be studied. Connections will be drawn between current events and the literature being read and students will research a variety of issues and ideas to supplement assigned readings. As a capstone experience, students will write and deliver a personal legacy speech. In addition, students will expand their vocabulary through the use of Membean and Greek root study, complete personal essays, and explore a variety of ways research and language is used in professional practice. Methods of assessment include, but are not limited to, projects, writings, tests, quizzes, presentations and journals.

HONORS ENGLISH 12

1.0 Credit

The course comprises various thematic units, including archetypes and storytelling, Greek mythology, Shakespearean tragedy, and media literacy, while adding a focus on satire, allegory, rhetoric, and analyzing nonfiction text. Students will explore storytelling forms and meaning across various cultures and time periods through research and comparative analysis while moving through our fiction units, and will switch to a focus on nonfiction text, current media, and college preparatory writing for the second half of the semester. Students will continue to use our self-paced vocabulary platform, Membean, while also learning about Greek roots as a word decoding strategy. Students will also complete a Legacy Speech as a capstone project for the course.

AP LANGUAGE AND COMPOSITION

1.0 Credit

The AP course in English Language and Composition engages students in becoming skilled readers of prose written in a variety of rhetorical contexts, and in becoming skilled writers who compose for a variety of purposes. The emphasis on reading and writing will cause students to become aware of the interactions among a writer, his/her purpose, the subject, and audience expectations. Students will also gain an understanding of the way genre conventions, writing style, and the resources of language contribute to effectiveness and style in writing.

CREATIVE WRITING I

1.0 Credit

This elective class is designed for anyone who loves to read and write. In this class, students will learn to identify and use elements that characterize good writing and storytelling. You will write narratives, news articles, poetry, and pieces within several fiction subgenres (fairy tales, gothic fiction, dystopia, modern fiction, and more). You will also keep an online blog as well as a daily writing journal. *This is a writing intensive course!* That means that you can expect to write 1-2 pages PER DAY at a minimum. At the end of the semester, you will work with your peers to construct a student-led literary magazine.

CREATIVE WRITING II

1.0 Credit

This elective class is designed for any student who completed Creative Writing 1 and wants to delve deeper into their creative ability while taking on a leadership role. Students in this class will continue to improve writing skills while exploring new genres and techniques. They will have the opportunity to assume leadership positions as peer mentors (mentors are required to check in weekly with Creative Writing 1 mentees). Creative Writing 2 students will work on peer editing, modeling of genre/structure, and keeping a portfolio of work, including a self-analysis of writing, blog posts, and mentorship. Additionally, when working on the literary magazine, Creative Writing 2 students will take on active leadership roles and will be responsible for managing and editing. Just like Creative Writing 1, this is a *writing intensive course*! That means that you can expect to write 1-2 pages PER DAY at a minimum.

SPEECH & DRAMA

1.0 Credit

This elective is meant for those who want to sharpen their overall communication and performance skills. Speech & Drama is heavily rooted in class participation and learning how to put yourself out there. The course begins with an overview of speaking, communication styles and techniques, and just overall getting comfortable with speaking with and in front of others. Speeches, presentations and debates will be used to help with public speaking skills. The second part of the course is focused on theater, including a history and analysis of plays, stage terminology and acting techniques. This part of the course culminates with the full process of casting, preparing, and performing a one-act play.

YEARBOOK AND MEDIA JOURNALISM I

1.0 Credit

Yearbook and Media Journalism is designed to offer students (grades 9-11) an experience in photography, graphic design, journalism, technology integration, and business management. Students will explore the art of storytelling without words through photography and photojournalism. Likewise, students will uncover the elements of journalistic writing by developing an understanding of reporting, writing, editing, publishing, and promoting news while publishing the APALACO yearbook. While developing as leaders in a global community, students will embrace the challenge of learning more about the use of 21st century technology and tools with publication. Lastly, students will manage communication and networking, timelines and deadlines, advertisements and budgets, and continue to strive to become forward-thinkers with problem solving. Level I staff members should plan to attend an extracurricular event for photography coverage each month, as well as contribute to business incentives each marking period. Staff members should budget two additional hours of work time outside the typical school day each marking period.

YEARBOOK AND MEDIA JOURNALISM II

1.0 Credit

Yearbook & Media Journalism II is designed as a year-long course to offer students (primarily grade 10 and 11) an experience in photography, journalism, technology integration, and business management. The design and publication of the APALACO yearbook is the primary responsibility for level II students. Students will uncover the elements of journalistic writing by offering readers a look into the greater-Williamsport area through the inclusion of feature articles, and writing yearbook copy articles for assigned sections. While developing as leaders in a global community, students will embrace the challenge of learning more about the use of 21st century technology and publication tools. Lastly, students will manage communication and networking, timelines and deadlines, advertisements and budgets, and continue to strive to become forward-thinkers with problem solving. Level II staff members have the opportunity to assume leadership positions as section editors. Editors are required to clock four additional hours of work time outside the typical school day each marking period, while staff members are required to clock two additional hours. Responsibilities also include: covering school events, completing business incentives, and keeping a portfolio of his/her work, including a self-analysis of writing, design, and involvement. Students are responsible for assuring fact/source credibility, peer-editing and motivating/managing section staff to meet deadlines.

YEARBOOK AND MEDIA JOURNALISM III

1.0 Credit

Yearbook & Media Journalism III is designed as a year-long course to offer students (primarily grade 12) an experience in photography, journalism, technology integration, and business management. Level III staff members will assume the role of team leader and/or section editor. The layout and design of the APALACO yearbook is the primary responsibility for editors. It is the responsibility of level III students to initiate communication and networking, set staff timelines and deadlines, implement advertisements and budgets, and mentor other staff members with task completion and problem solving. Editors are required to clock four additional hours of work time outside the typical school day each marking period. Responsibilities also include: covering school events, attending editor meetings, planning weekly for staff responsibilities, and keeping a portfolio of his/her work and progress. Level III leaders and editors will also take on the responsibility of planning and facilitating the summer journalism workshop.

NOTE: Yearbook & Media I, II, & III sections all meet during the same period in the same classroom.

Mathematics

Four credits in Mathematics are required for graduation including completion of Algebra and 1 credit in Geometry.

Course title	Weight	Open to Grades	Prerequisites	Credit
Algebra IA	1.00	9	Successful completion of Math 8	1
Algebra IB	1.00	9	Successful completion of Algebra 1A	1
Geometry	1.00	9-10	Successful completion of Algebra IB or Keystone Algebra 8	1
Honors Geometry	1.04	9-10	Successful completion of Keystone Algebra 8 with a grade of 80% or better	1
Math Analysis	1.00	10-12	Successful completion of Algebra IB OR Keystone Algebra 8 AND Successful completion of Geometry OR Honors Geometry AND Required for students who are not proficient on the Algebra I Keystone Exam	1
Integrated Math	1.00	10-12	Successful completion of Algebra IB OR Keystone Algebra 8 AND Successful completion of Geometry OR Honors Geometry	1
Statistics	1.00	11-12	Successful completion of Algebra IB OR Keystone Algebra 8 AND successful completion of Geometry OR Honors Geometry	1
Algebra II	1.00	10-12	Successful completion of Algebra IB OR Keystone Algebra 8 AND Successful completion of Geometry OR Honors Geometry Proficient or Advanced on the Algebra I Keystone Exam OR Successful completion of Math Analysis and/or Integrated Math	1
Honors Algebra II	1.04	10-12	Successful completion of Algebra IB with a 90% or better OR Keystone Algebra 8 with an 80% or better AND Successful completion of Geometry with a 90% or better OR Honors Geometry with an 80% or better and Proficient or Advanced on the Algebra I Keystone Exam	1
Advanced Trigonometry	1.06	10-12	Successful completion of Algebra II with a 90% or better OR Honors Algebra II with an 80% or better	1
Academic Trigonometry	1.0	10-12	Successful completion of Algebra II with an 80% or better OR successful completion of Honors Algebra II	1

Honors Precalculus	1.04	11-12	Successful completion of Advanced or Academic Trigonometry with an 80% or better	1
Honors Calculus	1.04	11-12	Successful completion of Honors Pre-Calculus with an 80% or better OR, with teacher recommendation, Advanced Trigonometry with an 80% or better	1
AP Calculus AB	1.08	11-12	Successful completion of Honors Calculus with a 90% or better	1
AP Calculus BC	1.08	11-12	Successful completion of AP Calculus AB with 80% or better	1

ALGEBRA 1A

1.0 Credit

CC Algebra 1A continues the algebraic concepts learned in 8th grade mathematics. Topics include solving linear equations and inequalities, graphing linear equations and inequalities, functions and their absolute value equations and inequalities, systems of equations and inequalities, exponents, polynomials, applications, and reasoning.

ALGEBRA 1B

1.0 Credit

CC Algebra 1B reviews and extends the concepts of CC Algebra 1A. The concept of the real number system is extended through rational, irrational, real numbers, and complex numbers. Students continue to learn the techniques and applications (models) of a variety of topics including factoring, simplifying radicals and rational expressions, solving rational equations, systems of equations and inequalities including linear programming, a review and extension of probability and statistics, and arithmetic and geometric sequences and series, and basic quadratic equations.

GEOMETRY

1.0 Credit

The principal aim in the study of Geometry is to develop and apply the properties of points, lines, and planes and the figures they form, properties of circles, and right triangle trigonometry. The relationships of triangles, quadrilaterals, and other polygons are extended to applications of area and volume. Inductive and deductive reasoning is stressed throughout the course.

HONORS GEOMETRY

1.0 Credit

This honors level course will provide a faster-paced, deeper study of the same content offered in Geometry including developing and applying the properties of points, lines, and planes and the figures they form. The relationships of triangles, quadrilaterals, and other polygons are extended to applications of area and volume. Inductive and deductive reasoning are stressed throughout the course. This honors level course will also provide more rigorous applications of Geometry to increase thinking skills and problem-solving skills.

MATH ANALYSIS *(required for non-proficient students on the Keystone Exam)*

1.0 Credit

This course is designed to focus on the keystone assessment anchors, thus building a more focused foundation in Algebra I to improve to a proficient level on the Algebra I Keystone Exam. Students will have the opportunity to develop a deeper conceptual and practical understanding of numbers and operations, algebraic concepts (such as linear equations, inequalities, and functions), geometry, measurements, and data organizations (including probability). Through the use of higher order thinking skills and problem solving, students will implement a wide variety of mathematics to real world applications. CDT and other assessments will be used to determine necessary targeted instruction. Students who do not meet proficiency on the Algebra I Keystone Exam will automatically be placed in Math Analysis (after successfully completing Geometry).

INTEGRATED MATH

1.0 Credit

Integrated Mathematics is provided to engage students in the process of understanding Algebraic and Trigonometric concepts in both simple and advanced real-world context. At the end of this course, students will have the skills and abilities necessary for success in future math courses, standardized tests, and college placement exams.

STATISTICS

1.0 Credit

Statistics is designed to help students who anticipate entering professions such as engineering, education, psychology, social work, or business administration. Topics include measures of central tendency, measures of variability, hypothesis testing, and probability. The emphasis in each of these areas is upon giving the student enriching experiences in analysis and interpretation of data. This course has a strong emphasis on the use of technology, hands-on activities, case studies, and using real data in applications. There will be formal assessments in every unit.

ALGEBRA II

1.0 Credit

Algebra II is a mathematics class for students who have successfully taken either Algebra IB or Keystone Algebra 8 and either Geometry or Honors Geometry. Emphasis is placed on strengthening and extending the skills learned in previous mathematics courses. Topics covered will include:÷ factoring, exponents, radicals and radical equations, complex numbers, quadratic equations, rational exponents, polynomial identities and equations of higher order, rational expressions and equations, solving and graphing equations and inequalities of various types, polynomials, transformations across function types, and applications. Graphing calculators will be used extensively, and therefore it is strongly recommended that each student have a TI-84+ calculator for this course.

HONORS ALGEBRA II

1.0 Credit

Honors Algebra IB is an honors level mathematics class for students who have successfully taken either Algebra IB or Keystone Algebra 8 and either Geometry or Honors Geometry. Emphasis is placed on strengthening and extending the skills learned in these previous courses. Topics covered include: factoring, exponents, radicals and radical equations, complex numbers, quadratic equations, rational exponents, polynomial identities and equations of higher order, rational expressions and equations, solving and graphing equations and inequalities of various types, polynomials, exponential, transformations across function types, probability and applications. Due to the honors level, students should expect a faster-paced environment with more rigorous problem-solving, discussions for deeper understanding of the concepts listed above, and extended applications. Graphing calculators will be used extensively, and therefore it is strongly recommended that each student have a TI-84+ calculator for this course.

ACADEMIC TRIGONOMETRY

1.0 Credit

Trigonometry is the study of triangles and the functions formed by the ratio of a right triangle embedded in a circle of radius one. Topics covered include a basic introduction to trigonometric functions, identities, laws, and properties. There is also a focus in analyzing the graphs of the trigonometric functions and the various applications of these functions. This course has a strong emphasis on the use of technology with the learning of mathematics. This course is recommended for all college-bound students and is required for Precalculus and Honors Calculus.

ADVANCED TRIGONOMETRY

1.0 Credit

This advanced level course will provide a faster-paced, more rigorous course-work, and deeper study of the same content offered in the Academic Trigonometry course including the study of triangles and the functions formed by the ratio of a right triangle embedded in a circle of radius one. Topics covered in this course include trigonometric

functions, identities, and applications of trigonometric functions, exponential functions, logarithmic functions, and conic sections. This course has a strong emphasis on the use of technology with the learning of mathematics. This course is recommended for all college-bound students and is required for Precalculus and Honors Calculus. *(also a Keystone College Dual Enrollment course - Math 1135: Trigonometry - 3 college credits)*

HONORS PRECALCULUS

1.0 credit

This course is recommended for students who passed Academic or Advanced Trigonometry, but may benefit from additional preparation prior to taking Honors Calculus. Precalculus completes the formal study of elementary functions including polynomial, exponential, logarithmic, rational, radical, piece-wise, trigonometric, and circular functions and their inverses. Conic sections, matrices, parametric equations, vectors, and infinite sequences and series are also studied. Graphing calculators will be used extensively, and therefore it is strongly recommended that each student have a TI-84 calculator for the course.

HONORS CALCULUS

1.0 Credit

Honors Calculus is an introductory course in differential and integral calculus of algebraic and trigonometric functions. Essential topics of analytic geometry are studied as are the many applications of calculus. Students completing this course would have a good foundation for progressing into AP Calculus AB, but would need further study to be successful at the exam.

AP CALCULUS AB

1.0 Credit

AP Calculus is designed to prepare students to take the college placement test offered by the College Entrance Examination Board. It extends the material covered in Honors Calculus to include the topics of the AP Calculus AB Syllabus. Students completing this course will be prepared to take the AP Exam in Calculus AB to obtain college credit. It is expected that students taking this course will take the AP Calculus AB exam at the end of the course. *(also a Keystone College Dual Enrollment course - Math 2150: Calculus - 4 credits)*

AP CALCULUS BC

1.0 Credit

AP Calculus BC is designed to prepare students to take the college placement test offered by the College Entrance Examination Board. It extends the material covered in AP Calculus AB to include the topics of the AP Calculus BC Syllabus.

Because of the intellectual challenges associated with the mastery of so much material and with the creative application of new ideas, students should be prepared to handle a rigorous course at a college-level. The course philosophy requires students to represent and connect calculus concepts in graphical, numerical, analytical, and verbal ways. While limits, derivatives, integrals, sequences, and series are studied individually, connections between all of them are constantly emphasized and each are used as tools to further study the others. The following types of equations are studied: polynomials, rationals, radicals, trigonometric, transcendental, parametric, polar, and vector. Applications include: tangent lines, differentials, optimization, related rates, area, volume, surface area, arc length, exponential decay, and rotational systems. A very quick pace is required in order to complete the syllabus outlined by the College Board.

Students completing this course will be prepared to take the AP Exam in Calculus BC to obtain college credit. It is expected that students taking this course will take the AP Calculus BC exam at the end of the course.

Music

All students may elect any course for which they are qualified. A student may enroll for both Symphonic Band and Lancer Choir. Students with a combination of band and choir will attend band and choir rehearsal on alternating days and will receive one (1) credit for the combined courses.

Course title	Weight	Open to Grades	Prerequisites	Credit
Symphonic Band	1.0	9-12	Proficiency on an Instrument (Director Approval if not in MS Band)	1
Concert Choir	1.0	9-12	None	1
Music for the Masses	1.0	9-12	Must also be scheduled for Master Singers or Jazz Band	0.5
Guitar	1.0	9-12	None	1
Intro to Theatre Arts (NEW COURSE FOR 2024-25)	1.0	9-12	Must also be schedule for Master Singers or Jazz Band	0.5
Modern Band (NEW COURSE FOR 2024-25)	1.0	9-12	None but a background in vocals, guitar, piano, and or drumming preferred	1
Jazz Band (NEW COURSE FOR 2024-25)	1.0	9-12	Currently enrolled in Symphonic Band and successful proficiency audition. Must also be scheduled for Music for the Masses or Music for the Masses	0.5
Master Singers (NEW COURSE FOR 2024-25)	1.0	9-12	Current enrollment in Concert Choir and successful proficiency audition. Must also be scheduled for Intro to Theatre Arts or Music for the Masses	0.5

SYMPHONIC BAND

1.0 Credit

Symphonic Band is open to all students who play or are interested in learning a band instrument. Students are expected to have reached at least an intermediate level of performance on a band instrument and must possess minimum music reading skills commensurate with the level of music studied in ensemble settings. Students enrolled in Symphonic Band do so with the understanding that a portion of the grade for the course is derived from participation in performances which may take place outside of the school day. Students are also expected to make a positive contribution to rehearsals and attend regular lessons scheduled during the day. In addition to playing techniques and musical rudiments, the course covers a vast range of styles and genres, ranging from pop and rock transcriptions to the more serious and advanced music representing the core of the wind band literature. Additional units of study will include: individual and ensemble performance skills, music theory, music history, conducting, performance on secondary instruments, history of wind music, and instrumental repertoire.

JAZZ BAND (NEW COURSE FOR 2024-2025)

1.0 credit

Jazz Band emphasizes instruction in advanced techniques of jazz instrument playing. These include skills in tone, intonation, rhythm, tempo, dynamics, articulation, harmony, phrasing, style, and improvisation that is unique to the genre. The grade for this course is weighted when figured into class rank and GPA. Students must take a proficiency audition prior to enrolling for the course. Students enrolled in Jazz Band **must** also be simultaneously enrolled in Symphonic Band* (*an exception for piano/guitar can be made at the director's discretion based on audition*). The course will explore jazz literature and performance practices from various historical/cultural sources as well as provide many opportunities for music appreciation and knowledge of college/career opportunities. Through ensemble rehearsal, individual practice, and a variety of performance opportunities, the student will gain an understanding

and appreciation for this great art form. Emphasis will be placed on improvisational skills, a sense of personal accountability, and musicianship as well as performance techniques.

SYMPHONIC WIND ENSEMBLE (NEW COURSE FOR 2024-2025)

1.0 credit

Symphonic Wind Ensemble is open to any member of the high school band by audition. This course option is designed for the advanced instrumentalist desiring a more intense program of study. The grade for this course is weighted when figured into class rank and GPA. Students must take a proficiency audition prior to enrolling for the course. Students enrolled in Symphonic Wind Ensemble **must** also be simultaneously enrolled in Symphonic Band. This course is for students wishing to develop their instrumental skill and understanding of music making at a higher level. The course will explore wind band literature and performance practices from various historical/cultural sources as well as provide many opportunities for music appreciation and knowledge of college/career opportunities. The music rehearsed will be performed at several concerts spread over the course of the school year. Students are expected to practice individually on a regular basis. The Symphonic Wind Ensemble may also participate in a variety of music festivals and travel for various music-making experiences.

CONCERT CHOIR

1.0 Credit

Lancer Choir represents the culmination of the Loyalsock Township choral experience. Available to all grade levels, students will build and develop their musicianship skills, including sight-singing, vocal technique, and knowledge of style and historical periods in music. The Lancer Choir repertoire spans the gamut from Renaissance motets and madrigals, to musical theater and pop. Performances include the annual Holiday Concert, Spring concerts, and the bi-annual All-District Concert at the Community Arts Center. In the past, the Lancer Choir has been involved with performances with the Lycoming College choir and other adult performing groups. Students in choir have many performance and enrichment opportunities, including performances in the community and a trip to see a Broadway show in the spring. Students involved with Lancer Choir have the opportunity to audition for Master Singers, which is the advanced choir.

MASTER SINGERS (NEW COURSE FOR 2024-2025)

1.0 Credit

This course provides a challenge for students who show advanced levels of skill development and vocal maturity, and who plan on continuing their musical activities at the college/conservatory level. In rehearsals, students work on the skills of blend, balance, tone quality, intonation, and proper interpretation while preparing for four major concerts yearly. Master Singers will receive an enriched curriculum that will address individual musical skills. In addition, students are eligible to audition for the PMEA festival system, which includes district, regional, state, and all-eastern choirs.

MUSIC FOR THE MASSES

1.0 Credit

Music is an important part of human existence; it tells a story, captures emotions, provides us with an escape, and often provides us the inspiration for our greatest triumphs and consolation for our humblest of defeats. For students with little or no training in music, this course will approach music from a variety of examples in which music is integral in every-day life and used strategically in the world we live in, including business/marketing, athletics, drama and dance, and media/TV, among many more examples. This course explores, in a nontechnical way, the basic elements of music and discusses the various cultural contexts in which music is found and how these affect the nature of the music and the listener's perception. It will provide students with a foundation for intelligent and appreciative listening and discussion of music through an understanding of the ways in which music is put together and the characteristics of various musical styles of non-classical music. Students will explore the relationships between music and other facets of society and culture (government, sport, film, fashion, dance, etc) while considering how the music we experience helps to define us as individuals and as a society. Upon the completion of this course, students will be able to thoughtfully analyze and discuss how music shapes their individual cultural identity and the profound impact of music in our society.

GUITAR

1.0 Credit

Get out your “ax” and come on tour! Regardless of your playing level, there is a place for you in Guitar. This course will explore the many different directions with one of the most versatile instruments. Included in this course will be song performance, chords (rock and jazz), Tablature, finger picking, scales for soloing and improvisation, small ensembles and rock/familiar chord progressions. Sign up and crank it to eleven!

INTRO TO THEATRE ARTS (NEW COURSE FOR 2024-2025)

1.0 credit

This course is an exploration of the various arts that make up the creation of a complete theater production: theater literature, scriptwriting, directing, acting, set design, lighting, make-up, costuming, and marketing. This is NOT an auditioned course and all students will be expected to be actively involved in all aspects of theater production. This will be a hands-on course and students will be asked to prepare material for class presentation and critique, attend a formal theater performance, and apply learned skills to assist with the productions of the Thespians Fall Play and Spring Musical.

MODERN BAND (NEW COURSE FOR 2024-2025)

1.0 credit

Modern Band is open to all students in grades 9-12 who are interested in a non-traditional band experience. Students who take the modern band course will learn the basics of rock band instruments such as drums, bass, guitar, keyboard, as well as new instruments and programs which fall under music technology and production. The course gives students the opportunity and resources to explore a wide variety of popular musical styles in an authentic, real-world learning environment. The materials used for study are chosen from a large variety of levels of complexity and accepted methods for instruction on the instrument. Popular music of different time periods and cultures will be used as a vehicle to inspire the direction of various lessons and projects. There will be performance opportunities for modern band students throughout the duration of the class and consist of cover songs as well as originals written in class.

Physical Education and Health

Course title	Weight	Open to Grades	Prerequisites	Credit
Physical Education	1.0	9-10	None	.5
Health	1.0	9-10	None	.5
Wellness	1.0	10-12	None	1
Competitive Team & Lifetime Sports	1.0	11-12	None	1

PHYSICAL EDUCATION AND HEALTH

1.0 credit

The Physical Education course will focus on Team and Lifetime activities. The purpose of this course is to teach students the value of staying physically active and developing their athletic skills for present and future leisure

pursuits. This class is structured so that the students will meet the PA State Standards for Physical Education through a variety of team and individual activities. Students will also be encouraged to maintain and improve their fitness levels. The Health course is designed to help students learn about their changing bodies, to help them sort out emotions and personal values, to aid them in maintaining optimum health as a lifelong process, and to show students how to take responsibility for making healthy decisions. Health is all about the student: topics include real-life situations for teens. The topics areas are based on teen pressures and teenage risk behaviors:

- Mental Health: dealing with stress, depression, suicide; having empathy for others; violence prevention; positive self-esteem; handling peer pressures; making decisions; anger management; communication skills; dealing with bullies; and more.
- Sexuality: understanding reproductive anatomy and related issues; preventing sexually transmitted infections (diseases) and pregnancy; benefits of abstinence; recognizing healthy and unhealthy relationships; birth control.
- Smoking/ Alcohol/ Drugs: understanding the dangers of substance use and helping them know how to be above the influence to use.
- Nutrition: balanced eating; understanding nutrients; reading food labels; the importance of exercise; the dangers of many diets and eating disorders.

COMPETITIVE TEAM AND LIFETIME SPORTS (Open to Grades 11 -12)

1.0 credit

This PE elective occurs in a block for the semester and will focus on Team and Individual Lifetime activities for those students who are interested in participating in a competitive environment. The purpose of this course is to teach students the value of staying physically active and developing their athletic skills for present and future leisure pursuits. The elective is open to any 11th-12th grade student who enjoys participating in team activities. This elective will provide opportunities to achieve skills, knowledge, and attitudes that will allow the individual to attain an optimal quality of life and well-being.

Only students that are interested in being competitive in a co-ed setting in both team and lifetime activities should take this course.

This course cannot be taken concurrently with Wellness.

WELLNESS (Open to Grades 10-12)

1.0 credit

This PE elective occurs in a block for the semester and will focus on team and individual lifetime activities, weight training and cardio fitness activities, and reflection videos/writing will be incorporated throughout the weeks. This course is designed for those students who are interested in competitive environments plus bettering their physical fitness levels. The purpose of this course is to teach students the value of remaining physically active and developing skills for the present and future leisure pursuits. This course is open to any students in ninth or tenth grade. Students **MUST** want to compete actively each day.

This course cannot be taken concurrently with Competitive Team and Lifetime Sports.

Science

Course title	Weight	Open to Grades	Prerequisites	Credit
Earth & Environment	1.0	9	None	1
Honors Earth & Environment	1.04	9	90% or better in 8 th Grade Science class	1
Biology	1.0	10	None	1

Honors Biology	1.04	10	90% or better in Earth & Environment 85% or better in Honors Earth & Environment	1
Chemistry	1.0	11-12	Proficient or better on the Biology and Algebra I Keystone Exams Completion of at least Algebra 1	1
Honors Chemistry	1.04	11-12	Successful completion of Algebra II or taking Algebra II concurrently 90% or better in Biology or 85% or better in Honors Biology Proficient or better on the Biology and Algebra I Keystone Exams	1
AP Chemistry	1.08	11-12	Successful completion of Honors Chemistry with a grade of 85% or better Successful completion of Algebra II or higher Advanced on the Biology and Algebra I Keystone Exams <i>recommended</i>	1
Physics	1.0	11-12	Completion or are concurrently enrolled in College Prep Math or higher. Proficient or better on the Biology and Algebra I Keystone Exams	1
Honors Physics	1.04	11-12	Successful completion of Algebra II 90% or better in Chemistry or 80% or better in Honors Chemistry Strongly recommended that students are concurrently enrolled in Trigonometry or higher Proficient or better on the Biology and Algebra I Keystone Exams	1
AP Physics	1.08	11-12	Successful completion of Honors Physics with a grade of 85% or better Successful completion of Trigonometry or Advanced Trigonometry Successful completion of Honors Calculus with grade of 85% or better	1
Integrated Physical Science	1.0	11-12	Successful completion of Earth & Environment and Biology <i>Intended for those students pursuing a technical/vocational pathway.</i>	1
Honors Human Anatomy & Physiology	1.04	11-12	Successful completion of Biology with at 80% or better	1
Forensic Science (NEW COURSE FOR 2024-2025)	1.0	10-12	Successful completion of Earth & Environment Successful completion of Biology or Honors Biology OR concurrently enrolled in Honors Biology	1

EARTH AND THE ENVIRONMENT

1.0 Credit

This course is designed to give students a sound foundation in Earth systems and environmental science. Students will use a variety of resources including lab investigations, computer models, computer applications, research projects, and field studies to enhance their environmental awareness and scientific understanding of the Earth and environment. Topics to be investigated include ecology, evolution, the natural forces that affect the earth, hydrology ecosystems, population dynamics, sustainability, and alternative energy resources.

HONORS EARTH AND THE ENVIRONMENT

1.0 Credit

In this class, introductory principles of Earth systems and environmental science, including plate tectonics, energy, biogeochemical cycles, the atmosphere, weather, climate, evolution, ecology and Pennsylvania topography. Students enrolled in this course analyze and describe Earth's interconnected systems and how they are changing due to natural processes and human influence. Students will evaluate evidence from experiments and technology used by scientists to understand the nature of the Earth and the human impact on the environment. Students will also

explore and evaluate sustainability concerns, including alternatives to the existing environmental conditions in terms of scientific or technological feasibility, cost, the effect on the economy, and the quality of life in the community.

BIOLOGY

1.0 Credit

Biology is designed to teach students the unifying principles that consume the study of life. The subject matter focuses on common life processes. The course traces biological organization from the cellular level to the entire organism. The course gives students a solid understanding of the common themes associated with the many fields within the biological sciences. Students will use a variety of resources including laboratory investigations, computer applications, and research projects to enhance their understanding of biology. All nine benchmark topics will be covered and reviewed in preparation for the Biology Keystone, which will occur at the end of the semester.

HONORS BIOLOGY

1.0 Credit

Honors Biology is designed to teach students the unifying principles that consume the study of life **at a deeper level and faster pace than Biology**. The subject matter focuses on common life processes. The course traces biological organization from the cellular level to the entire organism. **Students will be asked to analyze and synthesize with critical thinking skills.** All nine benchmark topics will be covered and reviewed in preparation for the Biology Keystone, which will occur at the end of the semester. **Laboratory investigations will include formal lab reports in addition to the core labs that will be run throughout the semester.**

INTEGRATED PHYSICAL SCIENCE

1.0 Credit

This course is intended for those students pursuing a technical/vocational pathway.

Physical Science is a course that explores the relationship between matter, energy, and motion. The student will investigate the following: force and motion, structure and properties of matter, interactions of matter and energy. It is the expectation that students will experience the content of Physical Science through inquiry learning. Hands-on laboratory investigations, individual studies, and group activities will be emphasized throughout the learning experience. Using available technology, students will investigate forces and motion, the chemical and physical properties of matter, the ways in which matter and energy interact within the natural world and the forms and properties of energy. Conservation of matter and energy is an underlying theme throughout the entire course. Physical Science will provide the knowledge, prerequisite skills, and habits of mind needed for problem solving and ethical decision-making about matters of scientific and technological concern. Students planning collegiate studies after graduation should plan to enroll in Chemistry/Physics or Honors Chemistry/Honors Physics.

CHEMISTRY

1.0 Credit

This course is intended for those students NOT planning to continue their education in a science-related field.

Chemistry is often referred to as the 'central science', because to understand the living and material world a person must have a basic understanding of chemical principles. This course will expose all students to the basics of measurement, composition and structure of matter, as well as the changes that matter undergoes. Through the study of how and why these changes occur, students will be able to describe a predicted outcome and understand the application of this knowledge to the real world. Hands-on laboratory activities will be performed to reinforce the content being presented in the course. Safety, ability to follow directions and work independently, as well as proper recording of data will be stressed. Students will be exposed to basic problem solving and math skills that are required for the handling, application, and display of data. Students should successfully complete a first-year algebra course prior to taking any Chemistry course.

HONORS CHEMISTRY

1.0 Credit

This course is intended for students who are college bound with plans to major in a science related field and/or prepare for the AP Chemistry course.

Chemistry is often referred to as the ‘central science’, because to understand the living and material world a person must have a basic understanding of chemical principles. This course will expose students to the basics of measurement, composition and structure of matter, as well as the changes that matter undergoes. Through the study of how and why these changes occur, students will be able to qualitatively and quantitatively predict outcomes and understand the application of this knowledge to the real world. Laboratory activities will be done to reinforce understanding and to test predictions. There will be an emphasis on the collection and recording of data, mathematical manipulation of data to evaluate the results of experiments, and the reporting of these results in a scientific context. Experimental design, multi-step problem solving, and the use of mathematical models in understanding and predicting observed results will be stressed throughout the semester.

AP CHEMISTRY (*also a Keystone College Dual Enrollment course*)

1.0 Credit

The AP Chemistry course is designed to be the equivalent of the general chemistry course usually taken during the first college year. For some students, this course enables them to undertake, as freshmen, second-year work in the chemistry sequence at their institution or to register in courses in other fields where general chemistry is a prerequisite. For other students, the AP Chemistry course fulfills the laboratory science requirement and frees time for other courses. AP Chemistry should meet the objectives of a good general chemistry course. Students in such a course should attain a depth of understanding of fundamentals and a reasonable competence in dealing with chemical problems. The course should contribute to the development of the students’ abilities to think clearly and to express their ideas, orally and in writing, with clarity and logic.

Time Allocations: At least five hours a week in unsupervised individual study.

PHYSICS

1.0 Credit

This academic level course is intended for those students NOT planning to continue their education in a science-related field.

Physics is the study of the physical phenomena that we encounter in our daily lives. It will attempt to explain the puzzling nature of such things as automobile crashes, projectiles moving through the air, and how fundamental quantities like momentum and energy get transferred. Students work with the instructor to learn Physics through a method of engagement, exploration, and explanation. The course is intended to fulfill a physical science prerequisite for those students preparing for a technical school education or for those students who wish an elementary knowledge of physics. Mathematics will be limited to the use of arithmetic, algebra, and graphs. An emphasis will be placed on verbal and written explanations of physical events. Laboratory activities will be prevalent. Students wishing for a more in-depth study of mechanics and other physical principles, in preparation for future scientific study (including any medical, dental, engineering, chemical, biological, environmental, or physiological field), should choose HONORS PHYSICS.

HONORS PHYSICS

1.0 Credit

This course is intended for academic students who are college-bound with interest or plans to major in a science related field and/or prepare for the AP Physics course.

Honors Physics is the study of the physical phenomena that we encounter in our daily lives. Honors Physics is a “mathematical science” that gives students an opportunity to use many of the mathematical concepts that they have acquired over their years of education. Physics is a fascinating study of the characteristics of matter and energy and their relationship to each other. It emphasizes the application of mathematics as a tool to model the physical universe that surrounds us. The course will focus on Mechanics (as opposed to Electricity and Magnetism) and includes the traditional study of Newtonian mechanics, linear and multi-dimensional kinematics, and periodic motion. The concepts are presented at a level that requires an understanding of algebra, plane geometry, graphing techniques and basic right-triangle trigonometry. Students work in teams and with the instructor to learn physics

through a method of engagement and exploration. This course is intended for students interested in math or science or planning to pursue any science- or math-related field at the collegiate level.

AP PHYSICS (*also a Keystone College Dual Enrollment course*)

1.0 Credit

The AP Physics course is designed to be the equivalent of the Mechanical Physics course usually taken during the first college year.

AP Physics is intended for those students with interest in high level scientific study, or who plan to major in the physical sciences, mathematics, engineering, or medical field and who plan on taking the AP Physics C – Mechanics Exam. AP Physics is a continuation of the Honors Physics course with specific emphasis on integration of the calculus underpinnings of the field. This class is intended to be representative of a common college or university level Physics class including mechanics and dynamics (as opposed to electricity and magnetism). The main emphasis of AP Physics at Loyalsock Township High School is to develop the students' abilities to read, understand, and interpret physical information in a verbal, mathematical, and graphical context. Additionally, students will be expected to describe and explain the sequence of steps in the analysis of a particular physical phenomenon or problem. Students will need to use significant mathematical reasoning including arithmetic, algebraic, geometric, trigonometric, and calculus principles. Students will be prepared for the Advanced Placement Level C-Mechanics Examination.

HONORS HUMAN ANATOMY & PHYSIOLOGY

1.0 Credit

Honors Human Anatomy and Physiology is an elective course in science that studies body structures, functions, pathologies, and homeostasis. Knowledge from such a study makes it possible to predict how a cell, organ, or organ system will respond to various stimuli, and how this response affects the whole person. These studies are essential for anyone who plans to pursue a career in the health sciences, psychology, or physical education. In addition, the student's ability to evaluate her/his own physiological activities, understand recommended treatments, critically evaluate advertisements and reports in popular literature, and interact with health professionals is improved with this background. The student can expect to study the major body systems with emphasis on cytology, system dissections, nutrition, and genetics. **Dissection** will be a **mandatory** part of this course.

FORENSIC SCIENCE - NEW COURSE

1.0 credit

This is a rigorous course that provides an introduction to a variety of practical lab experiences in the field of biology. Through a hands-on lab intensive approach, students will investigate concepts of biology, biotechnology, medicine, forensics and microbiology. Some examples of the lab investigations may include: gram staining bacteria, gel electrophoresis, forensics techniques, EKG, blood pressure, heart dissection, calorimetry and blood typing. Students interested in careers that include significant laboratory or clinical skills should consider this course.

Social Studies

Students are required to earn four (4) credits within the Social Studies department before graduation. Each student will need to pass the three (3) core courses plus one (1) elective. See below for the department sequence and electives list.

Core (Required) Courses				
Course Titles	Weight	Grades	Prerequisites	Credit
Modern American History	1.0	9	None	1
World History	1.0	10	None	1
Civics	1.0	11	Modern American History, World History	1

4th Requirement Options/Electives Choices				
Course Titles	Weight	Grades	Prerequisites	Credit
Introduction to Social Sciences	1.0	9-12	None	1
Military History - Not offered 24-25	1.0	10-12	None	1
American Pop Culture	1.0	9-12	None	1
Perspectives	1.0	9-12	None	1
World Cultures	1.0	9-12	None	1
Honors Sociology	1.04	10-12	Successful completion of Intro to Social Sciences with a 85% or higher	1
AP Psychology	1.08	11-12	90% in History coursework, Successful completion of Intro to Social Sciences and Biology	1

MODERN AMERICAN HISTORY (9th Grade Requirement)

1.0 Credit

Modern American History will look at how the United States transformed into a global superpower. The course will begin with the Spanish-American War and continue through the end of the Cold War. Major course themes will include cooperation and competition amongst social groups, foreign and domestic policy, political changes, and geopolitics.

WORLD HISTORY (10th Grade Requirement)

1.0 Credit

World History is designed to build on the freshmen Modern American History course. The course will begin with Absolutism in Europe and how the Enlightenment influenced political and religious movements around the world. There will also be a focus on how competition and cooperation amongst the world's nations helped to shape the world we live in today. The course will conclude with the end of the Cold War.

CIVICS (11th Grade Requirement)

1.0 Credit

The course work of Civics is designed to introduce students to various aspects of American Citizenship. This class will address the foundations, philosophies, structure, and interplay between and amongst levels of government of the United States. Through the study of the Constitution, students will become familiar with the Legislative, Executive, and Judiciary process. Students will also become familiar with how governments serve their constituents, state and local concepts. A consideration of the complexities of municipal governments and their immediate problems may be addressed. This course will culminate in a commonwealth mandated assessment including a mix of traditional assessment and community service. Open to 11th and 12th grade students only. ***All students must demonstrate proficiency on a state-mandated Civics examination at the conclusion of the course.***

4th REQUIREMENT OPTIONS/ELECTIVE CHOICES

INTRODUCTION TO SOCIAL SCIENCES

1.0 Credit

Throughout the survey course, students will examine distinct areas of three social sciences; these areas include Psychology, Sociology, Economics, and Philosophy. Students will learn, and apply, the basic principles and theories of each field of study. Collectively, the course content helps students to develop critical thinking skills and enhances one's understanding of the social sciences. Finally, the course acts as a prerequisite for both Honors Sociology and AP Psychology.

MILITARY HISTORY - **Not offered in 24-25**

1.0 Credit

U.S. Military History examines the study of the nine forms of offensive engagement within the modern United States military. Course topics include the study of various wars, leaders within wars, Sun Zi's "Art of War," and tactical analyses of battlefields from World War I to present day.

AMERICAN POPULAR CULTURE

1.0 Credit

Students will examine American History through the lens of American Popular Culture. The course will begin with a brief introduction to culture; then go decade-by-decade starting in the 1920s and ending in the early 2000s. Each unit will start with a brief historical overview of major domestic and world events that impacted American society. Students will explore American culture through movies, music, fashion, literature, trends, and other mediums.

WORLD CULTURES

1.0 Credit

Students will study various cultures from around the world and how they interact with societies around them. Students will learn about cultural conflicts both past and present as well as how different cultures have learned to cooperate in the modern world. The class begins with learning about the five main world religions and the study of different cultural groups such as the Aboriginal culture in Australia and the Hindu culture in India. The second half of the course focuses on the history of genocide, specifically the study of the Armenian Genocide, the Holocaust, the Cambodian Genocide and some case studies of genocide today. Finally, the course ends with the study of current events as it relates to cultural conflict and cooperation, such as the war in Ukraine and the Israeli-Palestinian conflict.

PERSPECTIVES

1.0 Credit

Students will be analyzing and evaluating primary source documents based on significant individuals, organizations, and events that explain the experiences of African Americans and Women throughout American history. The goal of this course is to allow students to deepen their historical understanding of the unique and inspiring perspectives of those who have fought for their rights and established the culture we embrace today in our society. Students will be working individually, in pairs, and with groups of three or more to create presentations and collaborative projects that demonstrate their understanding and interpretations of the studied material. The course will be split into two semesters: The first semester will cover African American History, starting with a brief introduction to African culture and its transition from Africa to the Americas, followed by life in America throughout the nineteenth, twentieth, and twenty-first centuries. The second semester will cover Women's history, starting with a brief introduction to the concept of feminism, and how women's studies are largely rooted in the feminist movement, followed by reviewing revolutionary women and events throughout the nineteenth, twentieth, and twenty-first centuries.

OTHER ELECTIVE CHOICES

HONORS SOCIOLOGY

1.0 Credit

This honors-level class is designed to introduce students to the theories, principles, and concepts in Sociology. We will focus on the systematic understanding of social interaction, social organization, social institutions, and social change. The study includes society's impact on human behavior and consciousness as well as how individuals and groups affect cultures and their social structures. Understanding sociology helps discover and explain social patterns and see how such patterns change over time and in different settings. As an Honors course, there is particular emphasis on the interpretation of texts, writing, class discussion, and research.

AP PSYCHOLOGY

1.0 Credit

(also a Keystone College Dual Enrollment course -
 Psyc 1110: General Psychology - 3 credits)

AP Psychology is a college level social studies course designed to introduce students to the methodical study of human behavior and mental processes. Throughout the course, students are exposed to the psychological facts, principles, and issues associated with the major fields of psychology, which include psychological disorders and treatment, memory, learning, motivation, human development, and social psychology. The scientific and practical

use of ethics and research methods are also a major component of the course. Students will take part in a great deal of reading and experimentation throughout the course.

Technology Education

Course title	Weight	Open to Grades	Prerequisites	Credit
Pre Engineering & CAD*	1.0	9-12	None	1
Graphic Design*	1.0	9-12	None	1
Multimedia I *	1.0	9-12	None	1
Multimedia II	1.0	10-12	Grade of 80% or better in Multimedia I	1
Honors Architectural/Civil Engineering	1.04	9-12	Pre Engineering & CAD	1
Honors Engineering	1.04	9-12	Pre Engineering & CAD	1
Manufacturing/Woodworking*	1.0	9-12	None	1
Manufacturing Design Production*	1.0	9-12	None	1

* TECHNOLOGY REQUIREMENT OPTION

GRAPHIC DESIGN

1.0 Credit

This course centers on computer generated graphics and gives the student the opportunity to learn industry-standard software programs. Design, problem solving, and creativity are concepts that students will learn through instruction and hands-on design problems. Students planning careers in desktop publishing, web design, advertising art, and graphic design should take this course.

MULTIMEDIA I

1.0 Credit

Students will be introduced to professional production techniques and equipment used within the communications industry. Students learn how to utilize HD video cameras, professional editing software, and hardware. Another large part of this class focus will be film analysis. Students will learn the industry techniques used to create multimedia video. Students will have the opportunity to create commercials, documentaries, short films, and other projects related to the Communications industry. Students looking to seek careers in Business Marketing, Film, Communications, Journalism, or any related career would greatly benefit from this class.

MULTIMEDIA II

1.0 Credit

This semester course will have students continue to independently study the electronic media of television communication concentrating on producing shows. Students will be introduced to the use of audio and video mixers and other equipment used in the studio and control room. Students will complete a variety of video assignments including assisting in documentaries for the Loyalsock Township School District. Each student will be expected to produce a one half hour show that could be featured on an internet show and/or a local cable network. Students will also be encouraged to produce segments for entry in various contests for scholarship opportunities.

Each student will be expected to produce a minimum of six final edited projects that total a minimum of 45 minutes. The final project assignment will be to produce a custom DVD Portfolio which includes a compilation of all work throughout the year. Students will be utilizing professional software such as Adobe After Effects and Adobe Premiere Pro. Students will learn advanced editing techniques such as: Cropping, Motion tweens, Chroma Key, lighting techniques, Computer Animation, and Key framing.

PRE-ENGINEERING & CAD

1.0 Credit

Pre-Engineering & CAD is designed to introduce and learn the basic concepts of Mechanical Sketching & CAD. Throughout the course students will learn a variety of concepts related to Engineering. Topics included in the course will be geometric constructions, dimensioning, orthographic projections, and sectioning. Students will gain insight into related Engineering career opportunities as well as grasp a concept of industry language. Computer Aided Drafting (CAD) will be used throughout the course. This course will be beneficial to anyone considering a career in any form of industry including: Engineering, Design, Technical Drawing, Surveying, Fashion Design, Architecture, Interior Design, and Electronics.

HONORS ARCHITECTURAL/CIVIL ENGINEERING

1.0 Credit

Architectural / Civil Engineering is a continuation of the study of Pre-Engineering and CAD. The course will be divided up into three sections. The first section will be further developing and reinforcing the student's skills using the CAD program, beginning with a review from Pre-Engineering and CAD while creating a set of working drawings and parametric models. The study of Architecture in residential and commercial design will be the main focus of study in the second section of the course. Students will create designs and build models to test designs. Finally, the students will be spending a good deal of time designing a BIM 3D model. This 3D model is designed with software that is industry standard for the Drafting and Architecture professions. Students will create floor plans, kitchen and bath layouts, elevation views, site plans, renderings, and video walkthroughs. Career opportunities in the Architectural and Civil Engineering fields will be the major themes in this course.

HONORS ENGINEERING

1.0 Credit

This course is designed to give students the opportunity to explore engineering as it relates to industrial processes and products in the areas of manufacturing, transportation, control

technology, and communication. An overview of the fields of mechanical, electrical, architectural, industrial, civil, and fluid engineering will be covered. Simple machines, measuring, CAD, design, quality control, computer control, safety and testing will be included. The students will gain an understanding of the applicable laws of physics, including Ohm's Law, Pascal's Law, Boyle's Law, and Newton's Laws. The students will have the opportunity to create projects and/or products in the field for which they have an interest. Special emphasis will be placed on educational requirements and career opportunities for the various fields of Engineering.

MANUFACTURING/WOODWORKING

1.0 Credit

Woodworking is a project-oriented course in which students will be exposed to all phases of basic and advanced woodworking techniques. The knowledge of the tools, machinery, and operations used in the course are transferable to most any career in industry today. Students do not need experience with wood or woodworking machines but will need to bring self-motivation and desire to class with them. Student students will work individually (with instructor assistance) on a project made of wood which is chosen to match their interests and needs. Each student will have the opportunity to utilize the computer controlled (CNC) router to engrave clip art, words or other designs into their projects. Students will be expected to bear the cost of their chosen materials.

MANUFACTURING DESIGN PRODUCTION

1.0 Credit

Shadow boxes. LED wall lights. Deco boxes. Ornaments and Jewelry. Wooden puzzles and toys. You see them in Etsy, Pinterest and Hobby Lobby. Why purchase them when you can make them yourself?

In this class you will have the opportunity to design and create them yourself using computer software, laser and CNC equipment. Further, there will be a focus on individual designs, software and equipment knowledge, personalized projects, business trade skills, production, costs, and deadlines.

World Language

All World Language courses are sequential and elective in nature. Upon completion of Spanish I, the student should consult with the instructor in order to determine proper placement for the higher-level courses.

Course title	Weight	Open to Grades	Prerequisites	Credit
Spanish I	1.0	9-12	None	1
Spanish II	1.0	10-12	Successful completion of Spanish I with a recommended 80% or higher	1
Honors Spanish III	1.04	10-12	Successful completion of Spanish II with a recommended 90% or higher	1
Honors Spanish IV	1.04	11-12	Successful completion of Spanish II and III with a recommended 90% or higher in Spanish III	1

SPANISH I

1.0 Credit

First year Spanish students learn high-frequency vocabulary and sentence structures through a blend of TPRS (Teaching Proficiency through Reading & Storytelling), CI (Comprehensible Input) methods, and thematic units. The focus is narration in the present tense. Students will begin to read, write, understand, and speak Spanish, while engaging in Hispanic cultural lessons. Content is taught through listening to and reading stories, songs, short biographies, etc. Cultural components are embedded into instruction. Students are expected to read a short, leveled book. Students will exit this course able to have simple conversations about likes/dislikes, personality, hobbies/activities, school, professions, family, and food as novice-high language learners, based off of ACTFL Proficiency Guidelines.

SPANISH II

1.0 Credit

Spanish 2 is a continuation of Spanish 1. Students continue to learn high-frequency vocabulary through the TPRS, CI methods, and thematic units. The focus of instruction is on narration in the present and past tenses communicating on topics regarding daily routine, restaurant etiquette, fashion, music, and travel abroad. Cultural components are embedded into instruction. Speaking, listening, reading and writing remain the focus. Students are expected to read two leveled books, give simple presentations, act out skits, and work with authentic materials in Spanish. Students will exit this course as intermediate language learners, based off of ACTFL Proficiency Guidelines.

HONORS SPANISH III

1.0 Credit

In Spanish 3 the vocabulary and grammar are more advanced so students are able to produce more spontaneous conversations and communicate in real life situations. Themes could include: preparing food, discussing contemporary life (culture), volunteering in the community, and expressing future goals in Spanish. By the end of this course, students will acquire a strong base of grammatical concepts. Speaking, listening, reading, and writing

will remain the focus, as the course will be taught 90% in Spanish. Students will exit this course as intermediate-low language learners, based on ACTFL Proficiency Guidelines.

HONORS SPANISH IV

1.0 Credit

Students will reinforce grammatical concepts as they focus on miscellaneous contemporary topics of interest. Vocabulary is considerably expanded and grammatical concepts are explored in depth. Many topics strengthen and will deepen deeper level thinking skills in Spanish. The class will focus on: immigration, health, environment, Hispanic art and architecture, plus social customs and values. Students will be daily encouraged and challenged to articulate their opinions and ideas accurately in Spanish. A highlight of this course is the inclusion of a College readiness project which all class students will complete by the end of the semester. All communicative skills, listening, reading, writing and speaking, are further developed so that students can exit as an advanced-low language learner, based on ACTFL Proficiency Guidelines. This course is equivalent to a second level college course and will be taught entirely in Spanish. Students will exit this course as intermediate-mid language learners, based off of ACTFL Proficiency Guidelines.

Loyalsock Township Middle School



Program of Studies
2024-2025

6th Grade Core Courses

English (Grade 6 Reading)

Students in 6th grade transition from reading to comprehend to gaining the ability to analyze a variety of genres, both fiction and nonfiction based. Skills and strategies for analyzing fiction and nonfiction texts are explored as students learn to find explicit and implicit evidence throughout grade level texts. Comprehension, vocabulary, and independent reading are also focus points. Students will learn to analyze author's craft within grade level texts as they prepare to explore these areas further in 7th grade.

English (Grade 6 Writing)

Students will demonstrate the ability to write effectively across the different genres of writing including narrative, informational, argumentative, and poetry. Additionally, students will focus on vocabulary acquisition, word study (including word morphology), and conventions. Students will analyze the elements of genre specific writing including organization, purpose, style, and audience. The sixth grade curriculum will prepare students with fundamental ELA skills for seventh grade coursework.

Math

In Grade 6, instructional time should focus on five critical areas: (1) connecting ratio and rate to whole number multiplication and division and using concepts of ratio and rate to solve problems; (2) completing understanding of division of fractions and extending the notion of number to the system of rational numbers, which includes negative numbers; (3) writing, interpreting, and using expressions and equations; 4) developing understanding of statistical thinking; and (5) solving real-world and mathematical problems involving area, surface area, and volume.

Social Studies

Students will build upon their knowledge of social studies from elementary school. We will focus on local and state place, from settlement to modern day. Additionally, we will explore Pennsylvania History through the lens of the 5 Themes of Geography - location, place, human-environment interactions, movement, & region. We will examine local and state governments, along with economics. Students examine civic responsibilities through the study of the history and treatment of the United States flag.

Science

Following Pennsylvania science standards and science department curriculum, sixth grade students will gain knowledge and apply scientific skills across a variety of topics throughout the school year. In physical science, students will learn the basic structure of an atom, analyze the behavior of matter, and differentiate between multiple forms of energy. In our study of earth and space, students will identify properties of objects in the solar system and investigate characteristics of the earth-sun-moon system. While studying the atmosphere, students will gain the necessary knowledge to understand weather formation and climate patterns. In our life science unit, students will learn the attributes of different biomes and how energy flows between nonliving and living parts of an ecosystem.

6th Grade Related Arts

Art 6 - Students will create original artwork through projects and activities that will boost their critical thinking habits, grow their creativity and develop communication skills through looking, creating and talking about Art.

Band 6 - Based on the National Core Arts Standards, students will create, perform, respond, and connect while developing their individual and ensemble skills on their primary instrument. Students will transfer the individual skills developed in beginning band and apply them at a more advanced level within the full band setting. Students will begin developing an understanding of tone, balance, blend, and intonation.

Chorus 6 - Students will learn to use their vocal instrument to create a correct and pleasing singing sound. In addition to learning proper vocal production and technique, students will also learn music reading skills, sight-singing skills, and performance skills. Chorus students practice sight reading and singing in two-part harmony daily.

Design Technology 6 - Students will investigate the design process to create graphics and physical items using computer software and manufacturing equipment, as well as the engineering process and problem solving. Students will apply these skills while exploring and using simple machines, chain reaction devices and basic robotics.

Technology Solutions 6 - Students will review computer and technology concepts taught in elementary school. They will continue their growth, understanding and experiences through the use of a variety of hands-on activities in various software and online applications on both the computers and iPads. Students will learn how to create many different documents, files, and projects that will prepare them for their middle school and high school classes and potential careers.

Library 6 - Students will learn the many resources in our Lester L. Greevy Media Center. The main resources shared include the physical inventory of books with Destiny Follet search, the Sora Digital Collection, and the Power Library. It is also a course in which research practices will be explored through note taking, citation, and creation of a research presentation.

Music 6 - Students will review musical concepts taught in elementary school and create a bridge to the other middle school music courses. Students taking this class use their bodies, their voices, and simple materials and instruments to compose, perform, and improvise musical works in the modern, popular style. Students will learn to read the Bass Clef, Jazz History, Improvisation, Basic Chord Structure, Arranging, Movie Music, and Music Careers.

Instrumental Music 6 - Students will refine the skills learned in beginning band and work to become independent music makers. Students will master basic articulation skills, the Bb chromatic scale, read whole note through eighth note patterns, and perform in at least three key signatures.

Intro to Family and Consumer Science 6 - Students are introduced to basic skills needed in the Kitchen. Concepts will include kitchen safety, identification and proper use of kitchen tools/appliances, measuring skills and reading a recipe. Students will also learn about My Plate and how they can use that tool to guide their food choices. Students will enjoy using the knowledge they gain to prepare healthy snacks in class.

Futures 6 - Students will focus on career development and workplace skills. Student will explore various careers and learn what it means to make an income and have expenses.

Wellness 6 (Health/PE) - Students will be introduced to a variety of activities and learn how to use gross motor skills correctly. Physical education will prepare students for their future and help them to lead a healthy lifestyle. In addition, students will explore physical, mental, and social health concepts that are age-appropriate. Through skill practice, students will gain confidence to help protect themselves from physical harm, emotional stress, and maintain healthy relationships.

World Drums - Students will be introduced to a variety of world drums and techniques. Regardless of musical background, students will improvise, hone their listening skills, writing skills, and presentation skills. Students will research World Cultures and also compose utilizing the Garageband digital audio workstation.

7th Grade Core Courses

English (Grade 7 Reading)

Students will explore multiple genres, build on the tools to negotiate through and respond to literature, and think critically about content they are reading. They will use strategies to fully comprehend the texts through thoughtful analysis, deep questioning, and note-taking. The focus areas include the key concepts of rhetorical analysis, word choice selection, and practice with both informational and literary texts.

English (Grade 7 Writing)

Students will demonstrate the ability to write across multiple modes: narrative, informative, argumentative, and poetry. Emphasis is placed upon transitioning from learning the characteristics of the modes and structural concepts of essays developed in sixth grade to a more stylistic approach. Style components explored include using various sentence structures, improving word choice, and using figurative language and other poetic elements. In addition, the 7th grade English curriculum focuses on the goal of preparing students for 8th grade research skills. Lastly, students are encouraged to explore writing not only as a way to communicate learning, information, and positions, but also to express themselves creatively.

Math

Students will use problem solving skills to think critically and solve real life applications involving all seventh grade curricular content. Students will apply appropriate tools to solve real-world and mathematical problems involving number systems, ratios and proportional relationships, expressions and equations, as well as probability and statistics. Students will also demonstrate an understanding of geometric figures and their properties and solve real-world and mathematical problems involving angle measure, circumference, area, surface area, and volume.

Social Studies

Students will explore ancient world history from the beginning of human civilization up to the Renaissance to better understand our modern cultural, economic, and governmental context. Units of study span each continent with a focus on the establishment of civilization and learning more about the modern world. Throughout the course, students will explore how art, artifacts and literature reflect the values and beliefs of ancient cultures. Students are encouraged to think critically not only about these ancient cultures, but also how our own modern culture is shaped by the development and various iterations of ideas of justice, governance, equality, civic duty, and freedom over time.

Science

Students develop a general understanding of the scientific process through investigations of Earth's geology and basic biology. Emphasis is placed on scientific thinking and drawing conclusions based on evidence that is observed in laboratory experiments. Topics covered include geologic structure and the processes that shape and change the Earth. Students are also introduced to the structure and function relationship between cells and cell parts, introductory genetics focusing on the inheritance of traits and genetic technologies. 7th grade science concludes with observation of invertebrates and dissection of an invertebrate. The dissection is used as a study in anatomical similarities and differences between invertebrates and vertebrates.

7th Grade Related Arts

Art 7 - Students will focus their inspiration on ancient and modern day art forms and how they have influenced us today. Students will tour different regions to investigate some of history's best artistic creations that will lead them to create original works of art.

Band 7 - Students will create, perform, respond, and connect while developing their individual and ensemble skills on their primary instrument. Students will continue developing ensemble skills at a more advanced level. Students will develop a consistent tone, balance, blend, articulation, and wider range of dynamics through the performance of literature in a variety of musical styles.

Chorus 7 - Students will learn to use their vocal instrument to create a correct and pleasing singing sound. In addition to learning proper vocal production and technique, students will also learn music reading skills, sight-singing skills, and performance skills. Chorus students practice sight reading and singing in three-part harmony daily. 7/8th Grade chorus also builds on the foundation of vocal pedagogy to help students navigate their changing voices while developing their musical skills.

Geo Lab 7 - Students will use problem solving skills to think critically and solve real life applications of geometric figures. Students will visualize and represent geometric figures and describe the relationships between them. Students will solve real-world and mathematical problems involving angle measure, area, surface area, and volume.

Business Matters 7 - Students will explore a variety of business concepts and principles throughout this course including accounting, entrepreneurship, marketing and management. This course will give students an introduction to many topics offered as electives in the high school business department and potential career possibilities in the business world.

Futures 7 - Students will focus on career development and workplace skills. Students will explore various careers and learn what it means to make an income and have expenses. Students will participate in an experimental career program called "The Real Game". The goal is to have students dream about the future they want to create for themselves, and prepare for success in their adult lives and career.

Instrumental Music 7 - Students will refine their individual instrumental skills and begin learning more advanced music theory to become independent and informed music makers. Students will master more advanced articulation techniques, perform the Bb chromatic scale, read whole note through sixteenth note patterns, perform in at least five key signatures, and work on etude repertoire.

Modern Band 7 - The major emphasis of this course is to develop student achievement through the exploration of a modern band ensemble. The course will introduce the skills necessary to perform on guitar, bass, keyboard, drums and vocals. Many styles of music will be discussed, demonstrated and performed by the students. Students in Modern Band will also be introduced to the art of Songwriting. End of term projects will culminate with a performance from each band.

Manufacturing 7 - Students will explore basic power tool and woodworking techniques, including measuring, design, layout, cutting and finishing. Students will be required to take and pass safety exams on multiple power tools, as well as understand and implement the proper procedures to make wood items. Students will review previous graphic design software and learn about CNC (Computer Numerical Control) machining/laser cutting.

Spanish 7 - Students will learn days of the week, months of the year, articles, adjectives, masculine vs feminine, definite vs indefinite, animals, countries of Central America, and partake in cultural lessons. Students will engage in a series of games, activities, and lessons throughout the marking period while collaborating with their peers and the teacher.

Digital Media 7 - This course delves into the realm of digital media sources, equipping students with essential skills for effective content creation and dissemination. From exploring digital citizenship to practicing local reporting, participants will engage with various tools and technologies to enhance their media literacy and storytelling capabilities. Through a blend of hands-on projects and real-world applications, students will navigate platforms like Google Suite, Green Screen Technology, and iMovie to produce engaging multimedia content. By the end of the course, learners will have the proficiency to harness the power of digital media sources for impactful communication and storytelling purposes.

Wellness 7 (Health/PE) - Students will be introduced to a variety of activities and learn how to use gross motor skills correctly. Physical education will prepare students for their future and help them to lead a healthy lifestyle. In addition, students will address physical, mental, and social health concepts that are age-appropriate. Through skill practice, students will gain confidence to help build relationships, learn how to assert rights, and understand the dangers of substance abuse.

8th Grade Core Courses

English (Grade 8 Reading)

Students will develop comprehension and analytical reading skills through the study of a variety of genres. Students will learn how strategic readers think and visualize when they read, interact with, and examine text. Focus areas include strategies for analysis and synthesis of literature, critical thinking, author's craft and text structure, and elements of literature. The ultimate goal is to promote the development of skills and strategies that students will apply with increasing independence. Also, to further develop in students an appreciation for reading and writing as a lifetime source of information and enjoyment.

English (Grade 8 Writing)

Students will hone critical English skills that center around essay response writing: database research, annotation, concept mapping, writing prep, writing, MLA citation, peer review, and publishing. To build up to these steps, we focus attention on developing sentence grammar, vocabulary augmentation, analysis, and diving deeper into Webb's Depth of Knowledge. The 8th grade ELA goal is for students to secure fundamental skills and practice more complex writing skills in order to be ready for high school writing requirements.

Math

Students in math 8 will focus on four critical areas: (1) formulating and reasoning about expressions and equations, including modeling an association in bivariate data with a linear equation, and solving linear equations and systems of linear equations; (2) grasping the concept of a function and using functions to describe quantitative relationships; (3) analyzing two- and three-dimensional space and figures using distance, angle, similarity, and congruence, and understanding and applying the Pythagorean Theorem; and (4) demonstrating an understanding of geometric transformations and solving real-world and mathematical problems involving volume.

Algebra (CC1/2 & CC1)

Keystone Algebra 8 follows an honors level curriculum designed to provide students with instruction in a wide-range of objectives covered under the Pennsylvania Algebra 1 state standards. Students will explore topics such as operations with real numbers and expressions, linear equations and inequalities, functions, coordinate geometry, and data analysis.

Social Studies

In 8th grade social studies, Students will develop knowledge of their country's founding history and the civic expectations of citizens in the United States of America. Throughout the course we explore the foundations of colonization, the Revolutionary War, the creation of American government, and the Civil War. Our focus is to gain an understanding of how the cultural, economic, and governmental events of the past impact us today in our current historical context.

Science

Students will learn about a variety of topics within three major categories of Science: Biology, Chemistry, and Physics. Students receive direct instruction, perform hands-on labs, and do virtual interactives to apply understanding to the natural world around them. They are given the tools and opportunities to put their Scientific Thinking principles into practical use with an emphasis on the use of technology. Students are also given a comprehensive review of their LTMS Science 6-8 experience as they prepare for the PSSA exam.

8th Grade Related Arts

Art 8 - Students will focus on the exploration of various professions in the art field and their unique requirements and skills used to be successful. This exploration will prove that art exceeds the walls of the classroom as we answer the question "What is an Artist?"

Band 8 - Students will create, perform, respond, and connect while developing their individual and ensemble skills on their primary instrument. Students will lead development of ensemble skills among their peers. Students will develop an advanced concept of tone, balance, blend, advanced articulation, and a wide range of dynamic expression through the performance of literature in a variety of musical styles and genres.

Chorus 8 - Students will learn to use their vocal instrument to create a correct and pleasing singing sound. In addition to learning proper vocal production and technique, students will also learn music reading skills, sight-singing skills, and performance skills. Chorus students practice sight reading and singing in three-part harmony daily. 7/8th Grade chorus also builds on the foundation of vocal pedagogy to help students navigate their changing voices while developing their musical skills.

Digital Dimensions 8 - Students will be introduced to a variety of digital and technology concepts focusing on computer science, computer programming, website and app development, game design and graphic design. This course will preview a variety of our computer technology elective courses within the high school curriculum as well as career possibilities in the computer science and technology industry.

Futures 8 - Students will effectively set goals, prepare for additional training/education beyond high school and manage their financial future. Students will participate in interactive real life scenarios through the Everfi program as they participate in social, emotional, and academic skill building activities that will help prepare them for the transition to high school.

Contemporary Music 8 - Contemporary Music will provide students the opportunity to explore the role of music and technology in today's society. Students will discuss the purpose of music, create their own music compositions to tell a story, and explore music's role in history.

Instrumental Music 8 - Students will further develop their individual instrumental skills and advanced music theory to become highly independent music makers. Students will master advanced articulation techniques, perform the Bb chromatic scale, read advanced whole note through sixteenth note patterns, perform in at least seven key signatures, and rehearse small ensemble and solo repertoire independently.

Intro to Drama 8 - Students begin with the acting basics they need to create a successful scene: ensemble skills, improvisation, projection, vocal clarity and expression, characterization, pantomime, objective and tactics. They will learn script structure, blocking, and stage directions and how to give, receive and apply feedback. They will explore aspects beyond acting such as directing and simple set design.

Engineering Design 8 - Students will engage in experimenting with basic electrical theory, circuit design and development, and basic programming using Arduino circuit boards. Students will also explore engineering and manufacturing processes in the development of either a solar or Co2 powered vehicle.

Research - The 8th Grade Library Research course is designed to equip students with essential research skills while fostering a love for literature and history. Through engaging activities and projects, students will explore the selection of characters in history, library resources, reading for pleasure, and research methodologies. From conducting baseline research on historical figures to delving into the ethical considerations of Artificial Intelligence, students will develop critical thinking, information literacy, and presentation skills. By utilizing library resources such as Power Library and Sora, students will enhance their access to a wide range of digital and print materials. The course will culminate in a living museum exhibit where students will showcase their research findings and historical character analysis for evaluation.

Spanish 8 - Students will complete a house unit, learn weather vocabulary, gustar, conjugation, and engage in cultural lessons. Students will practice their skills on an online site called [fluencia.com](https://www.fluencia.com) and will work individually, as a class, and with the teacher to complete the modules.

Wellness 8 (Health/PE) - Students will be introduced to a variety of activities and learn how to master their gross motor skills. Physical education will prepare students for their future and help them to lead a healthy lifestyle. In addition, students will address physical, mental, and social health concepts that are age-appropriate. Through skill practice, students will gain confidence to make healthy choices, maintain healthy relationships and understand the power of decision-making.

ALTERNATIVE EDUCATION FOR DISRUPTIVE YOUTH

ACT 48 Program Agreement for Services

Official public school name: LOYALSOCK TOWNSHIP SCHOOL DISTRICT

Official approved private provider name: RIVER ROCK ACADEMY LLC

AND NOW, this 3rd day of April 2024, RIVER ROCK ACADEMY LLC with a principal place of operations located at 129 Sullivan St, Canton, PA 17724, and the LOYALSOCK TOWNSHIP SCHOOL DISTRICT enter into this Act 48 Program Placement Agreement as follows:

WHEREAS, RIVER ROCK ACADEMY LLC primary operations is an approved independent contractor for the delivery of alternative education services for disruptive youth and has been since 2005.

WHEREAS, LOYALSOCK TOWNSHIP SCHOOL DISTRICT and, RIVER ROCK ACADEMY LLC have entered into a contractual arrangement, as further described herein, wherein LOYALSOCK TOWNSHIP SCHOOL DISTRICT will have certain placement rights regarding “disruptive youth”, as defined in the Act that LOYALSOCK TOWNSHIP SCHOOL DISTRICT desires to place their students into the RIVER ROCK ACADEMY LLC’S program for educational and counseling services.

NOW THEREFORE, in accordance with the aforesaid recitals, RIVER ROCK ACADEMY LLC and LOYALSOCK TOWNSHIP SCHOOL DISTRICT, intending to be legally bound, agree as follows:

1. **DEFINITIONS**: The following definitions apply regarding the text of this Agreement:
 - a. **“TERM”**. For purposes of this Agreement, “Term” shall be defined as the 2023 2024 school year.
 - b. **“PROGRAM”**. For purposes of this Agreement, “Program” shall be defined as the, RIVER ROCK ACADEMY LLC Act 48 program;
 - c. **“PUBLIC SCHOOL”**. For purposes of this Agreement, “PUBLIC SCHOOL” shall collectively be defined as all schools of the LOYALSOCK TOWNSHIP SCHOOL DISTRICT, acting by and through their authorized employees, agents and representatives; and
 - d. **“STUDENT”**. For purposes of this Agreement, “Student” shall be defined as a male or female in middle school, high school, or an area-vocational school

at LOYALSOCK TOWNSHIP SCHOOL DISTRICT who has been officially enrolled and designated as a “disruptive youth” in accordance with the Act.

2. **MATRICULATION RIGHTS:** LOYALSOCK TOWNSHIP SCHOOL DISTRICT shall have the right to matriculate students into the RIVER ROCK ACADEMY LLC program, under the following terms and conditions:
 - a. LOYALSOCK TOWNSHIP SCHOOL DISTRICT shall certify to RIVER ROCK ACADEMY LLC that the student is “disruptive” as defined in the Act and provide all pertinent information to RIVER ROCK ACADEMY LLC regarding said student;
3. **COST/PAYMENT:** LOYALSOCK TOWNSHIP SCHOOL DISTRICT shall compensate RIVER ROCK ACADEMY LLC for the program services rendered to students as agreed or set below:

A per diem cost as detailed in the “Contract for Student Services” which includes Behavior Management, Therapeutic, and Educational services. Transportation will be provided by the LOYALSOCK TOWNSHIP SCHOOL DISTRICT. RIVER ROCK ACADEMY will invoice LOYALSOCK TOWNSHIP SCHOOL DISTRICT on a monthly basis.
4. **DURATION:** School Year 2023 2024.
5. **COMPLIANCE – PDE GUIDELINES:** During the entire term of this Agreement, RIVER ROCK ACADEMY LLC and LOYALSOCK TOWNSHIP SCHOOL DISTRICT warrant to each other that they shall both be and remain in compliance with Act 30, Act 48, 2015 2017 Guidelines regarding Private Alternative Education Institutions or any other requirements issued by the Commonwealth of Pennsylvania, Department of Education, or any other applicable statute or ordinance regarding all aspects of the Act 48 Program referenced herein. In addition, the following specific warranties and assurances apply:

I. FACILITIES/ENVIRONMENT HEALTH AND SAFETY:

- a. RIVER ROCK ACADEMY LLC warrants that its educational facility conforms to all applicable State and local statutes, regulations and building and safety code requirements, in addition to fire and panic requirements of the Commonwealth of Pennsylvania and Bradford County, and that said facility has been approved by the Licensing and Inspection Bureau of Bradford County, and that a valid Certificate of Occupancy has been issued by said Department of Labor and Industry and is on display at each facility.

b. RIVER ROCK ACADEMY LLC shall provide to LOYALSOCK TOWNSHIP SCHOOL DISTRICT upon written request, any original licenses for review.

c. RIVER ROCK ACADEMY LLC warrants that its educational facility currently complies with all physical welfare and safety statutes, regulations, ordinances or mandates prescribed or issued by the Department of Environmental Protection and any applicable local governmental authority, and that said facility shall be and remain in compliance with all such physical welfare and safety statutes, regulations, ordinances or mandates during the entire term of this Agreement.

d. RIVER ROCK ACADEMY LLC warrants that its educational facility meets all state and local statutes regarding environmental health and safety and that artificial lighting facilities, heating facilities, ventilation and cleanliness standards are being provided in concert with 24 P.S. 7-736 and 7-737, 7-738, 7-739, and 7-740.

e. RIVER ROCK ACADEMY LLC has written procedures on file for student and parental/guardian concerns and that complaints are referred to the public school immediately.

II. SCHOOL FOOD SERVICE:

RIVER ROCK ACADEMY LLC shall NOT provide any food service and the requirements of Appendix 3 of the 2015 2017 Guidelines regarding Private Alternative Education Institutions set forth on page 36, items 21-2c do not apply.

III. STAFFING:

a. RIVER ROCK ACADEMY LLC warrants that all members of its staff are of good moral character and are at least 18 years of age, that they have been examined by a physician, have had tuberculosis testing, and that each member of the staff has a certificate from a physician on file verifying the examination and results of said examination in accordance with the aforesaid representation.

b. RIVER ROCK ACADEMY LLC warrants that all employees and members of its staff are citizens of the United States of America.

c. RIVER ROCK ACADEMY LLC warrants that all employees and members of its staff have applied for and received all applicable and appropriate background information, including Criminal History Records as required by 24 P.S. 1-111 and Pennsylvania Child Abuse History Clearances as required by 23 P.S. 6354, and that all records received

show no evidence of a criminal background or a background of child abuse

IV. STUDENT ATTENDANCE:

a. RIVER ROCK ACADEMY LLC warrants that it shall maintain records of student attendance in accordance with Appendix 3 of the 2015 2017 Guidelines regarding Private Alternative Educational Institutions as set forth on page thirty-six (36), items number 4a, 4b and 4c and the pupil attendance provisions under Chapter 11 of the State Board of Educational Regulations. The specific method for maintaining attendance records shall be by daily physical check of each student through the RIVER ROCK ACADEMY LLC administrative and teaching staff, documentation of said daily physical check in a written attendance log, kept on file at RIVER ROCK ACADEMY LLC, with daily contact to each parent or guardian of said student if said student is not present when school is in session.

V. STUDENT AND PROGRAM RECORDS:

a. RIVER ROCK ACADEMY LLC warrants that during the entire term of this Agreement, LOYALSOCK TOWNSHIP SCHOOL DISTRICT shall receive a written progress report for each LOYALSOCK TOWNSHIP SCHOOL DISTRICT'S student matriculated into RIVER ROCK ACADEMY LLC in accordance with Appendix 3 of the 2015 2017 Guidelines regarding Private Alternative Educational Institutions. The written progress reports shall include subject and credit information, progress grade information, attendance information, discipline records, student health, teacher and staff comments regarding said student's educational progress, and any applicable staff comments regarding the student's behavior, conduct or other pertinent issue regarding or related, in any way, with the education of said student.

b. RIVER ROCK ACADEMY LLC and LOYALSOCK TOWNSHIP SCHOOL DISTRICT their agents and employees shall perform their respective duties to ensure that records, names, and identities, shall remain confidential as required for fulfillment of the terms of this agreement.

VI. TRANSPORTATION:

a. LOYALSOCK TOWNSHIP SCHOOL DISTRICT will be responsible for transportation of said students to RIVER ROCK ACADEMY LLC'S program in accordance with 24 P.s. 13-1361 and 67 Pa. Code Chapter 171.

VII. REQUIREMENTS UNDER SAFE SCHOOLS:

a. RIVER ROCK ACADEMY LLC warrants that its Act 48 program complies with all provisions of Article XIII-A of the School Code as follows:

All new incidents involving acts of violence, possession of a weapon or possession, use or sale of controlled substances, or possession, use or sale of alcohol or tobacco by any person on school property shall be addressed by RIVER ROCK ACADEMY LLC administrative staff immediately, the student's parents and/or guardians shall be immediately notified and consulted, appropriate disciplinary action shall be taken by RIVER ROCK ACADEMY LLC administrative staff, and a written report shall be completed by RIVER ROCK ACADEMY LLC. Administrative staff shall set forth the name of the student and all pertinent information regarding the incident. A copy of said report shall be placed into the student's file and turned into the Department of Education.

All new incidents involving acts of violence, possession of a weapon and convictions or adjudication of delinquency for acts committed at the RIVER ROCK ACADEMY LLC educational facility, shall be processed handled in compliance with 24 P.S. 13-1307-A (Appendix 3 of the 2015 2017 Guidelines regarding Private Alternative Educational Institutions; Page 37, item 7).

RIVER ROCK ACADEMY LLC shall follow the Violence Policy with regard to all arrangements with local law enforcement when an incident involving an act of violence occurs, at or near the RIVER ROCK ACADEMY LLC educational facility.

VIII. SCHOOL HEALTH SERVICES

RIVER ROCK ACADEMY LLC warrants that it complies with Article 14 of the School Code and compliance with said statutes, ordinances and regulations shall be effectuated by means of providing a licensed and registered school nurse at the RIVER ROCK ACADEMY LLC educational facility.

Student Health Services will be provided jointly by the LOYALSOCK TOWNSHIP SCHOOL DISTRICT and RIVER ROCK ACADEMY LLC. RIVER ROCK ACADEMY LLC employs a Licensed Practical Nurse that is available for consultation with students and staff, and provides medication administration training and supervision. Health & Immunization Records and proof of physical examination are to be on file with LOYALSOCK TOWNSHIP SCHOOL DISTRICT by the date of admission. RIVER ROCK ACADEMY LLC will monitor for compliance and work jointly with the public school to maintain records under Article 14 of the School Code. Additional health services as required by the PA School Code will be jointly shared.

IX. ACADEMIC STANDARDS AND ASSESSMENTS:

RIVER ROCK ACADEMY LLC warrants that it complies in full with the academic standards and assessment under Chapter 4 of the State Board of Education Regulations and the academic standards for Reading, Writing, Speaking and Listening, and Mathematics that were adopted by the State Board of Education and published in the Pennsylvania Bulletin on January 16, 1999.

LOYALSOCK TOWNSHIP SCHOOL DISTRICT and RIVER ROCK ACADEMY LLC will work cooperatively to ensure that all students required to take the PSSA (Pennsylvania State Standards Assessment) test will be given the test according to state regulations. LOYALSOCK TOWNSHIP SCHOOL DISTRICT remains responsible to report the scores of the PSSA testing to the appropriate authority.

X. SPECIAL EDUCATION SERVICES AND PROGRAMS:

RIVER ROCK ACADEMY LLC and the LOYALSOCK TOWNSHIP SCHOOL DISTRICT will collaborate in the development of an individualized instruction program for all students and the implementation of special education services for students identified. Special Education Services and provisions required under Chapter 14 of State Board of Education regulations will be strictly followed, including without limitations: (a.) a consultation with the student, parents/guardian will occur securing the student, parents/guardians written approval to enroll the student in the program (34 CFR 300.345(c)); (b.) the student's I.E.P. will be updated to reflect the decision to enroll the student in the program. The referring district will also update the Evaluation Report prior to admission (34 CFR 300.343); (c.) Any services that are not provided by RIVER ROCK ACADEMY LLC or cannot be provided by RIVER ROCK ACADEMY LLC during the period of enrollment will be the responsibility of LOYALSOCK TOWNSHIP SCHOOL DISTRICT and the student shall be considered as a "dual enrollment" under applicable law; (d.) if a student is enrolled and it is later determined that the student should be evaluated under applicable Special Education provisions, including the I.D.E.A. "Child Find" provisions and related reporting (34 CFR 300.125), RIVER ROCK ACADEMY LLC will forward a copy of the Evaluation Report to the referring public school. The referring district agrees to fully comply with the applicable law regarding the identification and evaluation of said student for Special Education Services; (e.) once a Special education Student is enrolled, RIVER ROCK ACADEMY LLC will insure that the student's I.E.P. is updated by the referring district prior to enrollment and once the I.E.P. is received, Both parties will insure that all provisions of the I.E.P. are implemented during the education of the student through the use of a Certified Special Education Teacher, or a designee from the referring

public school will monitor special education provisions, and ongoing communication with the student, parents/guardians, relevant teaching staff and administration. RIVER ROCK ACADEMY LLC agrees to update the student I.E.P. annually via a conference with student, parents/guardians, and a designated referring special education representative in accordance with applicable law.

XI. IDENTIFICATION OF ELIGIBLE STUDENTS:

In accordance with Appendix 3 of the 2015 2017 Guidelines regarding Private Alternative Educational Institutions, specifically the provisions set forth in 24 P.S. Section 1901-C (5) LOYALSOCK TOWNSHIP SCHOOL DISTRICT shall set forth its internal policies to identify those LOYALSOCK TOWNSHIP SCHOOL DISTRICT students who are eligible for the RIVER ROCK ACADEMY LLC Act 48 Program, and said internal policies shall comply with the informal hearing procedures set forth in 22 Pa. Code 12.8(c).

XII. PERIODIC REVIEW OF STUDENTS:

LOYALSOCK TOWNSHIP SCHOOL DISTRICT and RIVER ROCK ACADEMY LLC shall together ensure that a review committee reviews each student for return to the regular classroom, at a minimum, at the end of every semester.

XIII. ANNUAL REPORT

RIVER ROCK ACADEMY LLC shall submit timely an End-of-Year Report for Private Alternative Education Institutions to the Department of Education on an annual basis.

EXEMPTION FROM STATUTORY REQUIREMENTS:

RIVER ROCK ACADEMY LLC warrants that it complies with those statutory requirements identified in 24 P.S. 1902-E (3) and all additional statutory provisions, regulations, ordinances or legal mandates regarding RIVER ROCK ACADEMY LLC operations as a private high school or Act 48 Alternative Educational Services Provider (Appendix 3 of the 2015 2017 Guidelines regarding Private Alternative Educational Institutions; Page 39.

CHALLENGES: RIVER ROCK ACADEMY LLC confirms and agrees that it shall be fully liable for any and all damages and costs of any kind resulting from a legal challenge(s) regarding the RIVER ROCK ACADEMY LLC Act 48 Program and/or the actions of RIVER ROCK ACADEMY LLC as the Private Alternative Education Institution.

The RIVER ROCK ACADEMY LLC and its Board of School Directors shall not be liable for any activity or operation related to the approved private provider.

HOLD HARMLESS/INDEMNIFICATION: RIVER ROCK ACADEMY LLC and LOYALSOCK TOWNSHIP SCHOOL DISTRICT agree to hold each other harmless and indemnify each other from all claims, causes of actions, or litigation, including expenses, costs and attorneys fees, said indemnification including without limitation the RIVER ROCK ACADEMY LLC Board of Directors, Officers, Shareholders and LOYALSOCK TOWNSHIP SCHOOL DISTRICT Administrators, Board Members, as follows: (a.) To the extent that any claim is asserted regarding the compliance or failure to comply with the I.D.E.A. or other applicable Special Education requirement, or to the extent that the LOYALSOCK TOWNSHIP SCHOOL DISTRICT fails to fulfill any term, covenant or condition of this Agreement, LOYALSOCK TOWNSHIP SCHOOL DISTRICT agrees to hold RIVER ROCK ACADEMY LLC harmless and indemnify said approved private provider regarding any claims related to the same, including all costs and attorney fees; (b.) to the extent that any claim of negligence is asserted by a third party regarding RIVER ROCK ACADEMY LLC failure to comply with applicable State statutes or regulations and fails to fulfill any term, covenant or condition of this Agreement, causing LOYALSOCK TOWNSHIP SCHOOL DISTRICT to be a Defendant in litigation by a third party, RIVER ROCK ACADEMY LLC agrees to hold LOYALSOCK TOWNSHIP SCHOOL DISTRICT harmless and indemnify LOYALSOCK TOWNSHIP SCHOOL DISTRICT including costs and attorney fees.

INSURANCE: RIVER ROCK ACADEMY LLC will carry liability insurance for its employees and the program. A Class "A+" Liability Insurance Policy carrying an Aggregate Limit of \$3,000,000.00 and \$2,000,000.00 limit per occurrence will be purchased. The term for this policy runs yearly from April 19th to April 19th of the following year. A copy of the liability coverage is available to the District upon request and is on file in the administration office at 2124 Ambassador Circle Lancaster, PA 17603.

INSOLVENCY OF PUBLIC SCHOOL: If LOYALSOCK TOWNSHIP SCHOOL DISTRICT is or becomes insolvent, is declared a Distressed District under applicable Pennsylvania law, or is unable to pay any amounts due hereunder as said payments become due, then this contract shall automatically terminate upon the election of RIVER ROCK ACADEMY LLC and all payments required hereunder for the remaining Term shall be accelerated and become automatically due and payable to RIVER ROCK ACADEMY LLC within ten (10) days. If said payment is not received, all LOYALSOCK TOWNSHIP SCHOOL DISTRICT students and related records shall not be entitled to continue to be matriculated at RIVER ROCK ACADEMY LLC and said records shall be forwarded by RIVER ROCK ACADEMY LLC. If said payment is received, the matriculated LOYALSOCK TOWNSHIP SCHOOL DISTRICT students shall be entitled to remain for the remainder of the applicable Term.

TERMINATION - PUBLIC SCHOOL: RIVER ROCK ACADEMY LLC agrees that the LOYALSOCK TOWNSHIP SCHOOL DISTRICT retains the right to terminate or not to renew this Agreement, after written notice of default and a thirty -day opportunity to cure said default by RIVER ROCK ACADEMY LLC.

TERMINATION – APPROVED PRIVATE PROVIDER

RIVER ROCK ACADEMY LLC retains the right to terminate or not to renew this Agreement, after written notice of default and a thirty- day opportunity to cure said default by LOYALSOCK TOWNSHIP SCHOOL DISTRICT for any of the following reasons:

- a. One or more material violations of this Agreement;
- b. Failure to timely comply with RIVER ROCK ACADEMY LLC requests for information regarding any matriculated students, or failure to cooperate with RIVER ROCK ACADEMY LLC staff regarding matriculation procedures set forth herein;
- c. Failure to make any payment required hereunder or pay any RIVER ROCK ACADEMY LLC invoice when due;
- d. Violations of any provision in Act 48 of the Pennsylvania School Code;
- e. Violations of any provisions of state or federal law from which LOYALSOCK TOWNSHIP SCHOOL DISTRICT has not been exempted; LOYALSOCK TOWNSHIP SCHOOL DISTRICT or their Board of School Directors has been indicted for and convicted of fraud;

COMPLIANCE - STATE REGULATIONS: RIVER ROCK ACADEMY LLC agrees that as a Private Alternative Education Institution it must comply with all of the statutory requirements identified in 24 P.S. 1902-E (3). LOYALSOCK TOWNSHIP SCHOOL DISTRICT agrees that it shall comply with all applicable Special Education requirements in accordance with State and Federal Law.

ASSIGNMENT: RIVER ROCK ACADEMY LLC agrees that this Agreement may not be assigned or transferred by RIVER ROCK ACADEMY LLC except to a successor in interest to all or substantially all of the assets or equity interests in RIVER ROCK ACADEMY LLC and that this Agreement shall be binding upon and inure to the benefit of the successors and assigns of RIVER ROCK ACADEMY LLC and the LOYALSOCK TOWNSHIP SCHOOL DISTRICT.

COMPLIANCE: RIVER ROCK ACADEMY LLC agrees that this Agreement is subject to all applicable Federal, State and local laws and regulations, policies and procedures of the Commonwealth of Pennsylvania, Department of Education and the Federal Government.

SEPARABILITY: RIVER ROCK ACADEMY LLC agrees that in the event that any provision of this Agreement shall or become invalid or unenforceable in whole or in part for any reason whatsoever, the remaining provisions shall, nevertheless, be valid and binding as if such invalid or unenforceable provision had not been contained in this Agreement.

JURISDICTION AND VENUE: Bradford County, Pennsylvania This agreement has been made in the Commonwealth of Pennsylvania and shall be interpreted and enforced under the laws of the Commonwealth of Pennsylvania. Both parties agree that the Court of Common Pleas of Bradford shall be the appropriate venue for any dispute involving this agreement.

MISCELLANEOUS. This Agreement may be executed in counterpart. Facsimile copies of signatures shall serve as acceptable substitutes for original signatures, and shall be legally binding.

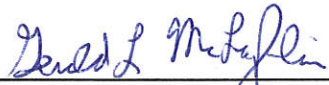
By executing this Agreement, each party hereto ratifies that all necessary Board action has been approved and obtained prior to the execution hereof and each party shall be entitled to rely upon the compliance with said rules, regulations and statutes. All notices required under this agreement shall be delivered via certified mail, return receipt requested or Federal Express delivery service to the following parties at the addresses set forth below:

RIVER ROCK ACADEMY LLC
2124 Ambassador Circle
Lancaster, PA 17603

ENTIRE AGREEMENT. This Agreement contains the entire understanding among the parties hereto with respect to the subject matter hereof, and supersedes all prior and contemporaneous agreements and understandings, inducements or conditions, express or implied, oral or written, except as herein contained. The express terms hereof control and supersede any course of performance and/or usage of the trade inconsistent with any of the terms hereof. This Agreement may not be modified or amended other than by an agreement in writing, duly signed by all parties. No delay or forbearance by RIVER ROCK ACADEMY LLC in exercising any right or remedy hereunder or in undertaking or performing any act or matter which is not expressly required to be undertaken by RIVER ROCK ACADEMY LLC shall be construed, respectively, to be a waiver of RIVER ROCK ACADEMY LLC rights or to represent any agreement by RIVER ROCK ACADEMY LLC to undertake or perform such act or matter thereafter.

NONDISCRIMINATION. RIVER ROCK ACADEMY LLC agrees that it will abide by all federal and state laws prohibiting discrimination in admissions, employment and operation on the basis of disability, race, creed, gender, national origin, religion, ancestry, need for special education services, subject to RIVER ROCK ACADEMY LLC right to receive waivers from the same or RIVER ROCK

ACADEMY LLC rights of noncompliance as set forth in Act 48 or other legal standard.



Chief School Officer of
LOYALSOCK TOWNSHIP SCHOOL DISTRICT



Date



Christina Spielbauer, Sr. Vice President
River Rock Academy, LLC

04/03/2024

Date



River Rock Academy • Administration

2124 Ambassador Circle • Lancaster, PA 17603 • PH: 717-208-3349

CONTRACT FOR PURCHASE
STUDENT SERVICES
WITH RIVER ROCK ACADEMY
2023-2024 SCHOOL YEAR

1. Loyalsock Township School District agrees to student services from River Rock Academy or its assigns (hereinafter "River Rock Academy") for the Bradford Campus (AEDY) at a per diem rate of \$222.44.
2. River Rock Academy agrees to send Loyalsock Township School District an itemized invoice detailing all Loyalsock Township School District students in the River Rock Academy Programs and reconciling any costs by the 5th of each month. School District shall pay the invoice within thirty (30) days of the invoice receipt. Any amounts due River Rock Academy under the terms of this Contract which are not paid within thirty (30) days of the invoice receipt shall accrue interest at the rate of 0.5% per month, or such portion thereof from the due date, until payment is received by River Rock Academy. In the event that River Rock Academy has to pursue collection to recover any unpaid amounts, the School District will be responsible for any costs of collection, including reasonable attorney's fees.
3. River Rock Academy agrees to keep an open line of communication with the Loyalsock Township School District and provide a structured, disciplined, nurturing environment for their students.
4. River Rock Academy and the Loyalsock Township School District will collaborate in the development of an individualized instruction program for all students and the implementation of special education services for students identified. Special Education Services and provisions required under Chapter 14 of State Board of Education regulations will be strictly followed, including without limitations: (a.) a consultation with the student, parents/guardian will occur securing the student, parents/guardians written approval to enroll the student in the program (34 CFR 300.345(c)); (b.) the student's I.E.P. will be updated to reflect the decision to enroll the student in the program. The referring district will also update the Evaluation Report prior to admission (34 CFR 300.343); (c.) Any services that are not provided by River Rock Academy or cannot be provided by River Rock Academy during the period of enrollment will be the responsibility of Loyalsock Township School District and the student shall be considered as a "dual enrollment" under applicable law; (d.) if a student is enrolled and it is later determined that the student should be evaluated under applicable Special Education provisions, including the I.D.E.A. "Child Find" provisions and related reporting (34 CFR 300.125), River Rock Academy will notify the referring public school. The referring district agrees to fully comply with the applicable law regarding the identification and evaluation of said student for Special Education Services; (e.) once a Special Education Student is enrolled, River Rock Academy will insure that the student's I.E.P. is updated by the referring district prior to enrollment and once the I.E.P. is received, Both parties will insure that all provisions of the I.E.P. are implemented during the education of the student through the use of a Certified Special Education Teacher, or a designee from the referring public school will monitor special education provisions, and ongoing communication with the student, parents/guardians, relevant teaching staff and administration. River Rock Academy agrees to update the student I.E.P. annually via a conference

with student, parents/guardians, and a designated referring special education representative in accordance with applicable law.

5. In the event of an extended school closure, River Rock Academy agrees to make a good faith effort to provide continuity of education for District students using alternative means during the period of closure. This plan is available upon request. River Rock Academy's plan to reopen after an extended school closure will comply with applicable law and will be available upon request. River Rock Academy will support the District's provision of FAPE as outline in any special education student's IEP as revised by the IEP team upon admission into the program.
6. In the event this Contract is terminated for any reason, River Rock Academy shall be reimbursed only for services actually performed up to the date of termination. School District shall receive a refund of any funds paid for services not provided. The placement of any student at River Rock Academy may be terminated by either party upon at least twenty-one (21) days' written notice to the other party. School District shall remain obligated to pay all amounts due to River Rock Academy through the placement termination and such obligation shall survive any termination of this Agreement.
7. River Rock Academy agrees that any individual who will be in direct contact with students shall possess the following valid clearances and certifications:
 - a) PA Child Abuse History Clearance (Act 151);
 - b) Federal Criminal History Records (Act 114);
 - c) Pennsylvania Background Checks (Act 34)

River Rock Academy agrees to bear any costs or fees associated with obtaining these clearances and certifications. River Rock Academy agrees to provide proof of the aforementioned clearances upon Request by the School District.
8. School District and River Rock Academy agree to indemnify, defend, and hold each other harmless from any claims, losses, suits or damages caused by or arising from the negligence or willful misconduct of their respective agents and employees.
9. All student information of any kind, including (without limitation) confidential Student data, shall be kept strictly confidential by School District and River Rock Academy, and shall not be used or disclosed for any purpose except as provided in this Contract. This obligation of confidentiality shall survive the expiration or termination of this Contract. As used herein, the term "confidential Student data" shall include, without limitation, any personal or identifying Student information, names, addresses, date of birth, social security or other identification numbers, attendance records, grades, test results, assessments, work product, disciplinary records, and any information deemed to be a "Student record" under the Family Educational Rights and Privacy Act."
10. River Rock Academy and School District consent and agree that any legal proceedings relating to the subject matter hereof shall be maintained in the Court of Common Pleas in the county in which River Rock Academy is located, or, if applicable, the United States District Court of the Middle District of Pennsylvania, and all Parties hereto consent and agree that jurisdiction and venue for such

proceedings shall lie exclusively within said courts. Service of process in any such proceeding may be made by certified mail, return receipt requested, directed to the respective Party at the address set forth at the end of this Contract.

11. No change, amendment or modification to this Contract shall be effective unless it is in writing and signed by both the School District's and River Rock Academy's authorized personnel.
12. School District represents and warrants that the individual executing this Contract is duly authorized to execute and deliver this Contract on its behalf and this Contract is a valid and binding obligation of School District

Thank you for this opportunity to serve the Loyalsock Township School District.

Christina Spielbauer
Christina Spielbauer
Senior Vice President

Daniel M. Lyle 4/3/2025
Loyalsock Township School District
Authorized Signer

Tarik Jalal Abdul-Hakim

Leah Rose Allen

Kyhler M. Allis

Aniya Marie Andreacci

Jaylen Nasir Andrews

Alexia Paige Anthony

Bella Mackenzie Barnes

Logan M. Bastian

Nathan J. Bauman

Lydia Cathryn Baylor

Emma Jane Belcher

Kinjal Bhagat

Maria Elena Blas

Josh T. Bomboy

Chester M. Bonislawski

Dylan J. Bower

Natalie Ruth Bower

Shea Lorraine Bower

Norah McLean Bowes

Kylie Morgan Bowman

William O. Burdett

Kahlen Christine Cajka

Amani Cecilia Campbell

Ryan Cao

Emily Rose Clark

Molly A. Clune

Christopher D. Cooley

Jonathan C. Cooley

Chase Richards Cowden

Morgan Rain Cranmer

Dante Francesco Cruz

Isabella Ama Dadzie

Ava Renee Damiano

Andrew J. Derrick

Ethan J. Dougherty

Keefer Jerome Ellis

Karlynn M. Emerick

Parker N. Emery

Jessica Marie Frear

Brynlie Emerson French

Ethan Jerry French

Molly Christina Garrison

2024 Graduate List

Tyler A. Gee

Megan Elizabeth Gehr

Cole Maguire Haefner

Anna Louise Hall

Madelyn K. Hall

Ava L. Haller

Logan M. Hammond

Jamaire Dajzel Sameen Harden

Nyla J. Harman

Davida Channele Hill

Laia A. Hodari

Mia Rae Hornberger

Dominick Giovanni Horning

Khaliya Hawa Hudu

Katie Elizabeth Hughes

Margaret Elizabeth Hutchinson

Landen Johns

Allison Rose Johnson

Jenna Brooke Kaizen

Connor Kelleher

Chloe Renee Kennedy

Carly Ann Kepner

Serena Jannette Lacomba

Lonell Jamaal Lee, Jr.

Maddisen Grace Leister

Jossian Emerson Lilley

Madison Fawn Ann Lilley

Steven Nicholas Lingg

Dariyawna Catherine Luke

Logan Robert Thomas Lukens

Anna Kate Luxenberger

Madeline Lee Luxenberger

Nickalaus Lincoln Lyons

Gabriella Rose Maradeo

Kahnii Samir Mason

Michael James McLaughlin

Gabriella Anna Mileto

Kiersten Louise Miller

Olivia Lynn Miller

Lucas A. Millheim

Ethan L. Nagy

Nyasias L. Newsome

Gabriel Nichols

Anna Mineshkumar Patel

Krish V. Patel

Gage M. Patterson

Abigail M. Paz

Seamus Peacock

Isabella M. Pulizzi

Kathryn Mary Ray

Nicole Michelle Reitz

Kathryn Rae Richards

A'shaylah Rochelle Robinson

Kaden William Rodarmel

Kathryn Marie Ryder

Jaelyn Elizabeth Seyler

Jamison Jay Singer

Tyreese Anthony Smith

Preston Grant Sortman

Dominic J. Stetts

Sophie Stetts

Bryant Carter Sullivan

Italia Maria Taylor

Kamarah Shanell Temple-Henderson

Rylan James Tillotson

Drewan Christian Tymeson

Jenna L. VanZile

Braden Shea Vincenzes

Zachary Paul Wagner-Pizza

Madison D. Wakefield

Kylie Olivya Ward

Kiana Rose Watson

Zackariah Way

Madalyn Grace Weigle

Gelia Pauline White

Hunter R. Whitmoyer

Jacob Michael Wilson

April 2, 2024

Dear Participating School Board Member:

The resolution for the Lycoming Career & Technology Center's 2024-2025 Proposed General Fund Budget was approved by the Joint Operating Committee on March 27, 2024.

The 2024-2025 proposed budget represents a sincere effort of the Joint Operating Committee and the Administrative Staff to provide a quality program of Career & Technical Education, and to demonstrate fiscal responsibility in an era of constrained resources. The administrative staff continues to utilize Federal and state grants, along with industry donations to help offset operating costs and lower the member district share.

The 2024-2025 proposed budget priorities include our continued focus on industry certification and technical standards; staff development; equipment acquisitions; and integration of technology in instruction.

An Executive Summary is provided to explain the major expenditures for each major budget category. If you desire further clarification, please do not hesitate to contact me at 570-584-2300 ext. 5101.

On behalf of the students and the staff of LycoCTC, I respectfully request your support of the proposed 2024-2025 general fund budget.

Sincerely,

LYCOMING CAREER & TECHNOLOGY CENTER



Nathan C. Minium
Executive Director

cc: Accounting Services

NCM/plk

Lycoming Career and Technology Center

Budget Transmittal

To: Mr. Nathan Minium, Executive Director
Dr. Craig Skaluba, Superintendent of Record
From: Heather Burke, Business Services
Date: March 22, 2024
Subject: 2024-2025 Budget Transmittal

This memo is written to support the attached 2024-2025 Budget Documents for the Lycoming Career and Technology Center.

With the presentation of this budget, each of our participating districts is presented with many significant budget challenges. These challenges may ultimately result in further LycoCTC budget adjustments, particularly, as the state budget for 2024-2025 is discussed in Harrisburg and the state.

With this background, the 2024-2025 Lycoming Career and Technology Center budget is based on the following factors:

- Student count for budget purposes has been established at 290 based on current enrollment patterns, class sizes, student visitations, and feedback from you. The 2023-24 final budget was based on 290 students, however, current enrollment has increased to 316 as of February 2024.
- Professional salaries are based on the 2024-2025 salary schedule that is part of the current professional contract.
- Support and administrative salaries are budgeted at current levels plus 3% pending JOC discussion with the Executive Director and Superintendent of Record.
- Health insurance costs as approved by the Lycoming County Insurance Consortium are reflected in the budget-there will be an 8.5% increase for 2024-2025. Employee contributions are budgeted at 17.5% for all eligible staff on the PPO plan and 7% for those on the QCHDP plan.
- The Pennsylvania School Employees Retirement System rate is budgeted at 33.90%.
- The Transportation Area is budgeted at six sessions with two instructors and a technical aide.
- The Hospitality Area is budgeted at three sessions.
- The Building Construction Area is budgeted at 3 sessions.
- The Criminal Justice Area is budgeted at 2 sessions.
- The Health Careers Area is budgeted at five sessions and includes two instructors.
- The Early Childhood Area is budgeted at 3 sessions.
- The Computer Systems Area is budgeted at 2 sessions.
- Capital Project Reserve allocation of \$36,000 (\$6,000/district) is included in the transfers' section of the budget.

If you should have any questions, please feel free to contact me.

Thank you.

**Lycoming Career and Technology Center
Budget Recommendation Summary
2024-2025**

March 22, 2024

- 23-24 Budgeted Tuition vs. 24-25 Budgeted Tuition : \$5,939 to \$6,048
- 23-24 Budgeted Tuition vs. 24-25 Budgeted Tuition Difference: +\$109 or +1.83%
- 23-24 Budgeted Tuition vs. 23-24 Actual Tuition: \$5,939 to \$5,450
- 23-24 Budgeted Tuition vs. 23-24 Actual Tuition Difference: -\$489 or – 8.2%

➤ **Overall Budget Change: +\$281,404**

○ **Major Budget Factors:**

- Health Insurance increase of 8.5%
- Student tuition is based upon 290 students
- Current 2023-24 enrollment total of 316 by district:
 - Benton 25
 - East Lycoming 78
 - Loyalsock 39
 - Montoursville 28
 - Muncy 80
 - Warrior Run 66

○ **Wages**

- Faculty - Instructors
 - Based on 2024-25 approved salary schedule of agreement.
- Administrative and Support
 - Budgeted at current levels plus 3%
- Perkins-funded aide positions (1) continue to be included in budget

○ **Benefits**

- Health insurance premiums:
 - Overall 8.5% increase
 - Employee contribution:
 - PPO C: 17.5%
 - QCHDP: 7%
- PA School Employees Retirement System:
 - 34.00% to 33.90%

- **Professional Services**
 - Business Services Agreement with the East Lycoming SD for business office services is included
 - Technology Services Agreement with the East Lycoming SD for technology support services is included
 - Nursing Services with the East Lycoming SD for nursing support services is included
- **Professional Services-Consultant Assessment Fee**
 - \$25,000 per district, if grant award is received
- **Purchased Property Services**
 - Rental of Facilities
 - 2.0% increase to \$4.49 square foot
 - 3.0% increase for LycoCTC Building with East Lycoming SD
- **Other Purchased Services, Supplies, Equipment, and Dues/Fees**
 - Additional Counselor through grant funding
- **Transfer to Capital Project Reserve**
 - Yearly districts' contribution of \$36,000 is included as a budgeted line item
- **Cost per Student**
 - 2023-2024 September Final: 316 students @ \$5,450
 - 2024-2025 Proposed Budget:
 - 290 member students @ \$6,048

Lycoming Career & Technology Center
2024-25 School Year
Cost Per Student

	Cost Per Student Budget Estimate 290 Students	Cost Per Student Budget Estimate 300 Students	2023-24 Budget 290 Students
Budget	2,791,862.00	2,791,862.00	2,510,458.00
Revenue	1,037,953.00	1,037,953.00	788,092.00
Total	1,753,909.00	1,753,909.00	1,722,366.00
Students	290	300	290
Total	6,047.96	5,846.36	5,939.19

2023-24 School Year - Final Billing 316 Students at \$5,450.53

2022-23 School Year - Final Billing 316 Students at \$5,666.65

2021-22 School Year - Final Billing 306 Students at \$5,402.78

2020-21 School Year - Final Billing 300 Students at \$5,429.49

2019-20 School Year - Final Billing 300 Students at \$5,071.59

2018-19 School Year - Final Billing 298 Students at \$5,008.68

Revenue Code & Description	Budget 2024-25
6510 Interest	\$18,000.00
6920 Donations	\$0.00
6946 Receipts from Mem Dist - Capital Proj.	\$36,000.00
6946 Receipts from Mem Dist - Capital Lease	\$187,267.00
6946 Receipts from Member Dist - Additional	\$150,000.00
6946 Receipts from Non-Member Districts	\$0.00
6990 Miscellaneous	\$0.00
6991 Refund of Prior Yr Exp	\$0.00
7220 Vocational Subsidy	\$300,000.00
7220 Equipment Grants - Current	\$0.00
7220 Equipment Grants - Prior	\$0.00
7362 PCCD Grants	\$70,000.00
7810 Social Security	\$38,280.00
7820 Retirement	\$172,991.00
8521 Perkins Vocational Subsidy - Current	\$65,415.00
8521 Perkins Vocational Subsidy - Prior	\$0.00
9900 Fund Balance	\$0.00
	\$1,037,953.00

Expenditure Code & Description	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance
1300 Other Programs (Perkins)							
121 Salary - Teacher				\$69,311.00			\$0.00
191 Salary - Aides	\$55,856.00	\$48,853.79	\$41,769.00	\$45,190.17	\$44,046.00	\$18,077.00	(\$25,969.00)
271 Medical Insurance	\$0.00	\$0.00	\$0.00	\$9,335.60	\$0.00	\$0.00	\$0.00
212 Dental Insurance	\$0.00	\$0.00	\$0.00	\$409.80	\$0.00	\$0.00	\$0.00
213 Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214 Income Protection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220 Social Security (7.65%)	\$4,273.00	\$3,737.26	\$3,195.00	\$8,617.82	\$3,369.00	\$1,383.00	(\$1,986.00)
230 Retirement (33.90%)	\$19,516.00	\$17,069.52	\$14,727.00	\$36,879.77	\$14,976.00	\$6,128.00	(\$8,848.00)
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$167.00	\$0.00	\$126.00	\$0.00	\$131.00	\$54.00	(\$77.00)
260 Workers Compensation	\$276.00	\$0.00	\$207.00	\$0.00	\$219.00	\$89.00	(\$130.00)
300 Purchased Prof Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500 Other Purchased Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610 Supplies	\$0.00	\$57,751.08	\$0.00	\$4,819.00	\$0.00	\$0.00	\$0.00
750 Equipment	\$0.00	\$50,519.01	\$0.00	\$66,697.95	\$0.00	\$0.00	\$0.00
810- Dues & Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$80,088.00	\$177,930.66	\$60,024.00	\$241,261.11	\$62,741.00	\$25,731.00	(\$37,010.00)
1330 Health Occupations							
121 Salary - Teacher (2)	\$51,222.93	\$53,390.10	\$100,913.00	\$101,833.82	\$101,556.00	\$105,118.00	\$3,562.00
121 - Flex or Mid-Session	\$9,476.00	\$9,400.00	\$9,400.00	\$9,400.00	\$14,400.00	\$9,600.00	(\$4,800.00)
271 Medical Insurance	\$22,493.00	\$22,565.22	\$45,836.00	\$39,783.54	\$46,419.00	\$52,084.00	\$5,665.00
212 Dental Insurance	\$1,200.00	\$1,131.24	\$2,400.00	\$1,126.62	\$2,400.00	\$2,400.00	\$0.00
213 Life Insurance	\$75.00	\$0.00	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00
214 Income Protection	\$102.00	\$0.00	\$202.00	\$0.00	\$204.00	\$210.00	\$6.00
220 Social Security (7.65%)	\$4,644.00	\$4,467.58	\$8,439.00	\$8,051.56	\$8,871.00	\$8,776.00	(\$95.00)
230 Retirement (33.90%)	\$21,208.00	\$21,938.77	\$38,543.00	\$39,220.98	\$39,425.00	\$38,889.00	(\$536.00)
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$182.00	\$114.37	\$331.00	\$736.02	\$347.00	\$345.00	(\$2.00)
260 Workers Compensation	\$301.00	\$0.00	\$547.00	\$0.00	\$574.00	\$569.00	(\$5.00)
329- Staff Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430 Equipment Repair	\$350.00	\$0.00	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00
441 Rental of Land & Buildings	\$0.00	\$0.00	\$6,220.00	\$0.00	\$6,344.00	\$0.00	(\$6,344.00)
549 Advertising	\$0.00	\$718.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
569 Tuition - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 Travel	\$250.00	\$0.00	\$250.00	\$568.48	\$250.00	\$250.00	\$0.00
610 Supplies	\$3,500.00	\$4,815.79	\$3,500.00	\$6,090.64	\$7,000.00	\$7,000.00	\$0.00
640 Books and Periodicals	\$1,200.00	\$50.83	\$1,200.00	\$6,867.89	\$1,200.00	\$1,200.00	\$0.00
750 Equipment	\$0.00	\$0.00	\$0.00	\$20,008.55	\$0.00	\$0.00	\$0.00
810- Dues & Fees	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$116,353.93	\$118,592.74	\$218,431.00	\$233,688.10	\$229,490.00	\$226,941.00	(\$2,549.00)
1340 Hospitality							
121 Salary - Teacher	\$55,912.52	\$57,095.79	\$57,701.00	\$58,328.01	\$59,940.00	\$61,580.00	\$1,640.00
121 Salary - Flex Period	\$9,476.00	\$9,400.00	\$9,400.00	\$9,400.00	\$9,600.00	\$9,600.00	\$0.00
123 Salary - Additional Hours	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
191 Salary - Aides	\$0.00	\$19,937.04	\$19,824.00	\$18,862.71	\$20,414.00	\$0.00	(\$20,414.00)
271 Medical	\$22,493.00	\$22,040.22	\$22,918.00	\$20,156.56	\$24,147.00	\$26,042.00	\$1,895.00
212 Dental	\$1,200.00	\$1,131.24	\$1,200.00	\$1,126.62	\$1,200.00	\$1,200.00	\$0.00
213 Life Insurance	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$75.00	\$0.00
214 Income Protection	\$112.00	\$0.00	\$115.00	\$0.00	\$120.00	\$123.00	\$3.00
220 Social Security (7.65%)	\$5,002.00	\$6,273.58	\$5,133.00	\$6,269.94	\$6,881.00	\$5,445.00	(\$1,436.00)
230 Retirement (33.90%)	\$22,847.00	\$30,199.56	\$23,445.00	\$30,426.02	\$30,585.00	\$24,130.00	(\$6,455.00)
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$196.00	\$114.37	\$201.00	\$119.94	\$270.00	\$214.00	(\$56.00)
260 Workers Compensation	\$324.00	\$0.00	\$333.00	\$0.00	\$446.00	\$353.00	(\$93.00)
329- Staff Development	\$0.00	\$390.00	\$0.00	\$99.00	\$0.00	\$0.00	\$0.00
430 Repair & Maintenance of Equipment	\$2,000.00	\$2,231.74	\$2,000.00	\$3,635.82	\$2,000.00	\$2,000.00	\$0.00
441 Rental Land & Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 Travel	\$250.00	\$454.91	\$250.00	\$1,126.13	\$250.00	\$250.00	\$0.00
610 Supplies	\$49,000.00	\$59,578.01	\$50,470.00	\$51,979.26	\$60,470.00	\$60,470.00	\$0.00
640 Books & Periodicals	\$0.00	\$54.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
621 Propane	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
752 Capitalized Equipment	\$0.00	\$769.99	\$0.00	\$11,624.63	\$0.00	\$0.00	\$0.00
810 Dues & Fees	\$600.00	\$0.00	\$600.00	\$75.00	\$0.00	\$0.00	\$0.00
Subtotal	\$170,487.52	\$209,670.45	\$194,665.00	\$213,229.64	\$217,398.00	\$192,482.00	(\$24,916.00)
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Expenditure Code & Description	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance
1341 Child Care							
121 Salary - Teacher	\$65,074.37	\$65,938.00	\$67,157.00	\$67,956.96	\$68,500.00	\$69,870.00	\$1,370.00
121 Salary - Flex Period					\$9,600.00	\$9,600.00	\$0.00
271 Medical	\$9,180.00	\$9,210.12	\$9,355.00	\$13,048.48	\$9,856.00	\$10,629.00	\$773.00
212 Dental	\$540.00	\$491.76	\$540.00	\$491.76	\$540.00	\$540.00	\$0.00
213 Life Insurance	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$75.00	\$0.00
214 Income Protection	\$130.00	\$0.00	\$134.00	\$0.00	\$137.00	\$140.00	\$3.00
220 Social Security (7.65%)	\$4,978.00	\$4,910.44	\$5,138.00	\$5,057.37	\$5,974.00	\$6,079.00	\$105.00
230 Retirement (33.90%)	\$22,737.00	\$23,038.84	\$23,465.00	\$23,961.60	\$26,554.00	\$26,940.00	\$386.00
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$195.00	\$114.37	\$201.00	\$119.93	\$206.00	\$210.00	\$4.00
260 Workers Compensation	\$322.00	\$0.00	\$332.00	\$0.00	\$339.00	\$346.00	\$7.00
329 Staff Development	\$0.00	\$205.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430 Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
441 Rental Land & Buildings	\$9,485.00	\$9,485.00	\$9,675.00	\$0.00	\$9,868.00	\$0.00	(\$9,868.00)
549 Advertising	\$0.00	\$0.00	\$0.00	\$53.10	\$0.00	\$0.00	\$0.00
580 Travel	\$750.00	\$369.16	\$750.00	\$68.75	\$750.00	\$750.00	\$0.00
610 Supplies	\$6,000.00	\$6,088.12	\$6,000.00	\$6,059.53	\$6,000.00	\$6,000.00	\$0.00
640 Books & Periodicals	\$0.00	\$0.00	\$0.00	\$2,640.89	\$0.00	\$0.00	\$0.00
750 Equipment - New	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Dues and Fees	\$150.00	\$400.00	\$150.00	\$55.00	\$500.00	\$500.00	\$0.00
Subtotal	\$119,616.37	\$120,250.81	\$122,972.00	\$119,513.37	\$138,899.00	\$131,679.00	(\$7,220.00)
1360 Workforce Development Coordinator							
121 Salary	\$67,825.50	\$67,967.00	\$68,511.00	\$0.00	\$69,880.00	\$70,851.00	\$971.00
121 Salary - Dean of Students	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
271 Medical Insurance	\$9,180.00	\$9,210.12	\$9,355.00	(\$52.58)	\$9,856.00	\$10,629.00	\$773.00
212 Dental Insurance	\$540.00	\$491.76	\$540.00	\$81.96	\$540.00	\$540.00	\$0.00
213 Life Insurance	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$75.00	\$0.00
214 Income Protection	\$136.00	\$0.00	\$137.00	\$0.00	\$140.00	\$142.00	\$2.00
220 Social Security 7.65%	\$5,189.00	\$5,065.67	\$5,241.00	\$0.00	\$5,346.00	\$5,420.00	\$74.00
230 Retirement (33.90%)	\$23,698.00	\$23,747.61	\$23,938.00	\$4,650.99	\$23,759.00	\$24,018.00	\$259.00
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$203.00	\$114.37	\$206.00	\$119.93	\$210.00	\$213.00	\$3.00
260 Workers Compensation	\$336.00	\$0.00	\$339.00	\$0.00	\$346.00	\$351.00	\$5.00
290 Other Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
329 Staff Development	\$0.00	\$2,250.00	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00
430 Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
441 Rental Land & Buildings	\$1,270.00	\$1,270.00	\$1,296.00	\$0.00	\$1,322.00	\$0.00	(\$1,322.00)
532 Communications/Postage	\$750.00	\$970.26	\$750.00	\$719.29	\$750.00	\$750.00	\$0.00
540 Advertising	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
580 Travel	\$15,000.00	\$11,597.30	\$15,000.00	\$5,669.97	\$13,000.00	\$5,000.00	(\$8,000.00)
610 Supplies	\$5,000.00	\$7,505.71	\$5,000.00	\$6,502.45	\$5,000.00	\$5,000.00	\$0.00
635 Meals/Refreshments	\$0.00	\$74.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
640 Books and Periodicals	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
762 Capital Replace Equipment	\$0.00	\$2,363.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Dues & Fees	\$6,000.00	\$4,796.90	\$6,000.00	\$10,523.25	\$5,000.00	\$5,000.00	\$0.00
Subtotal	\$136,202.50	\$137,425.47	\$137,388.00	\$27,715.26	\$136,224.00	\$128,989.00	(\$7,235.00)
1371 Drafting & Design							
121 Salary - Teacher	\$61,776.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
121 Salary - Flex Period	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
271 Medical	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
212 Dental	\$540.00	(\$40.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213 Life Insurance	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214 Income Protection	\$124.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220 Social Security (7.65%)	\$4,726.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230 Retirement (33.90%)	\$21,585.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$185.00	\$114.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
260 Workers Compensation	\$306.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
329 Staff Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
432 Repairs & Maintenance of Equipment	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
441 Rental of Land & Buildings (ELSD)	\$13,364.00	\$13,364.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610 Supplies	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
640 Books and Periodicals	\$0.00	\$162.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
750 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Dues & Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$110,181.31	\$13,599.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Expenditure Code & Description	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance
1372 Penn College Option							
566 Tuition to Comm College				\$1,598.00			\$0.00
567 Penn College Option	\$12,000.00	\$3,663.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00
610 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
640 Penn College Textbooks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$12,000.00	\$3,663.00	\$12,000.00	\$1,598.00	\$0.00	\$0.00	\$0.00
1373 Computer Engineering Technology							
121 Salary - Teacher	\$43,272.36	\$35,563.32	\$44,657.00	\$23,868.32	\$46,041.00	\$46,183.00	\$142.00
271 Medical	\$9,180.00	\$7,657.58	\$9,355.00	\$3,885.70	\$9,856.00	\$10,629.00	\$773.00
212 Dental	\$540.00	\$368.82	\$540.00	\$195.06	\$540.00	\$540.00	\$0.00
213 Life Insurance	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$75.00	\$0.00
214 Income Protection	\$84.00	\$0.00	\$89.00	\$0.00	\$92.00	\$92.00	\$0.00
220 Social Security (7.65%)	\$3,310.00	\$2,634.61	\$3,416.00	\$1,762.19	\$3,522.00	\$3,533.00	\$11.00
230 Retirement (33.90%)	\$15,119.00	\$12,425.79	\$15,603.00	\$8,415.96	\$15,654.00	\$15,656.00	\$2.00
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$130.00	\$114.36	\$134.00	\$119.93	\$138.00	\$139.00	\$1.00
260 Workers Compensation	\$214.00	\$0.00	\$221.00	\$0.00	\$226.00	\$229.00	\$1.00
329 Staff Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430 Repair & Maintenance of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
441 Rental of Land & Buildings	\$6,098.00	\$6,098.00	\$13,631.00	\$0.00	\$13,904.00	\$0.00	(\$13,904.00)
580 Travel	\$250.00	\$0.00	\$250.00	\$183.27	\$250.00	\$250.00	\$0.00
610 Supplies	\$8,000.00	\$5,235.63	\$8,000.00	\$7,784.45	\$8,000.00	\$8,000.00	\$0.00
640 Books and Periodicals	\$0.00	\$0.00	\$0.00	(\$19.99)	\$0.00	\$0.00	\$0.00
756 Technology Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Dues & Fees	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$92,272.36	\$70,098.11	\$101,971.00	\$46,194.89	\$98,300.00	\$85,326.00	(\$12,974.00)
1382 Building Construction							
121 Salary - Teacher	\$44,446.56	\$41,289.02	\$45,869.00	\$44,612.22	\$44,795.00	\$46,183.00	\$1,388.00
121 Salary - Flex or Mid-Session	\$9,476.00	\$9,400.00	\$9,400.00	\$0.00	\$4,800.00	\$9,600.00	\$4,800.00
191 Salary - Shop Assistant	\$19,245.00	\$30,212.12	\$19,824.00	\$0.00	\$18,135.00	\$18,077.00	(\$58.00)
271 Medical Insurance	\$1,500.00	\$0.00	\$1,500.00	\$6,934.82	\$9,856.00	\$10,629.00	\$773.00
212 Dental Insurance	\$0.00	\$0.00	\$0.00	\$235.44	\$540.00	\$0.00	(\$540.00)
213 Life Insurance	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$75.00	\$0.00
214 Income Protection	\$89.00	\$0.00	\$92.00	\$0.00	\$90.00	\$92.00	\$2.00
220 Social Security (7.65%)	\$5,597.00	\$6,188.97	\$5,745.00	\$3,270.17	\$5,181.00	\$5,650.00	\$469.00
230 Retirement (33.90%)	\$25,565.00	\$27,742.86	\$26,237.00	\$15,730.30	\$23,028.00	\$25,038.00	\$2,010.00
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$219.00	\$114.36	\$225.00	\$119.93	\$202.00	\$222.00	\$20.00
260 Workers Compensation	\$362.00	\$0.00	\$372.00	\$0.00	\$336.00	\$366.00	\$30.00
329 Staff Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430 Equipment Repair	\$500.00	\$643.39	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
441 Rental of Land & Buildings	\$51,842.00	\$51,842.00	\$52,879.00	\$0.00	\$53,937.00	\$0.00	(\$53,937.00)
442 Rental of Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 Travel	\$250.00	\$0.00	\$250.00	\$290.41	\$250.00	\$250.00	\$0.00
610 Supplies	\$12,000.00	\$2,801.73	\$12,000.00	\$11,833.58	\$12,000.00	\$12,000.00	\$0.00
640 Books and Periodicals	\$0.00	\$16.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
750 Equipment - New	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Dues & Fees	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$172,366.56	\$170,250.45	\$176,168.00	\$83,026.87	\$173,725.00	\$128,682.00	(\$45,043.00)
1385 Transportation							
121 Salary - Teacher (2)	\$106,022.02	\$121,841.56	\$109,415.00	\$127,677.77	\$115,240.00	\$119,304.00	\$4,064.00
121 - Flex or Mid-Session	\$4,738.00	\$4,700.00	\$4,700.00	\$4,700.00	\$19,200.00	\$19,200.00	\$0.00
191 - Shop Assistant	\$20,390.00	\$0.00	\$21,005.00	\$7,765.50	\$18,679.00	\$19,245.00	\$566.00
271 Medical	\$31,674.00	\$27,998.84	\$32,273.00	\$28,220.73	\$34,003.00	\$32,313.00	(\$1,690.00)
212 Dental	\$1,740.00	\$1,623.00	\$1,740.00	\$1,618.38	\$1,740.00	\$1,740.00	\$0.00
213 Life Insurance	\$150.00	\$0.00	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00
214 Income Protection	\$212.00	\$0.00	\$219.00	\$0.00	\$230.00	\$239.00	\$9.00
220 Social Security (7.65%)	\$10,033.00	\$9,269.45	\$10,337.00	\$10,306.80	\$11,714.00	\$12,068.00	\$354.00
230 Retirement (33.90%)	\$45,824.00	\$44,213.54	\$47,211.00	\$48,230.33	\$52,061.00	\$53,477.00	\$1,416.00
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$393.00	\$114.36	\$405.00	\$119.93	\$460.00	\$474.00	\$14.00
260 Workers Compensation	\$649.00	\$0.00	\$669.00	\$0.00	\$757.00	\$780.00	\$23.00
329 Staff Development	\$0.00	\$0.00	\$0.00	\$109.97	\$0.00	\$0.00	\$0.00
432 Repairs & Maintenance	\$2,500.00	\$2,002.18	\$2,500.00	\$4,188.58	\$2,500.00	\$2,500.00	\$0.00
441 Rental of Land & Buildings	\$18,293.00	\$18,293.00	\$18,659.00	(\$2,900.00)	\$19,032.00	\$0.00	(\$19,032.00)
442 Equipment Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 Travel	\$500.00	\$0.00	\$500.00	\$668.12	\$500.00	\$500.00	\$0.00
610 Supplies	\$23,000.00	\$34,409.73	\$23,000.00	\$31,607.94	\$33,000.00	\$33,000.00	\$0.00
640 Books & Periodicals	\$2,000.00	\$574.00	\$2,000.00	\$574.00	\$2,000.00	\$2,000.00	\$0.00
750 Equipment	\$0.00	\$10,350.00	\$0.00	\$12,481.70	\$0.00	\$0.00	\$0.00
810 Dues & Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
870 Donated Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$268,118.02	\$275,389.66	\$274,783.00	\$275,369.75	\$311,266.00	\$296,990.00	(\$14,276.00)
				7			

Expenditure Code & Description	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance
1390 Criminal Justice							
121 Salary - Teacher	\$46,561.15	\$46,607.02	\$48,052.00	\$48,194.48	\$44,795.00	\$46,183.00	\$1,388.00
121 Flex or Mid-Session	\$4,738.00	\$4,700.00	\$4,700.00		\$4,800.00	\$0.00	(\$4,800.00)
271 Medical Insurance	\$22,493.00	\$22,565.22	\$22,918.00	\$23,092.14	\$24,147.00	\$26,042.00	\$1,895.00
212 Dental Insurance	\$1,200.00	\$1,131.24	\$1,200.00	\$1,031.58	\$1,200.00	\$1,200.00	\$0.00
213 Life Insurance	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$75.00	\$0.00
214 Income Protection	\$93.00	\$0.00	\$96.00	\$0.00	\$90.00	\$92.00	\$2.00
220 Social Security (7.65%)	\$3,924.00	\$3,587.91	\$4,036.00	\$3,361.75	\$3,794.00	\$3,533.00	(\$261.00)
230 Retirement (33.90%)	\$17,924.00	\$17,926.75	\$18,432.00	\$16,993.26	\$16,862.00	\$15,656.00	(\$1,206.00)
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$154.00	\$114.36	\$158.00	\$119.93	\$148.00	\$139.00	(\$9.00)
260 Workers Compensation	\$253.00	\$0.00	\$261.00	\$0.00	\$246.00	\$229.00	(\$17.00)
329 Staff Development	\$0.00	\$149.00	\$0.00	\$1,170.00	\$0.00	\$0.00	\$0.00
430 Equipment Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
441 Rental of Land & Buildings (ELSD)	\$9,485.00	\$9,485.00	\$9,675.00	\$0.00	\$9,868.00	\$0.00	(\$9,868.00)
566 Tuition to Comm College	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 Travel	\$250.00	\$39.78	\$250.00	\$618.63	\$250.00	\$250.00	\$0.00
610 Supplies	\$4,000.00	\$9,583.41	\$4,000.00	\$2,594.88	\$4,000.00	\$4,000.00	\$0.00
640 Books & Periodicals	\$1,300.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00	\$1,300.00	\$0.00
752 Capitalized Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810 Dues & Fees	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
890 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$112,750.15	\$115,889.69	\$115,453.00	\$97,176.65	\$111,575.00	\$98,699.00	(\$12,876.00)
1391 Other Support							
191 Salary - Aides						\$54,231.00	\$54,231.00
220 Social Security (7.65%)						\$4,149.00	\$4,149.00
230 Retirement (33.90%)						\$18,384.00	\$18,384.00
250 Unemployment						\$162.00	\$162.00
260 Workers Compensation						\$267.00	\$267.00
Subtotal						\$77,193.00	\$77,193.00
1396 PCCD Cares							
1300 SubTotal	\$1,390,436.72	\$1,412,760.93	\$1,413,855.00	\$1,338,773.64	\$1,479,618.00	\$1,392,712.00	(\$86,906.00)
1699 Adult Education							
121 Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220 Social Security (7.65%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230 Retirement (33.90%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1600 SubTotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000 SubTotal	\$1,390,436.72	\$1,412,760.93	\$1,413,855.00	\$1,338,773.64	\$1,479,618.00	\$1,392,712.00	(\$86,906.00)
2120 Support Services - Guidance Services							
121 Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200 Other Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220 Social Security (7.65%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230 Retirement (33.90%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
330 Purchased Professional Services	\$36,720.00	\$36,787.94	\$36,720.00	\$36,720.00	\$37,822.00	\$108,957.00	\$71,135.00
Subtotal	\$36,720.00	\$36,787.94	\$36,720.00	\$36,720.00	\$37,822.00	\$108,957.00	\$71,135.00
2190 Support Services - Other Pupil Pers Svcs							
580 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2100 SubTotal	\$36,720.00	\$36,787.94	\$36,720.00	\$36,720.00	\$37,822.00	\$108,957.00	\$71,135.00
2290 Support Services - Instructional Staff							
122 Substitutes	\$12,000.00	\$21,291.37	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00
220 Social Security (7.65%)	\$918.00	\$524.12	\$918.00	\$0.00	\$918.00	\$918.00	\$0.00
230 Retirement (33.90%)	\$4,193.00	\$724.65	\$4,231.00	\$0.00	\$4,080.00	\$4,068.00	(\$12.00)
240 Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment	\$36.00	\$0.00	\$36.00	\$0.00	\$36.00	\$36.00	\$0.00
260 Workers Compensation	\$59.00	\$0.00	\$59.00	\$0.00	\$59.00	\$59.00	\$0.00
300 Purchased Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500 Other Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 Travel	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00
Subtotal	\$27,206.00	\$22,540.14	\$27,244.00	\$0.00	\$22,093.00	\$22,081.00	(\$12.00)
2260 Support Services - Instruction & Curr Dev							
121 Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220 Social Security (7.65%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230 Retirement (33.90%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Expenditure Code & Description	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance
2271 Support Services - Staff Development Instructional							
121 Salaries	\$800.00	\$0.00	\$800.00	\$840.01	\$0.00	\$0.00	\$0.00
220 Social Security (7.65%)	\$61.00	\$0.00	\$61.00	\$59.54	\$0.00	\$0.00	\$0.00
230 Retirement (33.90%)	\$280.00	\$0.00	\$282.00	\$296.19	\$0.00	\$0.00	\$0.00
240 Tuition	\$28,000.00	\$19,903.50	\$28,000.00	\$14,448.75	\$28,000.00	\$20,000.00	(\$8,000.00)
250 Unemployment	\$2.00	\$0.00	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00
260 Workers Compensation	\$4.00	\$0.00	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00
324 Professional Development	\$250.00	\$0.00	\$250.00	\$7,071.81	\$250.00	\$250.00	\$0.00
580 Travel	\$727.00	\$0.00	\$727.00	\$3,001.33	\$727.00	\$727.00	\$0.00
Subtotal	\$30,124.00	\$19,903.50	\$30,126.00	\$25,717.63	\$28,977.00	\$20,977.00	(\$8,000.00)
2290 Other Instructional Staff Serv.							
122 Substitute Salaries				\$23,328.03			\$0.00
220 Social Security (7.65%)				\$1,846.40			\$0.00
230 Retirement (35.26%)				\$6,814.78			\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$31,989.21	\$0.00	\$0.00	\$0.00
2200 SubTotal	\$57,330.00	\$42,443.64	\$57,370.00	\$57,706.84	\$51,070.00	\$43,058.00	(\$8,012.00)
2310 Board Services							
111 Superintendent of Record	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00	\$7,750.00	\$7,750.00	\$0.00
220 Social Security (7.65%)	\$287.00	\$286.88	\$287.00	\$286.88	\$593.00	\$593.00	\$0.00
230 Retirement (33.90%)	\$1,310.00	\$1,310.26	\$1,322.00	\$1,322.26	\$2,635.00	\$2,627.00	(\$8.00)
250 Unemployment	\$11.00	\$0.00	\$11.00	\$0.00	\$23.00	\$23.00	\$0.00
260 Workers Compensation	\$19.00	\$0.00	\$19.00	\$0.00	\$38.00	\$38.00	\$0.00
330 Professional Svcs	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$1,000.00	(\$1,500.00)
525 Bonding Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$7,877.00	\$5,347.14	\$7,889.00	\$5,359.14	\$13,539.00	\$12,031.00	(\$1,508.00)
2320 Board Treasurer Services							
525 Bonding Insurance	\$300.00	\$100.00	\$300.00	\$100.00	\$100.00	\$100.00	\$0.00
Subtotal	\$300.00	\$100.00	\$300.00	\$100.00	\$100.00	\$100.00	\$0.00
2350 Legal Services							
330 Legal Services	\$7,500.00	\$8,989.50	\$7,500.00	\$5,679.18	\$5,000.00	\$5,000.00	\$0.00
Subtotal	\$7,500.00	\$8,989.50	\$7,500.00	\$5,679.18	\$5,000.00	\$5,000.00	(\$2,500.00)
2360 Office of the Director							
111 Salaries	\$103,078.28	\$102,082.66	\$107,120.00	\$106,370.07	\$110,334.00	\$113,644.00	\$3,310.00
111 Dean of Students	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$0.00
151 Salary/Executive Secretary	\$34,624.95	\$34,627.12	\$34,624.95	\$35,718.29	\$36,733.00	\$38,570.00	\$1,837.00
151 Salary/Board Secretary	\$1,360.00	\$1,360.00	\$1,360.00	\$1,360.00	\$3,000.00	\$3,000.00	\$0.00
151 Salary/Secretary	\$8,623.00	\$0.00	\$16,496.00	\$0.00	\$18,331.00	\$20,085.00	\$1,754.00
151 Salary Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
271 Medical Insurance	\$31,674.00	\$31,831.02	\$30,591.00	\$27,037.62	\$28,400.00	\$30,751.00	\$2,351.00
212 Dental Insurance	\$1,740.00	\$1,623.00	\$1,740.00	\$2,002.02	\$1,740.00	\$1,740.00	\$0.00
213 Life Insurance	\$307.00	\$0.00	\$316.00	\$0.00	\$323.00	\$331.00	\$8.00
214 Income Protection	\$213.00	\$0.00	\$213.00	\$0.00	\$217.00	\$217.00	\$0.00
220 Social Security (7.65%)	\$11,355.00	\$10,002.27	\$12,267.00	\$10,803.35	\$12,940.00	\$13,469.00	\$529.00
230 Retirement (33.90%)	\$51,864.00	\$44,056.52	\$56,027.00	\$50,844.49	\$57,510.00	\$59,680.00	\$2,170.00
240 Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250 Unemployment Compensation	\$445.00	\$261.59	\$480.00	\$1,306.23	\$507.00	\$528.00	\$21.00
260 Workers Compensation	\$735.00	\$6,424.00	\$794.00	\$6,252.00	\$838.00	\$872.00	\$34.00
329 Workshops & Conferences	\$2,500.00	\$10,062.10	\$2,500.00	\$345.00	\$2,500.00	\$2,500.00	\$0.00
330 Professional Svcs	\$0.00	\$610.00	\$0.00	\$724.00	\$0.00	\$0.00	\$0.00
432 Equipment Repairs	\$500.00	\$800.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
442 Rental of Equipment	\$5,000.00	\$2,390.06	\$5,000.00	\$2,819.09	\$5,000.00	\$4,000.00	(\$1,000.00)
523 General Property & Liability Insurance	\$27,500.00	\$25,441.00	\$28,875.00	\$29,410.00	\$30,880.00	\$32,351.00	\$1,471.00
532 Communications & Postage	\$3,500.00	\$3,719.73	\$3,500.00	\$2,882.77	\$3,500.00	\$3,500.00	\$0.00
549 Advertising	\$1,750.00	\$1,873.73	\$1,750.00	\$2,895.24	\$1,750.00	\$1,750.00	\$0.00
580 Travel	\$4,000.00	\$1,648.28	\$4,000.00	\$2,604.76	\$4,000.00	\$4,000.00	\$0.00
610 Supplies	\$18,000.00	\$27,823.21	\$18,000.00	\$19,088.58	\$23,000.00	\$23,000.00	\$0.00
635 Meals/Refreshments	\$2,000.00	\$0.00	\$2,000.00	\$4,733.01	\$2,000.00	\$2,000.00	\$0.00
640 Books & Periodicals	\$1,000.00	\$302.20	\$1,000.00	\$284.20	\$1,000.00	\$500.00	(\$500.00)
756 Technology Equipment							
810 Dues & Fees	\$2,000.00	\$1,298.90	\$2,000.00	\$6,672.30	\$3,000.00	\$3,000.00	\$0.00
840 Budgetary Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$314,519.23	\$308,987.39	\$331,903.95	\$314,903.02	\$348,753.00	\$360,738.00	\$11,985.00
2300 SubTotal	\$330,196.23	\$323,424.03	\$347,592.95	\$326,041.34	\$367,392.00	\$377,869.00	\$10,477.00
2420 Nursing Services							
390 Purchased Prof Svcs (ELSD Nurse Svcs)	\$0.00	\$0.00	\$0.00	\$1.00	\$12,000.00	\$3,000.00	(\$9,000.00)
Subtotal	\$0.00	\$0.00	\$0.00	\$1.00	\$12,000.00	\$3,000.00	(\$9,000.00)
2516 Audit Services							
330 Audit	\$6,500.00	\$9,000.00	\$6,500.00	\$0.00	\$7,500.00	\$7,875.00	\$375.00
Subtotal	\$6,500.00	\$9,000.00	\$6,500.00	\$0.00	\$7,500.00	\$7,875.00	\$375.00

Expenditure Code & Description	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance
2519 Business Services							
340 Technical Services	\$100.00	\$5.01	\$100.00	\$1,665.24	\$150.00	\$150.00	\$0.00
390 Purchased Prof Svcs (ELSD Business Sv	\$26,780.00	\$26,780.00	\$27,583.00	\$27,583.00	\$28,410.00	\$25,000.00	(\$3,410.00)
441 Lease agreement with new facility	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
561 Subsidy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
591 Computer Service & Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
750 Computer Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
890 Refund of Prior Year Excess Fund Balanc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$26,880.00	\$26,785.01	\$27,683.00	\$29,248.24	\$28,560.00	\$25,150.00	(\$3,410.00)
2620 Facilities & Maint.							
441 Lease agreement with new facility	\$171,376.00	\$171,376.00	\$176,517.00	\$0.00	\$181,813.00	\$0.00	(\$181,813.00)
Subtotal	\$171,376.00	\$171,376.00	\$176,517.00	\$0.00	\$181,813.00	\$0.00	(\$181,813.00)
2660 Security Services							
610 Supplies	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
Subtotal	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
2790 Transportation							
500 Travel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2818 Technology Services							
330 Student Information System	\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$18,000.00	\$0.00	(\$18,000.00)
390 Purchased Prof Svcs (ELSD Tech Svcs)	\$20,600.00	\$20,600.00	\$21,218.00	\$21,218.00	\$22,267.00	\$10,000.00	(\$12,267.00)
438 Repairs and Maintenance	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)
618/650 Computer Supplies	\$16,000.00	\$29,607.48	\$16,000.00	\$30,317.64	\$12,000.00	\$30,000.00	\$18,000.00
760 Equipment Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
911 Computer Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$50,600.00	\$50,207.48	\$51,218.00	\$51,535.64	\$55,267.00	\$40,000.00	(\$15,267.00)
2400, 2500, 2600 & 2800 SubTotal	\$257,856.00	\$257,368.49	\$264,418.00	\$80,783.88	\$286,140.00	\$76,025.00	(\$210,115.00)
2000 SubTotal	\$682,102.23	\$660,024.10	\$706,100.95	\$501,252.06	\$742,424.00	\$605,909.00	(\$136,515.00)
3210 Student Activities							
121 Salaries	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$2,400.00	\$2,400.00	\$0.00
220 Social Security (7.65%)	\$122.00	\$0.00	\$122.00	\$0.00	\$184.00	\$183.00	(\$1.00)
230 Retirement (33.90%)	\$559.00	\$0.00	\$564.00	\$0.00	\$816.00	\$813.00	(\$3.00)
250 Unemployment	\$4.00	\$0.00	\$4.00	\$0.00	\$6.00	\$6.00	\$0.00
260 Workers Compensation	\$8.00	\$0.00	\$8.00	\$0.00	\$10.00	\$12.00	\$2.00
580 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$2,293.00	\$0.00	\$2,298.00	\$0.00	\$3,416.00	\$3,414.00	(\$2.00)
3000 SubTotal	\$2,293.00	\$0.00	\$2,298.00	\$0.00	\$3,416.00	\$3,414.00	(\$2.00)
4400 Architect/Engineering Services							
330 Professional Services				\$2,736.41		\$150,000.00	\$150,000.00
Subtotal				\$2,736.41	\$0.00	\$150,000.00	
4600 Building Improvement							
700 Equipment/Property Improvements				\$0.00			
Subtotal				\$0.00	\$0.00	\$0.00	
4000 SubTotal				\$2,736.41	\$0.00	\$150,000.00	
5140 Other Expenses and Financing							
831 Interest -Lease/Financing	\$0.00	\$0.00	\$0.00	\$35,704.00	\$0.00	\$0.00	\$0.00
911 Principal - Loans/Lease Purchase	\$0.00	\$0.00	\$0.00	\$252,848.00	\$0.00	\$303,827.00	\$303,827.00
Subtotal	\$0.00	\$0.00	\$0.00	\$288,552.00	\$0.00	\$303,827.00	\$303,827.00
5230 Capital Project Transfers							
931 Transfer to Capital Project Reserve	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$36,000.00	\$6,000.00
Subtotal	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$36,000.00	\$6,000.00
5300 Component Unit Transactions							
900 School District Refunds	\$245,000.00	\$0.00	\$245,000.00	\$0.00	\$245,000.00	\$300,000.00	\$55,000.00
Subtotal	\$245,000.00	\$0.00	\$245,000.00	\$0.00	\$245,000.00	\$300,000.00	\$55,000.00
5900 Fund Balance/Budgetary Reserve							
Budgetary Reserve 1-Capital Projects/Equipm	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)
Budgetary Reserve 2	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)
Subtotal	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)
5000 SubTotal	\$295,000.00	\$30,000.00	\$295,000.00	\$318,552.00	\$285,000.00	\$639,827.00	\$354,827.00
Total Budget	\$2,369,831.95	\$2,102,785.03	\$2,417,253.95	\$2,161,314.11	\$2,510,458.00	\$2,791,862.00	\$281,404.00
				10			

**LYCOMING CAREER & TECHNOLOGY CENTER
SUMMARY OF LEASE AGREEMENTS
2024-2025 SCHOOL YEAR**

Program	Square Footage	No. of Sessions	Proposed Basic Cost/SqFt	New Facility
New Facility 3%				
Hospitality (1340)		3	\$ -	
Power & Transportation (1385)		2	\$ -	
Health Occupations (1330)		3		
Total	10,000		\$ -	\$187,267.00

Existing Facilities 2%				
Building Construction (1382)	4,081	3	\$ 55,015.00	
Computer Engineering (1373)	1,578	2	\$ 14,182.00	
Criminal Justice (1390)	1,120	2	\$ 10,066.00	
Health Occupations (1330)	720	2	\$ 6,471.00	
Child Care (1341)	1,120	2	\$ 10,066.00	
Workforce Dev. Coord. Office (1360)	300	1	\$ 1,348.00	
Transportation/Auto (1385)	2,160	2	\$ 19,412.00	
Total	11,079		\$116,560.00	

Total Amount	21,079	\$303,827.00
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2024-25 Rental Rate	4.49 Sqft.	2% Increase
2023-24 Rental Rate	4.41 Sqft.	
2022-23 Rental Rate	4.32 Sqft.	
2021-22 Rental Rate	4.23 Sqft.	
2020-21 Rental Rate	4.15 Sqft.	
2019-20 Rental Rate	4.07 Sqft.	
2018-19 Rental Rate	3.99 Sqft.	
2017-18 Rental Rate	3.91 Sqft.	

Lycoming Career & Technology Center
Non-Member Tuition Calculation
2024-25 School Year

Student Enrollment Base	290
Tuition Budget	2,791,862.00
Total Revenue	<u>\$1,037,953.00</u>
Total Tuition Due	<u><u>\$1,753,909.00</u></u>
Total Tuition Due	\$1,753,909.00
Enrolled Students	<u>290</u>
Per Student Cost	<u><u>\$6,047.96</u></u>
Capital Equipment	\$36,000.00
Capital Rental	<u>\$187,267.00</u>
Total Capital Cost	<u><u>\$223,267.00</u></u>
Enrolled Students	<u>290</u>
Per Student Cost	<u><u>\$769.89</u></u>
Per Student Cost (Tuition)	\$6,047.96
Per Student Cost (Capital)	<u>\$769.89</u>
Sub-Total Non-Member Cost	<u><u>\$6,817.85</u></u>
Cost Surcharge (2%)	<u>\$136.36</u>
Total Non-Member Cost	<u><u>\$6,954.21</u></u>

RESOLUTION

LYCOMING CAREER & TECHNOLOGY CENTER BUDGET

Article 16 - **Annual Budget Adoption**, Articles of Agreement for Establishment of the Lycoming Career and Technology Center requires, "All operations of the school shall be within the limits of the budget adopted by the Area Board in accordance with Section 687 of the Public-School Code of 1949 and Section 1850.1 (c) of Act 579 aforesaid. Approval of each budget shall require an affirmative vote of two-thirds of the participating school districts and a majority vote of all the school directors of all participating school districts. The vote of all the school districts may be by a mail ballot."

At a meeting on _____, 2024, by a vote of _____ to _____,
with _____ abstaining and _____ absent, as recorded in the minutes, the Board
of Directors of the _____ School District, a participating district
of the Lycoming Career and Technology Center, approved _____ or disapproved
_____ (Check One) the budget of the Lycoming Career and Technology Center
for the fiscal year July 1, 2024 to June 30, 2025.

President

Attest:

Secretary

Instructions: Each member district will file one copy of this form with the Lycoming Career and Technology Center Office, 293 Cemetery Street, Hughesville, PA 17737 and it shall be made part of the Lycoming Career and Technology Center budget file to confirm compliance with the approved Articles of Agreement.

Meet the Team



Scarlett Roma is the daughter of PJ and Krislyn Roma and Ashley and Andrew Yaggie. She is in the sixth grade and enjoys roller skating, reading, and writing. Naturally, she hopes to become a journalist or author someday. Scarlett loves eating fruit but always has room for brownies. Besides Odyssey of the Mind, Scarlett is involved with cheerleading. This is her fourth year in OM, and her favorite thing about it is performing and having her dad coach.



Jeremiah Vincent is the son of Camisha Vincent. He is a sixth grader who aspires to be a computer and technology expert. His interests include performing arts, video games, and doing puzzles. When it comes to snacks, he will vote for apples or vanilla ice cream. Jeremiah likes to mix different beats and tunes to songs. He is also involved in band and chorus at school. This is Jeremiah's first year in Odyssey of the Mind. What he likes most about it is that the team considers everyone's ideas, and he gets to act out a play. This has been the best first experience of his life and he has developed new friendships within his team.



Isabella Devlin is the daughter of Tiffanni and Mitchell Wheeland. She is in the sixth grade and dreams of being an artist. In her spare time, she likes to draw and play video games. According to Bella, it is never too cold for frozen yogurt, and you can always expect her to want ice cream cake for her birthday. When she is not at OM, Bella enjoys playing flag football. Her five brothers will tell you that she also loves pugs! Bella has been involved with OM for two years and is glad her grandma, Darla, volunteered to help coach the team this year. Her favorite part about OM is acting and teamwork!



Jude McHenry is the son of Bethany McHenry and Duane McHenry. He is in the sixth grade. His future plans involve cooking, working with animals or selling on Etsy. His favorite foods are cucumbers or bananas with peanut butter. In his free time, he enjoys crocheting, lock-picking, and collecting hats. Something else Jude likes to do is practice baseball with his mom. This is also his third year in Odyssey of the Mind and his second time at World Finals, and the thing he likes best about it is building props with his friends.



Jasper Skellenger is the son of Sarina Skellenger and Claude Skellenger. A seventh grader, Jasper wants his first job to be at Denny's and would like to visit Canada someday. His hobbies include drawing cartoons and going to a new escape room every time he visits a different city. His favorite snack is baby carrots with French onion dip. He also loves the blue Takis and Calypso Lemonade, also blue. Jasper has a lot of pets in his "people zoo." He has two dogs named Ash and Chip, a cat named Cheeto, and two gerbils named Egg and Oreo. Jasper plays the trumpet and wants to join chorus next year. This is his first year in OM and he likes to act on stage and switch between characters.



Aiden Flynn is the son of Brian and Joanna Flynn. He is a sixth grader who hopes to one day become a Disney Imagineer. When he is not watching Disney shows or movies or visiting Disney parks, he likes to read, write, and build with Legos. Aiden will always go for a snack of grapes or Cheez-It Snap'd. He enjoys taking walks, playing basketball in the backyard, and doing art. This is his third year in Odyssey of the Mind and his second time at World Finals; what he likes most about OM is building the props.



Violet Trapkus is the daughter of Emily Camerer and Peter Trapkus. She is in the sixth grade and plans to continue practicing her art skills. She likes to make art, draw, sing, and make videos. Some of her favorite foods include cantaloupe, strawberries, and pineapple but ask Violet and she will tell you that cheesy pretzels and Doritos make for a great snack combination. A fun fact about her is that she makes puppets and costume accessories for fun. Also, her favorite genre of show is cartoon action. This is her third or fourth year on an OM team, and she likes building stuff and being creative, for example, she can say, "Let's make a car with a cat in it." and then she can make it!

LOYALSOCK ODYSSEY OF THE MIND
BUDGET FOR 2024 WORLD CHAMPIONSHIPS
Updated 4/25/2024

	<u>Students</u>	<u>Coaches</u>	<u>Total</u>
Per team	7	2	9
School Coordinator			1
Total number of people			10

			For 1 team
			<u>Cost</u>
<u>Room & board--Iowa State--per person</u>		\$785	\$7,850
<u>Travel to/from Iowa with overnight stay</u>			
Hotel @\$150, 5 rooms, 2 nights (1 each way)		\$1,500	
Meals--free breakfast, 2 lunches, 1 dinner each way			
lunch	\$10	\$400	
dinner	\$20	\$400	
Gas for driving students	\$3.90 25 mi./gal		
School van		\$312	
parents driving cars	3 cars	\$936	
			\$3,548
<u>Prop truck--rent</u>		\$400	
Per mile, 2,000 miles	\$0.99 2,000	\$1,980	
Gas	\$3.90 15 mi./gal	\$520	
			\$2,900
			<u>\$14,298</u>



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Main: 814-463-5006
Fax: 814-463-0292

Monday, March 18, 2024

Quote #20238419jem

Mr. Todd Lorson
Loyalsock Township High

Dear Mr. Todd Lorson:

Thank you for requesting information on our CNC products & services. Please review the following quotation and enclosed materials.

	List price	PEPPM Price
FVLS3.75 laser 24"X12" with 40 watt laser tube	\$30,999.00	\$29,449.05
Cutting Table	\$1,999.00	\$ 1,899.05

Special PEPPM pricing is valid for 60 days.

Your school can piggyback with the PEPPM bid saving you the time and expense of an individual bid. Your School is eligible to purchase through these PEPPM contracts. For more information visit www.peppm.org If you require additional information about the PEPPM bid in order to determine whether PEPPM's bid terms and conditions and procedures meet your bid requirements, please contact Jill Gemberling, Cooperative Purchasing Order Specialist, Phone: 570-523-1155 x 2145.

Please include the following language in your PO addressed to Forest Scientific Corp.
"As per PEPPM 2022-jem"

FSC Contract number 533902-189 ULS Contract number 533902-243

To get the PEPPM price and PEPPM bid protection,

PLEASE FAX YOUR PO WITH THIS QUOTE to PEPPM at 800-636-3779

Or Email to PEPPM Order Email Address: orders@peppm.org

Thank you for your interest in Forest Scientific Corporation's CNC products and services. If you have any questions on this quotation, on any of our other machines, or if I can be of further assistance please call my cell +1- 412-726-0574.

Sincerely,

John E. Martincic

John E. Martincic

paid their current-year dues to the association. Under the association's bylaws, appointment of delegate(s) permitted by district class are as follows:

- First Class school districts may appoint up to four delegates.
- Second Class school districts may appoint up to three delegates.
- Third Class school districts may appoint up to two delegates.
- Fourth Class districts, intermediate units, career and technical education centers, and other PSBA-member entities may appoint one delegate.

No representative may be appointed by or represent more than one member entity. For example, a delegate cannot represent or vote on behalf of both the board of a school district and the board of an intermediate unit.

Cost:

There is no registration fee to participate in the Delegate Assembly. Travel and other expenses related to attendance are the responsibility of the entity or delegate. An online observation area will be open to any member who is not a voting delegate. Those attendees in the observation area are not able to vote or participate in any discussions or debates.

If you have any questions about the Delegate Assembly or appointment of delegates, please contact Fawn McClure at (717) 560-2450 ext. 3321 or fawn.mcclure@psba.org.