Superintendent's Report

August 8, 2023

Building Project Update:

Fidevia, as the District's Construction Management company, will present its findings from an inspection of Ashkar Elementary School. That inspection report is included in the board packet for your review under "Information".

Marotta / Main will also be in attendance to update the board and answer your questions on the progress towards redesign and rebid of Ashkar Elementary School. I have asked them to specifically update the board on land development permits and other zoning requirements to ensure the project will not be delayed.

Recognizing that the board has time constraints on spending of the bond monies, the administration is preparing an alternative plan to address various capital projects throughout the district in the event that the bids for Ashkar are again over budget.

Policy Updates:

A recent court decision in Pennsylvania highlighted the need to clearly communicate to families that certain events may be occurring on school property after hours, but are not sponsored by the district nor are they supervised by school district staff. This change will require all community information distributed to students to contain this disclaimer. No other substantive changes are made to Policy 913.

ESSERs Health and Safety Plan:

As a requirement of ESSERs, the district must review and repost its COVID19 Health and Safety plan every six months. This fulfills this requirement and there are no changes.

Employment / Personnel:

Elementary Principal

It is my pleasure to recommend Mrs. Laura Barondeau as our next elementary principal for Renn and Ferrell. Mrs. Barondeau is currently a secondary special education teacher for HHS, and has almost 20 years of teaching experience. She impressed the selection committee with depth of knowledge, her enthusiasm for the direction of the elementary program, and her eagerness to advance her career as a member of the leadership team. With your support, her first day will be Monday August 14. Mrs. Barondeau is on a previously planned family vacation this evening, but wishes to express her enthusiasm to begin her new role and appreciation to the board for this opportunity.

Elementary School Counselor

It is also my pleasure to recommend Mrs. Jessica Schuster for the open position of Elementary counselor at Ashkar. Mrs. Schuster has extensive experience as an urban school counselor and with Second Step. She will be a great addition to our team.

Other Employment

There are various other positions that are recommended along with changes in hours for some current employees. These positions and changes align with operation needs and are included in the 23-24 budget.

Event Staff and Support Staff Substitute Pay Rates

These changes are intended to attract more individuals to these positions. As I have expressed, it is increasingly difficult to find individuals willing to serve in these capacities. When we made these same changes to Crossing Guards and Professional substitutes, we were able to attract more applicants. This change will also align with how we currently compensate over event staff such as Game Managers, Ticket Takers, etc. The total cost to the district is minimal for this change.

Girls Wrestling

With enthusiasm, Mrs. Wyland and I are recommending the final approval of Girls Wrestling as an official ELSD sport. Board action in November previously established this program as a Club Sport with amazing success and participation. Enough districts across PA took similar steps and PIAA approved it as a new sport in early 2023. Along with Volleyball, this offers our female athletes two new sporting opportunities.

Respectfully submitted,

Dr. Mark Stamm
Superintendent of Schools

Finance and Facility Committee

Date: Tuesday, August 08, 2023
Time / Location: 6:00 PM - HHS Library Conference Room
Board: Mr. Michael, Mr. Mamrak, Mrs. Gavltt, Mr. Pendrak
Administration: Dr. Stamm, Mrs. Burke, Mr. McCaffery

Agenda:

1. **Preliminary Comments on Agenda Items**

2. **Facility Projects / Updates**
    a. For committee discussion, Mr. McCaffery will review summer facility projects, areas of concern, and custodial services provided by Marr Development.

3. **2021-2022 Audit Results Review**
    a. For committee discussion, Mrs. Burke will review the audit results for fiscal year 2021 - 2022.

EAST LYCOMING SCHOOL DISTRICT

EAST LYCOMING SCHOOL DISTRICT
BOARD OF EDUCATION AGENDA
Tuesday, August 8, 2023
High School Library - 7:00 p.m.

Public should enter through the Library Vestibule Doors
Committee will meet at 6:00 PM in the Library Conference Room
Board meetings will no longer be livestreamed. Audio recordings will be available after the meeting under the Board of Directors tab on www.elsd.org

WELCOME AND CALL THE MEETING TO ORDER – MR. MICHAEL, PRESIDENT

I. **AUDIENCE PARTICIPATION:** Comments from residents of the district regarding this agenda.

II. **REPORTS:**

Administrator Reports:
- Superintendent Report by Dr. Mark Stamm
- 23/24 Student Handbooks and Return to School Highlights by Mr. Coburn, Mr. Reichner, and Mrs. Warg
- Special Education by Mrs. Paulhamus
- Fidevia - Owner Representative - Ashkar Facility Opinion
- Marotta/Main - Ashkar Rebid Update

Administrator Updates (as applicable):
- Mrs. Cori Cotner – Director of Curriculum
- Mr. Tom Coburn - Sr. High School Principal
- Mr. Richard Reichner – Jr. High School Principal
- Mrs. Jill Warg – Ashkar Elementary Principal
- Mrs. Heather Burke – Business Manager/Board Secretary
- Mrs. Valerie Ochs - Assistant Business Manager
- Mrs. April Paulhamus - Special Education Director
- Mr. Adam Creasy - Technology Director
- Mr. Bryan McCaffery - Buildings & Grounds Director
- Mrs. Kati Wyland - Athletic Director

Board Member Updates (as applicable):
- Intermediate Unit #17 – Mrs. McClintock
- Legislative Representation – Mrs. Gavitt
- LycoCTC – Mr. Mamrak

Board Committee Report:
- Finance/Facilities Committee by Mr. Mamrak

III. **BOARD POLICIES:** (BOE)

1. **Board Policy 913 (Nonschool Organizations/Groups/Individuals) - Review:**
   Resolved, to approve the review of Board Policy #913 (Nonschool Organizations/Groups/Individuals) and with no changes. **--resolution required**

IV. **EDUCATIONAL:** (E-1)

1. **Health and Safety Plan:**
   Resolved, upon the recommendation of Superintendent Stamm to approve the

attached Health and Safety Plan with no changes. **--resolution required**

2. **2023/2024 Student Handbooks:**
   Resolved, upon the recommendation of Superintendent Stamm to approve the 2023/2024 Elementary, High School Student Handbooks, and eSpartan Student Handbooks. **--resolution required**

3. **Field Trip:**
   Resolved, upon the recommendation of Superintendent Stamm to approve the following field trip:

-August 14,2023	Little League Parade	Marching Band
Number of Students: 41	Cost to Students: $0.00	Cost to District: $160.00

--resolution required

V. **PERSONNEL:** (P-1)

1. **Principal Appointment - Renn & Ferrell Elementary Schools**:
   Resolved, upon the recommendation of Superintendent Stamm and the Interview Committee that Mrs. Laura Barondeau be hired as the Principal of Renn and Ferrell Elementary Schools, effective August 14, 2023. Mrs. Barondeau will be paid a salary of $87,500.00 under the Act 93 Administration Compensation Plan.
   --resolution required

2. **Elementary School Counselor**:
   Resolved, upon the recommendation of Superintendent Stamm and the Interview Committee that Mrs. Jessica Schuster be hired as an Elementary School Counselor (Professional Contract) at Ashkar Elementary effective the 2023/2024 school year. Mrs. Schuster will be paid $63,200.00 which represents level 5 (M) of the East Lycoming Educational Professional Contract, pending receipt of required certification and documents. **--resolution required**

3. **Special Education Teacher:**
   Resolved, upon the recommendation of Superintendent Stamm and Special Education Director Paulhamus Ms. Jennifer Fabiano be hired as a Special Education Teacher (Temporary Professional Contract) effective the 2023/2024 school year. Ms. Fabiano will be paid $57,750.00 which represents level 1 (M) of the East Lycoming Educational Professional Contract, pending receipt of required certification and documents.
   --resolution required

4. **Part-time Instructional Aide:**
   Resolved, upon the recommendation of Superintendent Stamm and Special Education Director Paulhamus that Ms. Sarah Gilmore be approved as a Part-time Instructional Aide at Renn Elementary for the 2023/2024 school year. Ms. Gilmore will be paid $13.79 per hour for 6 hours per day pending receipt of required documents.
   --resolution required

5. **Part-time Instructional Aide:**
   Resolved, upon the recommendation of Superintendent Stamm and Special Education Director Paulhamus that Ms. Skye Garnhart be approved as a Part-time Instructional Aide at Ashkar Elementary for the 2023/2024 school year. Ms. Garnart will be paid $13.79 per hour for 6 hours per day pending receipt of required documents.
   --resolution required

6. **Part-time Instructional Aide:**
   Resolved, upon the recommendation of Superintendent Stamm and Special Education Director Paulhamus that Ms. Courtney Arce be approved as a Part-time Instructional

Aide at the High School for the 2023/2024 school year. Ms. Arce will be paid $13.79 per hour for 6 hours per day pending receipt of required documents.
--resolution required

7. **Part-time Supervisory Aide:**
Resolved, upon the recommendation of Superintendent Stamm and Principal Warg that Ms. Elizabeth Schwenk be approved as a Part-time Supervisory Aide at Ashkar Elementary for the 2023/2024 school year. Ms. Schwenk will be paid $13.29 per hour for 4 hours per day. **--resolution required**

8. **Transfer to an Instructional Aide:**
Resolved, upon the recommendation of Superintendent Stamm and Special Education Director Paulhamus that Ms. Samantha Showers be transferred to an Instructional Aide at the High School effective the 2023/2024 school year. Ms. Showers will be paid $13.79 per hour for 6 hours per day. **--resolution required**

9. **Increase of Hours:**
Resolved, upon the recommendation of Superintendent Stamm and Special Education Director Paulhamus that Mrs. Cindie Corson's hours be increased to 6 hours per day, effective August 14, 2023. **--resolution required**

10. **MOU-Part-time employee compensation:**
Resolved, It is recommended by the Superintendent that the board approve the MOU between the ELSD Education Association to address inconsistencies in compensation for part-time professional employees. **--resolution required**

11. **Junior High Student Council Advisor:**
Resolved, upon the recommendation of Superintendent Stamm and Principal Reichner that Mrs. Alexa Nork be approved as the Junior High Student Council Advisor for the 2023/2024 school year, Mrs. Nork will be paid $1,696.00, which represents level 1 of the extracurricular salary agreement. **--resolution required**

12. **Event Staff Flat Rate of Pay:**
Resolved, upon the recommendation of Superintendent Stamm to approve the new Event Staff Flat Rate of Pay changes as enclosed. **--resolution required**

13. **Support Personnel Substitute/Substitute Rate Increase:**
Resolved, upon the recommendation of Superintendent Stamm to approve the increase of the substitute hourly rate to $10.00/hour and the LPN/RN rate to $15.00/hour.. **--resolution required**

14. **Approval of Bus Drivers 2023/2024 School Year:**
Resolved, to approve the following bus/van drivers and bus aides for the 2023/2024 school year. All the necessary paperwork is filed in the business office:

Don Baylor (Van)	Edwin Kitzmiller	Roschele Snyder
Doreen Berger	Clarence Lore	Timothy Snyder
Susan Boyer	Sherry Maneval	Brittany Springman
Julie Connerton	Amber Miller (Aide)	Greg Stroup
Annette Fielder	William Miller	Jaret Stroup
Dan Frycklund	Flora Nyman	Jason Stroup
Betty Hartman (Van)	Lonnie Ohnmeiss	Jeanette Stroup
Todd Hearn	Raine Ohnmeiss	Don Temple

Denise Hess (Van)	Dave Rakestraw	Kim Whitmoyer
Nichole Hopkins	Paul Ritter	Lynnwood Whitmoyer (Van)
McKenna Hunter	Leona Seaman (Aide)	George Wolfe
Mellissa Hunter	Donna Sherwood (Van/Aide)	Robin Worthington (Van)
Robin Kaiser	Athena Snyder	Jamie Young
Susan Kessler (Van)	Dave Snyder	
Christine Kitzmiller	Richard Snyder (Van)	

--resolution required

15. **2023/2024 High School Student Activity Clubs:**
Resolved, to approve the following list of 2023/2024 High School Student Activity Clubs. **--resolution required**

16. **Girl's Wrestling:**
Resolved, upon the recommendation of Superintendent Stamm and Athletic Director Wyland that the Girl's Wrestling Club be changed to a PIAA approved sport.
--resolution required

17. **Athletic Volunteers:**
Resolved, upon the recommendation of Superintendent Stamm and Athletic Director Wyland that the following be approved as Athletic Volunteers:

-Ethan Jackson 23/24 Boys Soccer Season
-Hutson Metzger 23/24 Football Season
-Howard Nate Rainey 23/24 Football Season
-Sandra Ricotta 23/24 Volleyball Season
-Blake Sherwood 23/24 Boys Soccer Season **--resolution required**

VI. **MINUTES:** (1)
Resolved, to accept the minutes from the meeting of July 18, 2023 as submitted.
--resolution required

VII. **BUSINESS/FINANCIAL MATTERS:**

1. **Student Assistance Program Agreement:** (F-1)
Resolved, upon the recommendation of Superintendent Stamm and Business Manager Burke that the attached Agreement with the Student Assistance Program, for the 2023-2024 school year be approved. **--resolution required**

2. **Special Education Agreement – Warrior Run:** (F-2)
Resolved, upon the recommendation of Superintendent Stamm and Special Education Director Paulhamus that the attached 2023-24 Agreement with Warrior Run be approved. **--resolution required**

3. **Acceptance of Local Audit Report:** (F-3)
Resolved, upon the recommendation of Superintendent Stamm and Business Manager Burke that the enclosed Local Audit Report for the year ended June 30, 2022 be approved. **--resolution required**

4. **Technology Subscription Agreement-Securly**: (F-4)
Resolved, upon the recommendation of Superintendent Stamm and Technology Director Creasy that the attached agreement be approved for Securly Web Filter and Aware subscription. **--resolution required**

5. **Transfer to General Fund Committed Fund Balances:**
   Resolved, upon the recommendation of Superintendent Stamm and Business Manager Burke that the following transfers from the General Fund Unassigned Fund Balance to Committed Fund Balance be approved:
   - Capital Projects Reserve: $250,000 **--resolution required**

VIII. **INFORMATION:**

1. Resignations received and accepted by Superintendent Stamm:
   - Janice Temple, Part-time Renn Nurse, effective 2023/2024 school year.
   - Sara Jordan, Part-time Aide, effective August 4, 2023.
2. Fidevia opinion of the Ashkar Project.

IX. **AUDIENCE PARTICIPATION:**

Questions or comments from residents of the district regarding board discussion topics or other school-related matters.

X. **ADJOURNMENT:**

XI. **EXECUTIVE SESSION:**

Resolved, to convene for an executive session for personnel matters.

NEXT BOARD MEETING:
TUESDAY, AUGUST 22, 2023
7:00 PM

Book	Policy Manual
Section	900 Community
Title	Copy of Nonschool Organizations/Groups/Individuals
Code	913
Status	Review
Legal	1. Pol. 220 2. Pol. 105 3. Pol. 122 4. Pol. 230 5. 24 P.S. 510 6. 24 P.S. 511 7. 24 P.S. 775 8. Pol. 216 24 P.S. 779 Pol. 907
Last Revised	July 16, 2019
Last Reviewed	August 8, 2023

Pug:;1ose

The Board recognizes that nonschool organizations, groups and individuals may wish to utilize the district as a means to engage the school community in activities and/or to distribute or post nonschool materials. The Board directs that requests for such utilization from nonschool organizations, groups or individuals shall be governed by this policy.

Activities or school-related information and materials from nonschool organizations, groups and individuals that are integrated with or presented as a part of the district's curriculum or an approved school event or student organization are approved and governed by Board policies related to curriculum and student activities, and are not governed by this policy.[2][3][4]

Authority

The Board recognizes that the school community may benefit from receiving information from nonschool organizations, groups and individuals, provided the distribution and posting of such information does not interfere with the educational program of the schools. The district's primary responsibility shall be to maintain a safe and orderly school environment and to protect the rights of all members of the school community.

The Board prohibits advertisement or promotion by nonschool organizations, groups or individuals during instructional time or at school-sponsored locations or activities not otherwise open to nonschool organizations, groups or individuals ..[,21[§]

The Board directs that the review and consideration of any activities or nonschool materials requested under this policy shall not discriminate on the basis of content or viewpoint.

Definitions

Nonschool organizations, groups or individuals shall mean those entities that are not part of the school program, school-sponsored activities, or organized pursuant to the Pennsylvania School Code or Board policy. When employees or Board members act on behalf of a nonschool organization or group, or on their own behalf, this policy applies to them. Students are governed by a separate and distinct Board policy regarding student expression and distribution and posting of materials. [1]

Nonschool materials shall mean any printed, technological or written materials prepared by nonschool organizations, groups or individuals for posting or general distribution that are· not prepared as a part of the curricular or approved extracurricular programs of the district, including but not limited to, fliers, invitations, announcements, pamphlets, posters, Internet bulletin boards, nonschool organization websites and the like.

Distribution shall mean issuing nonschool materials to others on school property or during school-sponsored events; placing upon desks, tables, on or in lockers; or engaging in any other manner of delivery of nonschool materials to others while on school property or during school functions.

Posting shall mean publicly displaying nonschool materials on school property or at school-sponsored events, including but not limited to affixing such materials to walls, doors, bulletin boards, easels, the outside of lockers, on district-sponsored websites, through other district-owned technology and the like.

Prohibited activities and materials shall mean activities and materials that:

1. Violate federal, state or local laws, Board policy or district rules or regulations.

2. Are libelous, defamatory, obscene, lewd, vulgar or profane.

3. Advocate the use or advertise the availability of any substance or material that may reasonably be believed to constitute a direct and serious danger to the health or welfare of students, such as tobacco/nicotine, alcohol or illegal drugs.

4. Incite violence, advocate use of force or threaten serious harm to the school or community.

5. Are likely to or do materially or substantially interfere with the educational process, such as school activities, school work, or discipline, as well as safety and order on school property or at school functions.

6. Interfere with, or advocate interference with, the rights of any individual or the safe and orderly operation of the schools and their programs.

7. Violate written district administrative regulations or procedures on time, place and manner for posting and distribution of otherwise protected expression.

Delegation of ResRonsibilitY-

The Superintendent or designee shall develop administrative regulations to implement this policy.

Guidelines

Nonschool Materials

The Board requires that nonschool organizations, groups or individuals who wish to distribute or post nonschool materials on school property shall submit them to the building principal. The building principal shall inform the Superintendent or designee of requests received from nonschool organizations, groups and individuals.

Materials approved for distribution must contain the following statement, "This activity/ event is NOT sponsored by the East Lycoming School District and will NOT be supervised by any District personnel, faculty, or administration."

Only materials for non-profit groups will be distributed.

If approval is granted by the. building principal, the nonschool organization, group or individual shall comply with Board policy and administrative regulations, and the district's time, manner and place restrictions for distribution and posting of materials.

Materials issued by nonschool organizations, groups or individuals shall not be distributed during instructional time or school-sponsored activities.

Nonschool Activities

Activities sponsored by nonschool organizations, groups or individuals shall not occur during instructional time or school-sponsored activities.

Requests by nonschool organizations, groups or individuals to invite or promote student participation in nonschool activities shall comply with Board policy and administrative regulations on distribution and posting of materials.

Fundraising

Fundraising by nonschool organizations, groups or individuals is prohibited on school property or in the name of the school..[ZJ.

Directory information for students or staff members will not be released to nonschool organizations, groups or individuals that seek this information for the purpose of fundraising.[8]

ScholarshiRs/Awards

The Board is appreciative of the generosity of organizations that offer scholarships or awards to deserving students; but, in accepting such offers, the Board directs that established criteria be observed.

No information, either academic or personal, shall be released from a student's record for the purpose of selecting a scholarship or award winner without the permission of the student who is eighteen (18), or the parents/guardians of a student who is younger, in accordance with the Board's policy on student records.[8]

The scholarship or award, and any pertinent restrictions, shall be approved by the Board.

All pertinent information regarding the scholarship or award shall be submitted for review by the Superintendent or designee prior to the date on which it is to be presented.

Travel Services/Foreign TriRS

Solicitation and sale of travel services for foreign trips to students may be permitted with the approval of the Board.

Sellers of travel services to students must meet the following criteria:

1. Belong to an association of certified sellers of travel.
2. Provide proof of insurance.
3. Submit references.
4. Provide proof of a performance bond.
5. Include in all information provided to students and parents/guardians that use of tobacco/nicotine, alcohol and controlled substances will be prohibited.
6. Include in all information provided to students and parents/guardians that the activity is not a school-sponsored event.

PSBA Revision 5/19 © 2019 PSBA

ARP ESSER Health and Safety Plan Guidance & Template

Section 2001(i)(1) of the American Rescue Plan (ARP) Act requires each local education agency (LEA) that receives funding under the ARP Elementary and Secondary School Emergency Relief (ESSER) Fund to develop and make publicly available on the LEA's website a *Safe Return to In-Person Instruction and Continuity of Services Plan*, hereinafter referred to as a *Health and Safety Plan*.

Each LEA must create a Health and Safety Plan that addresses how it will maintain the health and safety of students, educators, and other staff, and which will serve as local guidelines for all instructional and non-instructional school activities during the period of the LEA's ARP ESSER grant. The Health and Safety Plan should be tailored to the unique needs of each LEA and its schools and must take into account public comment related to the development of, and subsequent revisions to, the Health and Safety Plan.

The LEA's Health and Safety Plan must be approved by its governing body and posted on the LEA's publicly available website by July 30, 2021.* The ARP Act requires LEAs to post their Health and Safety Plans online in a language that parents/caregivers can understand, or, if it is not practicable to provide written translations to an individual with limited English proficiency, be orally translated. The plan also must be provided in an alternative format accessible, upon request, by a parent who is an individual with a disability as defined by the Americans with Disabilities Act.

Each LEA will upload in the eGrants system its updated Health and Safety Plan and webpage URL where the plan is located on the LEA's publicly available website.

The ARP Act requires LEAs to review their Health and Safety Plans at least every six months during the period of the LEA's ARP ESSER grant. LEAs also must review and update their plans whenever there are significant changes to the CDC recommendations for K-12 schools. Like the development of the plan, all revisions must be informed by community input and reviewed and approved by the governing body prior to posting on the LEA's publicly available website.

Health and Safety Plan Summary: East Lycoming School District

Initial Effective Date: July, 2021

Date of Last Review: August, 2023

Date of Last Revision: December, 2022

1. How will the LEA, to the greatest extent practicable, support prevention and mitigation policies in line with the most up-to-date guidance from the CDC for the reopening and operation of school facilities in order to continuously and safely open and operate schools for in-person learning?

The East Lycoming School District is committed to safely providing in-person instruction for all students every day. The district will continue to monitor and consider, to the greatest extent possible, information provided by the Center for Disease Control and the PA Department of Health to mitigate and prevent the transition of infectious diseases and other illnesses that could interrupt in-person learning.

2. How will the LEA ensure continuity of services, including but not limited to services to address the students' academic needs, and students' and staff members' social, emotional, mental health, and other needs, which may include student health and food services?

The East Lycoming School District will use all available resources to ensure students maintain access to equitable school based services.

3. Use the table below to explain how the LEA will maintain the health and safety of students, educators, and other staff and the extent to which it has adopted policies, and a description of any such policy on each of the following safety recommendations established by the CDC.

ARP ESSER Requirement	Strategies, Policies, and Procedures
a. Universal and correct wearing of masks;	Face masks, for the prevention of illness, are optional.
b. **Modifying facilities to allow for physical distancing (e.g., use of cohorts/podding);**	Based on CDC guidance, this is no longer applicable.
c. **Handwashing and respiratory etiquette;**	As part of daily operations, the district will always encourage healthy hygiene practices.
d. Cleaning and maintaining healthy facilities, including improving ventilation;	As part of daily operations, the district practices mitigation of illness through regular cleaning and controlled ventilation strategies.

ARP ESSER Requirement	Strategies, Policies, and Procedures
e. Contact tracing in combination with isolation and quarantine, in collaboration with the State and local health departments;	Based on CDC guidance, this is no longer applicable.
f. Diagnostic and screening testing;	The district does not use diagnostic or screening testing for COVID19.
g. Efforts to provide vaccinations to school communities;	For the health of all, the district encourages families to follow their doctor's advice for preventative vaccines.
h. **Appropriate accommodations for students with disabilities with respect to health and safety policies; and**	The district's health and safety guidelines and strategies are intended to ensure FAPE for all students.
i. **Coordination with state and local health officials.**	The district maintains communications with all appropriate government agencies at the local, state, and federal level.

Health and Safety Plan Governing Body Affirmation Statement

The Board of Directors for the East Lycoming School District reviewed and approved the Health and Safety Plan on August 8, 2023.

The plan was approved by a vote of:

_____ **Yes**

_____ **No**

Affirmed on: August 8, 2023

By:

_____

(*Signature* of Board President*)

Richard Michael

(*Print Name of Board President*)

Summary of changes for the 23-24 High School Handbook

- Added core belief statements and removed previous goals and mission statements.
- Added school based mental health and Emotional awareness section.
- Class rank section: Edited class rank information to align with the program of studies and current practice.
- Dual enrollment section: Deleted specific institutions from dual enrollment section and replaced them with the words “Colleges and Universities”.
- Deleted student records retention information. Now covered by policy.
- Extracurricular activities section: Edited extracurricular activities section specifically pertaining to teachers providing grades. The statement now is as follows “Grades are available for the athletic director to review weekly during the season”.
- Sports programs section: Added volleyball and Girls wrestling to the sports program list and grade 9 to the varsity athletic programs list.
- Student discipline section: Added vaping to level 3 offense in the discipline section and to the bus discipline section.
- Student discipline Section: Added the word harassment to offenses in the suspension from school list.
- ELSD Lunch policy section: Deleted the kindergarten milk debt section in the ELSD lunch charge policy. Added free breakfast for all students for the 23-24SY and free lunch for students that receive reduced lunch for the 23-24SY
- Cell phone policy: Added language in the section prohibiting headphones.
- Dress code section: Added language excluding hats and costumes.
- Emergency school closing section: Made some editorial and operational changes to align with current district procedures.
- Deleted Library usage section to align with current operation of the area
- In the building before/after school hours section: Edited this section to align with current procedures and added the following statement, “students are not permitted in the building after hours unless under the direct supervision of a teacher or coach”.
- Lockers section: Added language to account for combination locks on 7th and 8th grade homeroom lockers.
- Special Education: Edits made to special education section per Mrs. Paulhamus

Hughesville Junior-Senior High School
Student/Parent Handbook
2023-24

East Lycoming School District

Core Values

We believe…

Wellness & Community: **Wellness** before academics and **Community** before consequences.
Learning: Every students' **Learning** is my responsibility.
Effectiveness: **Effectiveness** is determined by my character, relationships and competence.
Communication Positive transparent **Communication** builds trust and determines the outcome.
Passion: **Passion** drives learning; find yours and share it.

Spartan P.R.I.D.E.
Character education is the process of helping students develop and practice core ethical values that our diverse society shares and holds important. Core characteristics of any character education program could be, but are not limited to: respect, responsibility, trustworthiness, caring, integrity and honesty, perseverance, discipline, excellence, and citizenship. The core character traits that will guide our character education, called "Spartan P.R.I.D.E.," are as follows: Perseverance, Respect, Integrity, Discipline, and Excellence.

Spartan P.R.I.D.E. Pledge: I commit to Spartan Pride by practicing the following: Perseverance, Respect Integrity Discipline Excellence Spartan PRIDE begins with ME!

Hughesville High School Alma Mater
We all love the Hughesville High School
It's the best we agree And to our dear Alma Mater Pledge our loyalty.
Loyal e'er we'll be to Hughesville
Keep her memory bright
For our dear old Alma Mater
And the Green and White

School-Based Mental Health and Emotional Wellness
To support mental health and emotional wellness, students in Grades 7 & 8 will begin participating in Second Step; a weekly program that teaches goal setting, peer relationship skills, bullying prevention, and other topics around emotional wellness and mental health. In addition, students will participate in assessments that help school counselors monitor their unique needs and implement specific programs to support individuals and groups. Funding for these programs is provided through state and federal grants.

The Student Handbook is divided into seven main categories:
A. General Information
B. School Related Information
C. Academic Related Information
D. Extra-curricular Related Information
E. Attendance Related Information
F. Discipline
G. Policies

Most subjects are arranged in alphabetical order under these eight main categories. This should aid in your convenience when looking for information concerning a subject. If during the school year a question should arise that you feel is not answered in this Student Handbook, you should contact the high school administration.

General Information 5
Bell Schedules 5
ELSD Calendar 6
Student Attendance Information 7
Attendance Policy 7
Illegal Absences – Truancy 7
Absences and Excuses 8
Part Day Absences 8
Tardy 8
College Visitations 8
Family Excursions 8
Arrival Procedures 9
Student / Academic Related Information 9
Academic Integrity / Cheating 9
Class Make-up Work 9
Class Rank 9
Dual Enrollment Courses 9
High School Progressions/Graduation Requirements 9
Honor Roll 10
PA System of School Assessment (PSSA) 10
Keystone Exams 10
Report Cards 10
Schedule Changes 10
Senior End-of-School Term 11
Student Evaluations / Progress Reports 11
Withdrawal from School 11
Extra-Curricular Related Information 11
Academic Requirement 11
Sports Programs 12
Band and Chorus Lessons 12
Athletic Spirit Groups 12
Attendance at Athletic Events 12
Student Discipline Information 13
Expected Faculty Behaviors 13
Notification – Video/Audio Monitoring 13
Student Discipline Records 13
Purpose of Discipline 13
Time Out Room 13
Discipline Code 13
Exclusion from School 17
Exclusion from Classes 17
School Related Information 18
Assemblies 18
Backpacks / Book Bags 18
Breakfast 18
Bus Transportation 19
Building Usage 19
Cafeteria / ELSD Lunch Charge Policy 19
Care of Property 21
Car Registration / Parking Regulations / Car Visit 21
Cellular Phones and other Personal Electronic Devices 22
Classes and Clubs 22
Computer Usage 22
Dances 22
Dismissal from Classes / Hallway Procedures 22

Distribution of Literature 23
Dress and Appearance 23
Eating / Drinking in the School Building 23
Emergency School Closings 23
Field Trips 23
Fire Drills 24
Guidance (Counseling Services) 24
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GENERAL INFORMATION

BELL SCHEDULES

NORMAL SCHEDULE

Homerooms Open	7:50
Students in Homeroom	8:07
Late to School Bell	8:10
AM Announcements	
1	8:10 to 8:59
2	9:02 to 9:46
3	9:49 to 10:33

	A Lunch		B Lunch		C Lunch
Lunch	10:36 to 11:06	A4	10:36 to 11:20	A4	10:36 to 11:20
4B	11:09 to 11:53	Lunch	11:23 to 11:53	B5	11:23 to 12:07
5C	11:56 to 12:40	5C	11:56 to 12:40	Lunch	12:10 to 12:40

6	12:43 to 1:27
7	1:30 to 2:14
8	2:16 to 2:56
PM Announcements	
Dismissal	

TWO-HOUR DELAY SCHEDULE

Homerooms Open	9:50
Students in Homeroom	10:07
Late to School Bell	10:10
AM Announcements	
1	10:10 to 10:43
2	10:46 to 11:15
3	11:18 to 11:47

	A Lunch		B Lunch		C Lunch
Lunch	11:50 to 12:20	A4	11:50 to 12:19	A4	11:50 to 12:19
4B	12:23 to 12:52	Lunch	12:22 to 12:52	B5	12:23 to 12:52
5C	12:55 to 1:24	5C	12:55 to 1:24	Lunch	12:54 to 1:24

6	1:27 to 1:56
7	1:59 to 2:28
8	2:30 to 2:56
PM Announcements	
Dismissal	

EAST LYCOMING SCHOOL DISTRICT | 2023-2024 CALENDAR

JULY 2023						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JANUARY 2024						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	**22**	23	24	25	26	27
28	29	30	31			

Jan 1-2: Schools Closed
Jan 12: Weather Day (1)
Jan 15: Professional Day (8)
Jan 22: MP2

Student 19 / 97
Teacher 20 / 105

Aug 18 – Professional Day 1 (Remote)
Aug 21-23: Professional Days (2-4)
Aug 24: First Student Day

Student 6/6
Teacher 10/10

AUGUST 2023						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

FEBRUARY 2024						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

Feb 16: Weather Day (2)
Feb 19: Professional Day (9)

Student 19 / 116
Teacher 20 / 125

Sept 4: Schools Closed

Student 20 / 26
Teacher 20 / 30

SEPTEMBER 2023						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MARCH 2024						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	**27**	28	29	30
31						

Mar 27: MP3
Mar 28: Weather Day (4)
Mar 29: Schools Closed

Student 19 / 135
Teacher 19 / 144

Oct 9: Professional Day (5)
Oct 27: MP1

Student 21 / 47
Teacher 22 / 52

OCTOBER 2023						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	**27**	28
29	30	31				

APRIL 2024						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Apr 1: Schools Closed
Apr 2: Weather Day (3)

Student 20 / 155
Teacher 20 / 164

Nov 20: Professional Day (6) (11:45AM - 7:15PM)
Nov 21: Professional Day (7) (7:45AM – 3:15PM)
Nov 22-27: Schools Closed

Student 16 / 63
Teacher 18 / 70

NOVEMBER 2023						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY 2024						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

May 24: Weather Day (5)
May 27: Schools Closed

Student 21 / 176
Teacher 21 / 185

Dec 21: Student Half Day
Dec 22-29: Schools Closed

Student 15 / 78
Teacher 15 / 85

DECEMBER 2023						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE 2024						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Jun 6: Student Half Day
Jan 6: MP4
June 7: Commencement Class of 2024 (Rain Date – June 8)

Student 4 / 180
Teacher 4 / 189

Student Day
Professional Day – No Students
Student Half Day – 11AM
Weather Day
Schools Closed

Board Approval: 1st Reading: January 17, 2023

Board Approval: 2nd Reading: February 21, 2023

Total Days

180	**Student Days**
189	**Teacher Days**
9	**Professional Days**
5	**Weather Days**

Rev: ######

Student Attendance Information

Attendance Policy

When a student has been absent for 3 days without an excuse, the student is considered **truant**. At this point, the district will do two things: 1.notify the parent/guardian (in writing), with whom the child resides, within 10 school days of the unlawful absences and 2. Notify the school district's caseworker of the unlawful absence notification. This notification may include an offer of a Student Attendance Improvement Conference. The purpose of the Student Attendance Improvement Conference is to identify the reason(s) for a student's truancy and to develop the plans necessary to improve the student's future attendance. The plan is known as the Students Attendance Improvement Plan (SAIP). After development, the SAIP will be retained in the students file and copies shall be given to the parent/guardian, the student and to appropriate school personnel. Please see information below for additional information regarding unexcused absences.

Illegal Absences- Important Numbers

* It is important to note that a student is permitted **ONLY 3 unexcused** days throughout the entire school year. All other absences need to be accompanied by an excuse from a parent/guardian or a medical professional. The excuses must be submitted to the school within 3 days of the absence otherwise the absence will be unexcused.

* **Parental excuses may not exceed 10 days.** After 10 days of parental excuses, ALL additional absences will require an excuse from a medical professional.

*Parents will be notified in writing after **3 unexcused absences**

* Parents will be notified in writing after **4 unexcused absences** and be contacted via phone by the school district's caseworker.

*After a student has accumulated their **10th total absence** (excused or unexcused) the parent/guardian will be notified in writing and the student will be required to submit an excuse from a medical professional for all additional absences.

*After the SAIP meeting is complete and additional absences occur, the district may file charges with the district magistrate. The parent and or student are then subject to fines and penalties at the judge's discretion. Please see below for additional information regarding possible court actions.

Habitually Truant

1. Habitually truancy is defined as a student who accumulates 6 or more unexcused absences. When a student is **UNDER 15 YEARS OF AGE** and is habitually truant the following MAY occur:

A. The student shall be referred to a school or community based attendance improvement program.

B. The student may be referred to the local children and youth agency.

C. The district may file a citation with the local district magistrate against the parent/ guardians only.

2. When a student is habitually truant and is **15 YEARS OF AGE AND OLDER** the following MAY occur:

A. The student shall be referred to a school or community based attendance improvement program.

B. The district may file a citation with the local district magistrate against the parent/guardian AND THE STUDENT.

C. The district may also refer a student in this age group to the local children and youth and youth agency if additional absences occur or if a student or parent refuses to participate in the SAIP.

Absences and Excuses
The high school office will provide absentee excuse blanks for all students. These forms will be used whenever you are absent. Students who have been absent from school must present a written excuse signed by a parent or guardian to the high school office on the day of return to school or within three (3) school days after returning to school. The reason for the absence should be clearly stated on the excuse. Any excuse forms not turned in within the 3-day requirement, is automatically an unexcused/unlawful absence. If a student is going to be absent for an extended period of time, a call to the school with this information would be appreciated. Random phone calls will be made to homes for students that are absent.(Refer to Board policy #204 for complete policy)

Part-Day Absences
Students will not be excused to leave during school hours unless:
You present an excuse properly signed by your parent or legal guardian. This excuse must include date, time to be excused and reason, must be presented before Period 1 on the day the student wishes to be excused early. Parents who call the school for an early dismissal during the day will be required to pick their child up in the office. Excuses that conform to the legal reasons stated in the PA School Code, will be honored. The student must sign out at the high school office before leaving and must sign back in upon returning. Early Dismissal forms must have an authorized signature (doctor, lawyer) before the excuse can be determined legal.
***Students involved in extracurricular activities must follow the attendance requirements in the Extra-Curricular Handbook for Students and Parents.

Tardy
Students arriving at school late but arriving before 9:00 AM are tardy. After 9:00 AM, the absence will be a half-day absence.

College Visitations
Students visiting colleges during school time should make every effort to make the arrangement through the guidance office. While visiting the school, a note from the school on their letterhead needs to be returned to the attendance office upon arrival back to our school. If this is not done, the parents will be required to fill out a Family Excursion Form.

Family Excursions
The school district shall consider an extended family excursion or vacation, which requires the absence of children from school, as a lawful absence if the trip meets the criteria set forth in the Family Excursion or Vacation Request Form. Parents should plan extended vacations in advance in order for their child to obtain all homework assignments covered during the absence. The child is responsible for obtaining assignments prior to the absence and turning in all class work missed within three-(3) days of returning to school.

Arrival Procedures
Homerooms are open at 7:50AM. Students arriving prior to 7:50AM must report to the cafeteria. The cafeteria is open for breakfast starting at 7:30AM. If not eating breakfast, it is recommended that students arrive no earlier than 7:45AM. Upon arrival, students need to report to the cafeteria or directly to their homerooms. Students are not permitted to walk the halls. All students arriving after 8:10AM must sign in at the office before attending homeroom or classes and will be considered late.

Student/Academic Related Information

Academic Integrity / Cheating
Any students found to be in violation of the school's academic integrity policy will: (1) be informed about the seriousness of the violation, (2) parent informed by letter, (3) a copy of the parent letter will be placed in the student's disciplinary file, (4) the student will receive a zero for the assignment, 5) the National Honor Society advisor will be notified if applicable.

Class Make-Up Work
All teachers will ensure that students absent from class will have the opportunity to make up any work that was missed. Any student missing class because he/she cut the class or skipped school will be required to do any make-up work, but not at full credit. When a student is absent for any excused reason, he or she will be given one school day for each excused day absent, up to 4 days, in order to make up assignments.

Class Rank
Class rank will be reported for grade 9 at the end of the year, grade 10 at the end of each semester and grade 11 and 12 at the end of each quarter in accordance with the current procedures for grades 9-12. Numerical grades will be used in determining the averages. The school will attempt to acquire numerical grades for transfer students, but the ultimate responsibility for obtaining these grades will be that of the student, his/her parents or guardian. When letter grades for the transfer student are obtained, the school will use these grades converted to numerical grades. If the transcript bears the key to the letter grades, the school will use the midpoint grade from the transcript. If no key is given, the school will use the midpoint of our scale. Satisfactory, Unsatisfactory, Pass and Fail grades will not be used in class standing computations. In order to be valedictorian or salutatorian of the class, the student must have completed three academic years at Hughesville High School.

Dual Enrollment Courses
Dual enrollment courses are offered through several Colleges and Universities. We will provide the information needed to enroll in a dual enrollment course, but it is up to the parent/student to make sure the college's procedures are followed, courses are transferable to the college of choice, and are responsible for all financial obligations associated with taking the course. Refer to the Program of Studies for further information.

High School Progressions/Graduation Requirements
Grade 8 - To be considered an 8th grader, a student may not fail 2 or more core courses for the year (English, Math, Social Studies, Science).
Grade 9 - To be considered a 9th grader, a student must not fail 2 or more core courses for the year (English, Math, Social Studies, Science) or the same course in 7th and 8th grade.
Grade 10 – To be considered a 10th grader, a student at the end of 9th grade must have earned at least six credits, not be deficient more than 1/2 (one-half) credit in any major subject required for graduation.
Grade 11 - To be considered an 11th grader, a student at the end of 10th grade must have earned at least 12 credits, not be deficient in more than one credit in any major subject required for graduation.
Grade 12 - To be considered a senior, a student by the end of the 11th grade must have earned at least

18 credits, must not be two or more credits deficient in a major subject required for graduation.

To be **eligible for graduation**, by the end of the senior year, a student must have successfully completed a minimum of **25 credits** consisting of:

English: 4 credits, at least 1 each year grades 9-12
Mathematics: 4 credits, at least 1 each year grades 9-12
Science: 4 credits, at least 1 each year grades 9-12
Social Studies: 4 credits, at least 1 each year grades 9-12
Health and Physical Education: 1.5 credits (requirement modified for CTE students, must have at least .5 credits)
Elective Courses
Every Senior must schedule at least one of each of the core courses during their senior year

Honor Roll
Hughesville High School has an Honor Roll, which is reported at the end of each grading period. Criteria for the Honor Roll is as follows:
(1) No subject marks lower than 80%.
(2) An overall average of 90% (un-weighted) in all subjects graded by percent.
(3) A P(Pass) in all classes using a P(Pass) or F(Fail) grading.

Pennsylvania System of School Assessment (PSSA Tests) / Keystone Exams
The PSSA tests and the new Keystone Exams are designed to provide information about the quality of schools to parents, school districts, and the general public. Students in the Junior- Senior High may participate in the test throughout the year. The results are important to all students because the scores are tied in with graduation requirements.

Report Cards
In all instances, it is the intention of the teacher to have any grade given to be a true reflection of the student's academic effort and not a reflection of her/his behavior, etc. Interpretation of the numerical grades is as follows:
100-95 Excellent
94-85 Above Average
84-75 Average
74-70 Below Average
69-0 Failing

Physical Education / Junior High “Specials” marks are:
P (Pass)
F (Fail)
Report cards will be posted on the Parent/Student Portal every nine (9) weeks, four (4) times a year. The final grade on the report card will reflect the average of the semester grades (2), or the quarterly grades (4), and the final exam averages.
Report cards will be posted on the following dates:

- November 2, 2023
- January 26, 2024
- April 4, 2024
- June 11, 2024

If a parent and/or student would like a paper copy of the report card you are to contact the high school office with your request and a copy will be given to the student.

Schedule Changes
Schedules mailed during the summer should be considered final and binding upon the student. However, in limited situations, students may request a course change or drop within the first week of school. Not all requests will necessarily be granted. Any student requests after the first six days of

school, which result in a course being dropped, could be noted on the student's report card and final transcript as a W (Withdrew). Specific procedures for course changes are outlined within the Program of Studies, grade 9 -12 Booklet. There will be no dropping of courses between the end of the fourth marking period and finals. All course changes, regardless of the time when they take place, are subject to review by the counselor, faculty member, parent and administration. No high school student will be permitted more than seven (7) class periods per day.

Senior End-of-School Term

The East Lycoming School Board has adopted the following policy statements for the 'end-of-the-year' procedures for senior students: Any senior student with an estimated 75% or lower will be sent a progress report by the teacher during the middle of the fourth marking period. Phone calls by teachers will also be made to the parents of these students. Upon completion of the year those senior students who are failing will immediately be notified by a phone call to the parents and by a registered letter sent to the home. The School Board further stipulates that all members of the current graduating class who are enrolled and regularly attending may participate if eligible in Baccalaureate and Commencement services and other events that might be considered a part of the end of the year or graduation activities. Graduation requirements must be attempted in order to participate in the graduation ceremony. (Refer to Board Policy 217 for complete policy)

Special Note: Commencement Dress Code - No Jeans, No Sneakers, No Flip-flops. Girls - Dress Pants or Skirt and Blouse, or a Dress, Shoes, or Dress Sandals. Boys – Dress Pants, Shirt, Tie, and Shoes. Students who violate this dress code may be prohibited from participating in the graduation ceremony.

Student Evaluations / Progress Reports

It is the intention of the high school staff and administration to keep students and parents informed of academic performance. Grades can be accessed using the on-line grading system. Parents may contact the guidance office for additional progress reports.

Withdrawal from School

1. No student of compulsory school age will be permitted to withdraw without the written consent of a parent/guardian and supporting justification
2. Transferring to another school.

All student obligations will be taken care of before signing out. In the case of transfer to another school district, your records will be forwarded upon the request from the new school.

Extra-Curricular Activities Related Information

Academic Requirements

A student athlete must meet the following academic requirements:

- A student athlete must pursue a curriculum defined and approved by the principal as a full-time curriculum.
- Every student athlete is required to do satisfactory school work. The following regulations govern academic eligibility: Grades are available to the athletic director weekly during the season.
- Grade averages are based on the student's cumulative average to date during the marking period. Coaches are notified weekly about ineligible students who are averaging a 70% or lower and students who are averaging a 75% or lower in any course.
- Failing two (2) or more courses or one course with a credit value of 2.0 or greater will eliminate a student athlete from participation in games for the following week from (Sunday through Saturday). The purpose of the weekly ineligible period is to give students time to improve their grades. A student remains ineligible for the entire week.
- Students who have an average of a 75% or lower may be subject to athletic discipline from

the coaching staff.

- Students in academic difficulty are encouraged to seek help by contacting their teachers and guidance counselors. Students on the Academic Attention list may receive athletic discipline from their coaches.
- Any student athlete failing two (2) or more courses at the end of a marking period is ineligible for twenty (20) school days starting the day report cards are distributed. The same rule applies for students failing one course with a credit value of 2.0 or greater at the end of a school year. In that case, the ineligibility starts on the first day of school. Students passing summer school courses may become eligible at the start of the new school year.

Sports Programs

Senior High School: Varsity programs in football, girls/boys soccer, girls/boys basketball, girls/boys wrestling, girls/boys track, girls/boys tennis, baseball, softball, volleyball and cheerleading are available to all students in grades 9, 10, 11 and 12. Junior High programs are offered for softball, cheerleading, football, basketball, and wrestling. In order for any student to participate in a sporting event or to practice, s/he must be in school the entire day. Student-Athlete Attendance: If a student misses a portion of a day, he/she may participate in games or practice the same day only if a doctor's excuse is presented the day of the absence. Parents may submit for consideration an exception to be granted to the Athletic Director and/or Principal for their approval.
***Students involved in athletics must follow all the requirements/policies in the Extra- Curricular Handbook for Students and Parents.

Band and Chorus Lessons

Students being pulled out of classes for band and/or chorus lessons must have at least a 75% average in that class to be allowed to go to the lesson/practice.
***Students involved in band must follow all the attendance requirements in the Extra- Curricular Handbook for Students and Parents.

Athletic Spirit Groups

The ideals of good sportsmanship, ethical behavior and integrity permeate in our culture. The values of good citizenship and high behavioral standards apply equally to all activities. In perception and practice, good sportsmanship shall be defined as those qualities of behavior, which are characterized by generosity and genuine concern for others. Our Student Body at athletic events shall:

- Lead desired crowd response using only positive cheers, signs and praise without demeaning or antagonizing opponents or opposing team's fans.
- Treat opposing spirit groups and fans with courtesy and respect.
- Know the rules and strategies of the contest in order to cheer at proper times.
- Recognize outstanding play of both teams.
- Maintain enthusiasm and composure, serving as a role model of positive behavior.
- Realizing a ticket is a privilege to observe a contest and support high school activities, not a license to verbally assault others.
- Respect decisions made by officials.
- Respect other fans, coaches, and participants.

Attendance at Athletic Events

Student game tickets are available prior to the event for each sport, other than track, at the senior high level. Prices of these tickets will be announced prior to the start of each sport. The success of our sports program depends largely upon the conduct of the spectators. Unsportsmanlike conduct, therefore, cannot be tolerated from the players or the spectators. We are continually judged by our behavior at these events. Students directed to leave an athletic event will be disciplined under the discipline code.

Student Discipline Information

The East Lycoming School District Board of Education has the authority to make reasonable and necessary rules governing the conduct of students in school, as provided by section 1317 of the School Code of the Commonwealth of Pennsylvania. Every teacher, and principal in the public schools shall have the right to exercise the same authority as to the conduct and behavior over the pupils attending his school during the time they are in attendance, including the time required in going to and from their homes, as the parents, guardians, or persons in parental relation to such pupils may exercise over them. This authority is the responsibility of the total school community and this authority should be used to develop an atmosphere throughout the school community that is conducive to teaching, learning, and living. Everyone in the educational process has the right to expect that the environment be safe, pleasant and well organized. The climate should be one of security and consistency through the establishment of reasonable rules and guidelines. These rules and guidelines should emphasize that the student conform to reasonable standards of socially acceptable behavior, respect the rights and person and property of others, preserve the degree of order necessary to the educational program in which they are engaged, and obey constituted authority and respond to those who hold that authority.

Expected Faculty Behaviors

- Clearly communicate class rules and expectations.
- Expect and reinforce appropriate behavior.
- Enforce the rules and expectations consistently and fairly.
- Communicate with parents about inappropriate behaviors on an as needed basis.

Notification – Video & Audio Monitoring / Student Discipline Records

Students may be subject to video/audio monitoring in classrooms, cafeteria, on school property and on school buses.
A discipline record will be maintained from grade 7 through graduation in compliance with Act 26. Section 1304-A.
A. Prior to admission to any school entity, the parent, guardian, or other person having control or charge of a student shall, upon registration, provide a sworn statement or affirmation stating whether the pupil was previously suspended or expelled from any public or private school of this Commonwealth or any other state for an act or offense involving weapons, alcohol or drugs, or for the willful infliction of injury to another person or for any act of violence committed on school property. The registration shall be maintained as part of the student's disciplinary record.
B. Any willful false statement made under this Section shall be a misdemeanor of the third degree.
Section 1305-B - Whenever a pupil transfers to another school entity, a certified copy of the student's disciplinary record shall be transmitted to the school entity to which the pupil has transferred.

Purpose of Discipline

Discipline is not in and itself punishment. It is utilized to educate in the matter of self- control and interaction with others to reduce disruption and thereby increase the child's learning time.

Time Out Room

Anytime a student's behavior is disruptive to the learning environment that the teacher is unable to continue, the student may be sent to a TIME-OUT room for the remainder of the period. A time out room may be the office or a neighboring classroom. Students would then be dealt with through the discipline code.

Discipline Code

The East Lycoming School Board has the authority to make reasonable and necessary rules to govern the conduct of students in its schools. This authority is granted by Section 1317 of the School Code of the Commonwealth of Pennsylvania. Discipline should, as a minimum, have three objectives in mind:

- To provide the optimum environment in which to deliver instructional services.
- To respond to disruptive students with corrective measures in a firm and consistent manner while attempting to provide a continuing education for all students.
- To remove, as a last resort, the disruptive student from the school in order that the majority may pursue their educational goals in a peaceful environment.

The administration and faculty has the authority to make modifications to the discipline policy due to circumstances that maintain the safety, welfare, and well-being of students and staff.

A. Offenses

The administration and faculty have the authority to make modifications to the discipline policy due to circumstances that maintain the safety, welfare, and well-being of students and staff. The following are possible examples for the categorization of offenses into levels.

Level I

- Late to school
- Late to class
- Horseplay or disruptive behavior in class (minor)
- Loud, boisterous noise
- Running/misbehavior in classrooms, hall, cafeteria, locker rooms, etc.
- Throwing objects (pencils, erasers, etc.)
- Public display of affection
- Violation of classroom procedures/policies established by the teacher
- Violation of school-wide procedures/policies
- Disrespectful language or gesture (minor)
- Wearing/Carrying hats in the school building
- In an unassigned area of the building

Level I offenses shall be handled in the following order:

- The teacher conferences privately with the student, or
- The teacher contacts the parent by phone or email, or
- The teacher sets up a conference with the principal, student, and parents.
- Assigning detention(s) or out-of-school suspension(s)

Level II

- Repeated Level I infractions
- Cheating or lying
- Cutting class
- Truancy / Skipping School (minor)
- Gambling
- Minor defacing of school property (writing on desks, walls, lockers, books, etc.)
- Acting in an insubordinate manner
- Aggressive behavior towards a student
- Failure to complete assigned detention
- Falsification of records, excuses, passes, etc.
- Leaving school grounds without permission
- Obscene language or gestures
- Littering

Level II offenses shall be handled in the following manner:

- Notification of parents or guardian by staff member, or
- Long term time-out assigned by administration, or
- Assigned detention(s) or out-of-school suspension(s).

Level III

- Repeated Level I and/or Level II Infractions

- Possession of tobacco or vaping products
- Possession of alcohol
- Fighting
- Disrespect and/or defiance of a member of the staff / visitor to our school
- Assault and/or battery on another student or school personnel
- Profanities / aggressive behavior / defiance towards a staff member
- Extortion
- Indecent exposure
- Intimidation: threat to student(s) and/or school personnel
- Threatening the safety and well-being of the members of this school
- Theft/possession/sale of another's property
- Vandalism (consequences include restrictions)
- Violation of the vehicle code
- Arson or false alarms
- Bomb threats
- Possession and/or use of firecrackers or explosives
- Possessing deadly or offensive weapons
- Controlled substance/illegal substance possession and/or use(drugs, look alike drugs, and alcohol)
- Harassment
- Possession or distribution of pornographic materials
- Forgery (major)
- Truancy (major)
- Commission of any other act punishable under the Pennsylvania Crimes Code

Level III offenses will be handled the following manner, depending in the offense and the severity of the offense:

- Notification of parents or guardian by administration
- Referral to SAP team for alcohol/controlled substance abuse offense
- Notification of law enforcement officials
- Out-of-school suspension
- Referral to SRO for possession of tobacco
- Expulsion hearing

B. Detention

Detention is maintained for certain infractions of the rules. Bus students and students holding jobs are not excused from detention. The parents or guardian must assume the responsibility of transportation to their home on the specified date(s). Failure of the parents or guardian to assume this responsibility will necessitate the suspension of the student.

The following regulations apply:

- Detention begins at 3:00 and will end no later than 4:00.
- Students will not be permitted to eat during detention.
- Students will not be permitted to use their phone during detention.
- Students in detention are not permitted to talk or study together.
- All students will be given a minimum of one-day advance notice of detention assignment.
- Any student, who does not report for detention on the night assigned or is not permitted in detention because of any of the above stated regulations, may be called to the office the following morning for additional action and possible suspension.
- Any student who, during the school year, serves a total of ten or more nights in detention will be called to the office for additional action and possible suspension.

C. Suspension from School

A student may be suspended from school for any conduct not approved by the faculty and administration. Any student who has been suspended from school must correct their inappropriate behaviors when they re-enter the school. If corrective behaviors are not made, the case may be given to the School Board. In this event, the Board may permanently expel the student. Students may

make up work missed as a result of suspension from school by the administration for disciplinary reasons. Students suspended from school may not be on school property during the suspension period. Automatic Out-of-School Suspensions (OSS) are listed as follows:

**Note: The Principal has the discretion to assign up to 10 days of suspension for the first offense. See Section "D. Suspension from School"
**Students who have obtained multiple suspensions may be presented to the Board of Education for an expulsion hearing.
**Students who have obtained multiple suspensions may be denied the privilege of participating in any extracurricular activity, interscholastic or school sponsored events. This penalty applies to school trips and grade level activities including dances, class celebrations and the commencement.

The following infractions may result in the student receiving one (1) to ten (10) days OSS based on the severity of the infraction:

- Possession of tobacco or vaping products as per the board policy
- Misuse of the internet (loss of internet privileges)
- Profanity stated towards a staff member
- Aggressive behavior towards a staff member
- Aggressive Physical Behavior
- Fighting
- Substantiated threats
- Assault
- Extortion
- Any behavior that becomes chronic, threatens the safety and well-being of the members of the school, or disrupts the educational process.
- Theft, Possession, or Sale of stolen property
- Sexual Harassment/Harrasment
- Indecent exposure

The following infractions may result in the student receiving ten (10) days OSS and possible expulsion:

- Assault on school personnel
- School Vandalism
- Possession of alcohol, drugs or look alike drugs
- Possession of a weapon/look-alike weapon as currently defined in PA Code, PA and Federal Law. Arson
- Bomb Threat
- Setting off a false fire alarm

Alternate Method of Serving Out of School Suspension:
Any student that has been suspended out of school may serve that suspension in the regular classroom setting if his/her parent accompanies that student. Parent requests may be denied by the administration.

D. Bus Misbehavior
Due to the serious safety issues involved with misconduct on the buses, referrals made by the bus drivers may lead to a suspension from school transportation. The administration has the authority to make modifications to bus discipline due to circumstances that maintain the safety, welfare, and well being of students and staff. Videotapes may be requested for review by administration.

E. Extracurricular Activity Misbehavior
Student fans attending athletic events will be held to the same high standards as our athletes. Students who are asked to leave an athletic event due to misbehavior or swearing will be suspended from attending athletic events for a minimum of one event and are subject to the school's discipline policy. Students asked to leave an athletic event for the second time will be suspended from athletic events for the rest of that season. The third offense will result in suspension from all athletic events for 180

school days.

Administrative Authority:
The administration has the authority to make modifications to the discipline policy due to circumstances that maintain the safety, welfare, and well being of students and staff. The administration has the responsibility to maintain an educational environment.

Exclusion from School
Exclusion from school may take the form of suspension or expulsion.

- Suspension is exclusion from school for a period of from 1 to 10 consecutive school days.
- Suspensions may be given by the principal or person in charge of the public school.
- No student shall be suspended until the student has been informed of the reasons for the suspension and given an opportunity to respond. Prior notice of the intended suspension need not be given when it is clear that the health, safety or welfare of the school community is threatened.
- The parents and the superintendent of the district shall be notified immediately in writing when the student is suspended. When the suspension exceeds three (3) school days, the student and parent shall be given the opportunity for an informal hearing consistent with the requirements set forth in 12.8 (c) relating to hearings.
- Suspensions may not be made to run consecutively beyond the ten-(10) school day period.
- Students shall have the responsibility to make up exams and work missed while being disciplined by suspension and shall be permitted to complete these assignments within guidelines established by the board of school directors.
- Expulsion is exclusion from school by the board of education for a period exceeding ten (10) school days and may be permanent expulsion from the school rolls. All expulsions require a prior formal hearing under 12.8, relating to hearings.
- During the period prior to the hearing and decision of the board of school directors in an expulsion case, the student shall be placed in his assigned class except as set forth in subsection(d).
- If it is determined after an informal hearing that a student's presence in her/his assigned class would constitute a threat to the health, safety, morals or welfare of others, or be disruptive to the educational process, and/or it is not possible to hold a formal hearing within the period of a suspension, the student may be excluded from school for more than ten (10) days if the formal hearing is not unreasonably delayed. Any student so excluded shall be provided with alternative education which may include home study.
- Students who are less than seventeen (17) years of age are still subject to the compulsory school attendance law even though expelled, and they must be provided with an education.
- The initial responsibility for providing the required education rests with the student's parents or guardian, through placement in another school, through tutorial or correspondence study or through another educational program approved by the district's superintendent.
- If the parents or guardian are unable to provide for the required education, within thirty (30) days they must submit to the school district written evidence so stating. The district then has the responsibility to make some provision for the student's education. If thirty (30) days pass without the district's receiving satisfactory evidence that the required education is being provided to the student, it must re-contact the parent and, pending the parents' or guardian's provision of such education, the district must make some provision for the student's education or proceed under paragraph three (3) or do both.
- If the approved educational program is not in compliance with the district policy, the school district may take action in accordance with Chapter 63 of the Juvenile Act (42 PA. C. S.6301-6308), to ensure that the child will receive a proper education, see 12.1 (b), relating to free education and attendance.

Exclusion from classes - S12.8
Education is a statutory right, and students must be afforded all appropriate elements of due process if they are to be excluded from school. In a case involving a possible expulsion, the student is entitled to

a formal hearing, which is a fundamental element of due process.
A formal hearing is required in all expulsion actions. This hearing may be held before the board of school directors or a duly authorized committee of the board, or a qualified hearing examiner appointed by the board. When a committee of the board or a hearing examiner conducts the hearing, a majority vote of the entire school board is required to expel a student. The following due process requirements are to be observed with regard to the formal hearing:
(1)Notification of the charges shall be sent to the student's parent or guardian by certified mail.
(2)Sufficient notice of the time and place of the hearing must be given.

- The hearing shall be held in private unless the student requests a public hearing.
- The student has the right to be represented by counsel.
- The student has the right to be presented with the names of witnesses against the student, and copies of any written statements and affidavits of those witnesses.
- The student has the right to request that any such witnesses appear in person and answer questions or are cross-examined.
- The student has the right to testify and present witnesses on her/his own behalf.
- A record must be kept of the hearing, either by a stenographer or by tape recorder.
- The student is entitled, at the student's expense, to a copy of the transcript.
- The proceeding must be held with all reasonable speed. Where the student disagrees with the results of the hearing, recourse is available in the appropriate Court of the Commonwealth. If it is alleged that a constitutional issue is involved, the student may file a claim for relief of the appropriate Federal District Court.
- The purpose of the informal hearing is to enable the student to meet with the
- appropriate school official to explain the circumstances surrounding the event for which the student is being suspended or to show why the student should not be suspended.
- The informal hearing is meant to encourage the student's parent or guardian to meet with the principal to discuss ways by which future offenses can be avoided.
- The following due process requirements are to be observed in regard to the informal hearing: Notification of the reasons for the suspension shall be given in writing to the parents or guardian and to the student.
- Sufficient notice of the time and place of the informal hearing shall be given.
- A student has the right to question any witnesses present at a hearing.
- A student has the right to speak and produce witnesses on his own behalf
- The district shall offer to hold the informal hearing within the first five (5) days of the suspension.

School Related Information

Assemblies
All teachers should escort their students to the auditorium or the gymnasium in a quiet and orderly fashion. Each teacher should make sure his/her students are seated in the proper area and remain with their students. No bags, food, or drinks should be taken to any assembly. Attending assemblies is a privilege and any disruptive behavior by any student will not be tolerated. Any behavior that is not acceptable in a classroom will not be acceptable during an assembly. Any student removed from an assembly for improper behavior will be detained in the office for the remainder of the assembly. Removal a second time from an assembly will result in the student's privilege of attending assemblies being revoked. That student will spend the time for all future assemblies in a Time Out Room. A detention or suspension for each offense could be assigned.

Backpacks / Book Bags
Students are permitted to bring backpacks to school and store them in the homeroom. The use of backpacks/book bags during the school day may be restricted by the administration. Bags larger than the typical backpack size, or pull bags, are not to be used during the school day.

Breakfast
The cafeteria serves breakfast from 7:30 to 8:05am daily. Breakfast is a service provided by the

District to ensure students have a healthy start to their day. Free and reduced service is available.

Bus Transportation
Bus riding is a privilege and should not be abused. Students may be refused transportation on any school bus for any of the following reasons:

- Constantly distracting the driver's attention.
- Fighting or annoying another student.
- Refusing to remain seated.
- Throwing any object while on the bus.
- Willfully destroying any part of the bus.
- Using tobacco or vaping products on the bus.
- Persistent littering of a bus.
- Eating or drinking on the bus.
- Using obscene language.
- Damaging emergency equipment.
- Arms and hands extended from the bus.
- Failure to respect the driver's authority.
- Other just causes (Description).

When a student has been refused bus transportation, it is the parent's responsibility to arrange for transportation to and from the high school. It was also determined that a student at all times must return home on the bus which brought her/him to school.
Transportation-Video/Audio recording (refer to Board policy 810.2 for complete policy)

BUS POLICY - ADDENDUM
Permission for a student to get off her/his assigned bus at any stop other than her/his assigned stop shall require a written request from a parent or guardian. This written request must be given to the office in advance of dismissal and must be presented in person. EXCEPTIONS MAY BE GRANTED BY SCHOOL ADMINISTRATORS ONLY.
No student may leave a bus to ride with another driver. Students may leave the bus to ride with a parent or family member if permission is granted by a school administrator, or if the bus is in route, by the bus driver. Exceptions may be granted by school administrators. Requests to ride with parent(s) should be submitted twenty-four (24) hours in advance, when possible, and presented in person.

Building Usage
All activities in the school are to be approved by the grade level Principal and must be under the direct supervision of a faculty member. This rule applies to clubs, athletic teams, play rehearsal, and any other events of this nature. Activities should be scheduled well in advance. Teachers will be responsible for this scheduling, not the student. At no time are students allowed in the building without supervision.

Cafeteria
A breakfast and luncheon service is provided for students at Hughesville High School. The cost of this service is contingent upon current food and preparation costs, so it may vary from year to year. One should not expect to charge a breakfast or a lunch payment. Assigned periods for you to go to lunch are scheduled. You will report to the cafeteria during the time indicated and under the supervision of your current teacher unless properly excused. You will be expected to remain for the duration of the lunch period. The supervisor or the bell could dismiss you from lunch. When reporting, you will be directed to a serving line or, if not buying lunch, to a seating area. There will be no cutting-in line during this time. Violators will be held responsible by the supervisors. You are responsible for the cleanliness of the cafeteria. Failure to meet this responsibility may mean that you will serve on cleanup details at the close of the school day. Supervisory staff will direct this responsibility when necessary. Though this is recognized as a time of relaxation and let down from the more formal time of day, it is not a time for extremes in noise or behavior. Continued disruption will mean loss of cafeteria privileges. Students may play non-gambling card games.
Basic Cafeteria Rules:

1. Show respect at all Times
2. Walk
3. Clean Up After Yourself
4. All Food and Beverage must stay in the cafeteria unless cleared by a staff Member for a special event

ELSD Lunch Charge Policy

East Lycoming School District
Cafeteria Charge for High School and Elementary 2023-24 School Year

In order to establish a uniform practice concerning student charges for meals:
1. When a student owes money for five (5) or more school food program meals, the district shall make at least two (2) attempts to contact the student's parent/guardian and shall provide the application for free/reduced-price school meal benefits to the parent/guardian to apply for benefits under federal school meal programs. The district will provide assistance to parents/guardians applying for free/reduced-price school meal benefits. Communications regarding money owed by a student for school meals shall be made to the student's parent/guardian, not the student, unless the student is grades 9-12 and can be made in a discreet manner.

2. No a la carte items can be purchased by any student:
   a. When there is a negative balance in the account.
   b. If there are insufficient funds to cover the items being purchased.

3. Cafeteria accounts can be managed online @ schoolcafe.com. Online, parent(s)/guardian(s) can view balances, receive email notifications and/or make deposits to their children's accounts.

4. At the end of the school year, all balances, both positive and negative, will be carried into the next school year.

5. A notice of the guidelines for a meal charge will be included in the Parent/Student Handbook.

Graduating Students:

All graduating students' funds will be transferred to a sibling account/account within their household, if applicable. Refund requests above ten dollars ($10.00) will be processed and made via check to the household.

Collection of Unpaid Meal Charges
Parent(s)/Guardian(s) are responsible for unpaid meal charges. If unpaid meal charges are not paid in full, the charges are considered delinquent debt. The district will work closely with parent/guardian(s) to create a repayment plan. The district reserves the right to forward delinquent debt to an outside Collection Agency and/or District Magistrate for payment.

Collection of Non-Sufficient Funds (NSF Checks)
A written notice will be sent to the parent(s)/guardian(s) explaining a deduction from the student's account in the amount of the non-sufficient funds, plus additional fees. The notice will also include the parent(s)/guardian(s) responsibilities regarding non-sufficient funds and request that funds be deposited within 15 days. The notice will provide that if non-sufficient funds are not paid in full within 15 days of the written notice, then the school district will forward the debt to the Magisterial District Court for payment, plus filing fees. Your cooperation in this matter is greatly appreciated.
Menus can be viewed at http://eastlycoming.nutrislice.com

IMPORTANT CLARIFICATION: The East Lycoming School District does participate in the

National School Lunch Program for free and reduced priced meals. However, the **District does not provide free or reduced-price snacks** for students. If your student wishes to have a snack you would need to provide funds in the student's account to allow them to make that purchase.

FREE AND REDUCED MEALS

Applications for free and reduced meals will be distributed to all students. Contact your school office for additional applications. As a reminder, if your children received free or reduced meals last year, their eligibility status will be honored for 30 days. All applications must be submitted before the end of September. Students without free or reduced applications completed by October 3, 2022 will be placed on full paid status. Charges incurred on full paid status are the responsibility of the parent/guardian. Please contact the District Office at 570-584-2131 with questions regarding applications.

MEAL PRICES

High School Breakfast: Free for the 23-24SY
High School Lunch: $2.15 (Reduced meal students will receive free lunch for the 23-24SY)

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA. Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.
To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at, http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:
(1) Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW Washington, D.C. 20250-9410
(2) Fax: (202) 690-7442; or
(3) E-mail: program.intake@usda.gov.
This institution is an equal opportunity provider.

Care of Property

You are responsible at all times for your chrome book, books and other instructional materials issued to you. All books are to be covered and identified with the student's and the teacher's name in the book. Lost items should be reported to your teachers immediately. You will pay for items not recovered before the close of the school year. Should you fail to return lost materials or pay for them, your final report card may be withheld until you do so. You are likewise responsible for the abuse to the desks and/or lockers, which you occupy from class period to class period as well as in the homeroom.

Car Registration / Parking Regulations / Car Visits

Juniors and Seniors are permitted to drive to school and park on school property. Students must park in the designated student parking areas after they have acquired a parking permit. Students are required to register their cars and will be issued a permit that must be displayed on their vehicle. Students may not visit their cars during the school day without direct permission from the high school office. Parking privileges may be revoked in instances of poor behaviors. Any car that is parked on school property may be searched if the administration deems it necessary.

Cellular Phones, Personal Laptop Computers, Personal Listening Devices, I-Pods and I-Pads, and other Electronic Devices.
Although cell phones and the other devices listed above have become an important part of our society, they have potential to become a disruption to the educational process and can interfere with the academic integrity of classes. Therefore, cell phones, headphones, earbuds and other personal electronic devices may not be used during class or academic time. Any unapproved use of a cell phone (including texting), headphones, earbuds and other personal electronic devices during academic time may result in disciplinary action.

- Teachers with administrative approval may permit these items during academic time for very specific school projects.

- Students are not permitted to use cell phones for the purpose of taking pictures. If a student is found taking pictures in school, whether appropriate or inappropriate, he/she will be referred to the proper administrator. The content of the picture(s) taken will determine the severity of the punishment, which may include out-of-school suspension, expulsion, and legal action against the student.

**The administration has the authority to make modifications to this policy. Please Refer to Board Policy #237 on the District's website, www.elsd.org, for the entire policy.

Classes and Clubs
Your advisor or sponsor is responsible for club or activity funds. Each club or class will have a treasurer who, under advisor's guidance, will take care of all monies. Money should be turned over to the high school secretary as soon as possible for safekeeping. Money should not be left in the homeroom overnight. All money-raising activities REQUIRE PRIOR APPROVAL by the administration using a REQUEST TO CONDUCT FUNDRAISING ACTIVITY form. This includes dances and sales.

Computer Usage
Please refer to the ELSD's Acceptable Use Policy #238 found under policies at www.elsd.org for the entire policy.
Dances
School policy is in effect and discipline will be carried out.
- Dances are to be open to students of Hughesville High School and pre-approved guests when permitted.
- Any person, once admitted, is expected to remain at the dance. Should s/he choose to leave, s/he may not re-enter.
- Security Police will be assisting the sponsors of the dance in keeping the parking lot free of occupied cars and loitering, as well as assisting in the building
- Students and/or others thought to have been drinking will be denied admission. No alcoholic beverages will be permitted in the Hughesville High School campus. Any violation will be reported to the police.
- The use of tobacco at a school sponsored dance, on or off school property, is prohibited.
- Adequate parent/teacher chaperones will be provided for each dance.
- VIOLATORS OF ANY OF THE ABOVE REGULATIONS WILL BE ASKED TO LEAVE THE DANCE. Students misbehaving will be referred to the HHS Discipline Policies.

Dismissal from Classes / Hallway procedures
Dismissal from classes is the responsibility of the teacher in charge and should be an orderly process. During hall passage, you should keep to the right, move at a normal pace, keep the noise level at a minimum and exercise consideration for fellow students. Three minutes, which is ample time, is provided for movement from one class to another. If a teacher keeps you late from a class, you must

obtain a class admission slip from the teacher before going to the next class. Students must have a hall pass whenever out of a classroom unless it is between classes or if the student is with a teacher.

Distribution of Literature
No pamphlets, posters, flyers or literature of any kind may be distributed or posted in Hughesville High School without the direct approval of the administration.

Dress and Appearance
(Refer to Board Policy 221 at www.elsd.org for complete policy)
Students are expected to keep themselves well-groomed and neatly dressed. Any clothing or face covering, which might be distracting to the learning process or offensive to other students or teachers, will not be permitted. Students wearing such clothing or face covering will be asked to cover it up, turn their shirt inside out, change into other emergency clothing or face covering available at school, or call their parents for different clothing/face covering. Students unable or refusing to do one of the above will be suspended from attending classes.

- Undergarments should not be seen.
- No exposed stomach.
- No hats, bandanas, other such head coverings, or sunglasses may be worn in the building during the normal school day. (Hats must be placed in the student's locker or backpack and may not be carried throughout the day)
- No shoes with cleats may be worn in the building.
- Under normal conditions, coats should not be worn in the building.
- Shorts, dresses, and skirts are to be an appropriate length for school.
- Halter-tops, muscle shirts, tank-tops, spaghetti strap shirts, or other such items are not permitted. Shirts/Tops/Dresses may be sleeveless providing 3 inches of material is across the top of the shoulder. The top of the shoulder must be covered.
- Gang-related clothing or face covering and/or accessories, and excessive jewelry, chains or accessories are prohibited.
- Clothing, costumes or accessories that are a disruption to the educational process or pose a safety issue are prohibited.
- Clothing or face covering that states profanities or advertises drugs or alcohol is prohibited. Students may be required to wear certain types of clothing while participating in physical education classes, shop classes, extracurricular activities, or other situations where special attire may be required to ensure the health and/or safety of the student(s). The administration will have the final interpretation and enforcement of the dress code. It may establish specific rules as needed.

Eating / Drinking in the School Building
Hughesville High School is an exceptional facility. Students are encouraged to assist in maintaining the character of our building. All litter must be placed in the appropriate collection containers. Throughout the day, students may carry drinks in plastic bottles with caps. Teachers determine if students are permitted to drink in the classroom. Food may be in the classrooms with teacher permission.
** The administration has the authority to make modifications to this policy. ***

Emergency School Closings
On days when school must be closed due to inclement weather or other unexpected emergencies, announcements will be made from the following radio stations: OLDIEZ 93, VARIETY .97-WZXR, KISS FM-WRAK, WMYL, WILQ, WHLM-WJMW; and the following T.V. stations; WNEP, WBRE, WYOU. Closings will also be communicated through automated phone / text messages and will be posted on the district's social media page. To assist families in making necessary childcare arrangements, these announcements will be communicated beginning at 5:30 AM or as soon as possible after.

Field Trips
Field trips may be a very important adjunct to classroom instruction. Permission for all trips will be received from the office. You are required to present a permission slip signed by parent or guardian to the teacher prior to any trip. Field trips are an extension of the classroom and our school; therefore, all students are governed by the discipline code while on the trip. Students may be denied a field trip as per the discipline policy.

Fire Drills
The State of Pennsylvania has charged us with the responsibility of implementing those procedures necessary to provide maximum protection for all people in our school community. One of these procedures is a quiet, orderly and rapid evacuation should there be a fire or other disaster. We appeal to your good judgment and hope to receive your support during our practice fire drills. The following directions should become a part of every fire drill:

- Upon hearing the fire bell, quiet should prevail so that any directions necessary can be given immediately.
- All classroom windows and doors should be closed.
- Students are to know the posted fire drill directions and are to follow those at all times.
- Should the stated exit be blocked, the next closest exit should be used.
- The teacher of each room, being the last person out of the room, should close the room door securely.
- The first student to reach the main exit doors should hold them open for ALL groups to pass. When the last person has exited, the doors are to be closed and the student(s) are to rejoin their group.
- Students should evacuate to a distance whereby they do not interfere with fire equipment or firemen, but not less than one hundred (100) feet.
- Horseplay, talking, and running are not part of a good evacuation or re-entrance to the school.
- Groups or classes will stay together at all times, and teachers will maintain the integrity of their group.
- Each teacher will take roll and report any missing student to the office at the completion of the drill.
- The return to the building is considered a continuation of the drill and should be carried out accordingly.

Guidance (Counseling Services)
The guidance staff at Hughesville High School provides basic guidance services to students within the junior and senior high school.

- The personal counseling service is provided in which the Counselor uses his or her psychological training to help a student cope with their individual, personal, social, and educational concerns. Parents, teachers, administrators, and students are consulted in individual cases. Strict confidentiality is held between students and counselors at all times.
- A referral service is provided in which the counselor seeks the help of other professionals in the field such as psychologists, psychiatrists, social workers, and juvenile probation officials to aid with particularly difficult problems.
- An assessment service is provided in which the guidance personnel collect student data through testing and interpret this data to teachers, parents, and students so as to aid students in making educational and career decisions.
- A record's maintenance service is provided in which a cumulative folder is kept on a student from the time s/he begins school in kindergarten until graduation.
- Guidance personnel handle requests for transmission of student records. The records are maintained in the high school vault.
- A placement service is provided for students. It is divided into two categories: educational and occupational. Educational placement pertains to assisting students in moving from high school to higher education. Occupational placement involves helping students with job availability.
- An information service is provided. The counselor attempts to provide students with current

educational, personal-social, and occupational information, which may be of help to them. A Career Resource Center is maintained to assist students.
- Time has been allotted for parents to meet with guidance counselors and teachers at either an individual or group meeting.

You should feel free to encourage your parents to call for conferences at all times (584-5113), not just when problems occur. Parents may, likewise, be called for a conference when a particular problem does arise or when the planning of the student's future is involved. Any parent may meet with all of the student's teachers by arranging a meeting through the guidance counselors.

Harassment

(Please Refer to Board Policy 249 at www.elsd.org for complete policy) Unlawful harassment will not be tolerated because of its impact on students and the learning environment. Students shall be responsible to respect the rights of their fellow students and ensure an environment free from all forms of harassment. Students may report harassment concerns to teachers, counselors, or administrators.

ID Cards

Student ID cards will be issued to each student early in the school year. ID cards may be required for admission to school sponsored activities.

In the Building Before/After School Hours

Students who are unassigned to a staff member, club, or team must be in the following areas before and after regular school time:
- Students arriving before 7:50am must report to the cafeteria. Students may not be in the halls.
- After School Hours – Any student not under the direct supervision of a teacher or coach must leave the building at the end of the day.

Locker Keys/Locks and Gym Lockers

No locker keys/locks are issued for homeroom/gym lockers (exception is grade 7 and 8 homerooms are assigned combination locks). The school does not assume responsibility for items of clothing or anything else lost or stolen but will try to assist in recovering them when and where possible. Proper use of a lock will provide reasonable assurance that your basic possessions are protected. However, items of value such as money, keys, jewelry, etc. should be given to the teacher in charge.

Locker Search

(Please Refer to ELSD Policy 226 on the District's website, www.elsd.org , for the entire policy; copies are available in the HS office)

All lockers are and shall remain the property of the school district. As such, students sharing lockers have no expectation of privacy in their locker. Students are encouraged to keep their assigned locker locked against incursion of other students, but no student may use a locker as a depository for a substance or object which is prohibited or which constitutes a threat to the safety or welfare of the occupants of the school building or to the building itself. The administration reserves the right to inspect a student's locker when such administrator has reason to believe that the locker is improperly used for the storage of contraband, a substance or object, the possession of which is illegal, or any material which poses a hazard to the safety and good order of the school.

Money/Student Debts

All indebtedness in the form of library fines, lost or damaged books, cafeteria charges, or other materials, etc. must be paid before final grades are given to you at the close of the school year. Cafeteria charges may be paid via an on-line system.

Missing Classes

Anytime a student misses a class without the assigned teacher/supervisor knowing about it ahead of time and approving it, the missed class will be considered an unexcused absence from the class and will be handled through the discipline code. Staff members are responsible for contacting the parent

when students have an unexcused absence from their classes.

National Anthem and Pledge of Allegiance

The Hughesville High School begins each school day with the United States National Anthem and Pledge of Allegiance to the flag of the United States of America by every student and staff member. Students may decline to stand during the Salute to the Flag on the basis of personal belief or religious conviction. Students who choose to refrain from such participation shall respect the rights/interest of classmates who do participate. This respect shall include remaining silent and refraining from any activity that may be distracting to another.

Nursing Services

(Please Refer to ELSD Policy #210 on the District's website, www.elsd.org , for the entire policy.)
The East Lycoming School Health Program has, as its primary goal, the protection, maintenance, and improvement of the health status of the school age child. Its intention is to assist the student and his/her family to obtain maximum good health primarily through preventive service (first aid, emergency care, counseling, early identification, referral, education, problem management and follow-up). The School Health Program is not a medical care service. The School Nurse assists the teacher and other school employees with the management of students with physical limitations and establishes a positive approach to good health practices.
The East Lycoming School District Board of Education recognizes that parents/guardians have the primary responsibility for the healthcare of their children. The district strongly recommends that medication be given in the home; although, it realizes that the health of some students requires that they receive medication while in school. Parents/guardians should confer with the child's primary care provider to arrange medication time intervals to avoid school hours whenever possible. When medication absolutely must be given during school hours, certain procedures need to be followed. Unless guidelines are followed, your child will not receive the prescribed medication. In accordance with the recommendation of the Pennsylvania Department of Health, the student will be given medication only on the DIRECT WRITTEN ORDER OF A LICENSED PRESCRIBER (physician, physician assistant, nurse practitioner, dentist, etc.). These guidelines include all students K-12. A new order must be obtained each school year as a written order expires at the end of the school year in which the order was written.
The parent, guardian, or responsible adult who is acting on behalf of the student should bring the medication and the properly completed form(s) to the nurse's office or the high school office. The school nurse or substitute will administer the medication to the student. All medication will be kept in a locked area (i.e. drawer, security box, or cabinet). At the end of the designated time period, which shall be set by the licensed prescriber, all unused medication will be returned or destroyed. A form must be completed by the health care provider and the parent/guardian **BEFORE ANY** prescription or non-prescription medicine will be administered. The form(s) are available from the nurse's office, high school office, and/or on the web @elsd.org, high school/health office (click on forms & documents). The completed form must contain the following information:

1. Name of student
2. Name of medication
3. Purpose of medication
4. Amount and the time the medication is to be given
5. Signature of parent/guardian
6. The prescription number and date must be on the bottle label, along with student's name (The label on the outside of the bottle is NOT an order from a licensed prescriber)

The medication must be in the original pharmaceutically dispensed and properly labeled container (may not be written on by parent/guardian). Medication sent in Tupperware containers, envelopes or plastic bags will not be given.

1. Medication that is ordered three times a day may be given before school, after school and at bedtime unless the licensed prescriber indicates on the prescription order form that it must be given at lunch time.
2. Narcotic pain relievers are inappropriate for administration during the school day and, therefore,

will not be administered.
3. In the absence of the school nurse, the substitute will oversee the administration of medication.
4. Prescription medication will be kept locked in the nurse's office.
5. A log will be kept for any child receiving prescription medication during school hours.
6. Medication may be given either 30 min. before or 30 min. after the time ordered.
7. Students in grades 7-12 will be responsible for reporting to the nurse's office at the time that the medication is to be given.
8. The first dose of any prescription medication must be given at home to guard against allergic reaction.
9. If tablets must be cut, the parent/guardian is responsible for cutting tablets and bringing the correct dosage to school.
NON-PRESCRIPTION MEDICATION:
1. Due to rulings by the State Board of Nursing, the East Lycoming School District is no longer able to administer over-the-counter non-prescription medication at the parent's/guardian's request unless accompanied by a licensed prescriber's order.
2. Acetaminophen (Tylenol), and Caladryl Clear/Aveeno will only be given in accordance with the non-prescription medication protocol established by the school's health care provider and written consent from the parent/guardian obtained from the student's emergency card. Nursing discretion will be used to determine the need versus risk of administering Acetaminophen.
a. FOR INHALERS:
3. Students requiring inhalers during school hours must follow all guidelines for prescription medications.
4. Only students at the secondary (7-12) level will be permitted to personally carry an inhaler. The request to carry an inhaler must be specifically written on the prescription order form by the licensed prescriber and the self- administration of medication protocol must be completed.
a. UNUSED/EXPIRED MEDICATION:
5. Parents/guardians will be requested to pick up unused/expired medication.
6. If the parent/guardian does not pick up unused/expired medication by the last day of school, the school nurse will destroy/discard any unused/expired medication. A school district employee will witness this act if the medication to be discarded is a controlled substance.
Any student, who needs to be excused from any school activity, including Physical Education, will be required to have an excuse written by a licensed prescriber, which must be presented to the nurse. Unless the student has been absent or has a written licensed transcriber's excuse, he/she must take Phys. Ed. Alternative activities; walking could be done in many of these cases.
The nurse may excuse a student to go home only if a parent or guardian can be contacted by phone to come to pick up the student or can give permission or consent for a student to drive/walk home. If a parent/guardian cannot be reached, only authorized persons designated by the parent/guardian on the Emergency Card will be called. In emergency situations, the student will be transferred to the hospital and the parent/guardian will be notified.

IMMUNIZATIONS and SCREENINGS

Required Immunizations for attendance in all grades:

- 4 doses of tetanus, diphtheria, and acellular pertussis (1 dose on or after the
- 4th birthday)
- 4 doses of polio (4th dose on or after 4th birthday and at least 6 months after previous dose given)
- 2 doses of measles, mumps, rubella
- 3 doses of hepatitis B
- 2 doses of varicella or evidence of immunity
- 7th grade requirement: 1 dose of tetanus, diphtheria, acellular pertussis (Tdap) and 1 dose of meningococcal conjugate vaccine (MCV) given at age 11 or after but prior to the first day or school.
- 12th grade requirement: 1 dose of MCV given at 16 years of age or older prior to the first day of school.
- Vaccines required for entrance, 7th and 12th grade continue to be required in

- each succeeding school year.

As of the spring of 2017, all students are required to have at least one dose of the above immunizations on the first day of school, unless the child has a medical or religious/philosophical exemption.
If the child does not have all of the doses listed above, needs additional doses, and the next dose is medically appropriate, the child must receive the dose within the first five days of school. If the next dose is not the final dose of the series, the child must also provide a medical plan for obtaining the required immunizations (on proper paperwork obtained from the school nurse) within the first five days of school. The medical plan will be reviewed every 30 days to ensure compliance; failure to comply with the medical plan will result in exclusion.
Failure to comply with the above policy will result in exclusion from school.

Screenings and Tests given and required by the Commonwealth of Pennsylvania:
1. 7th Grade Students—The School District conducts a screening program to identify children with a possible lateral curvature of the spine (scoliosis).
Dental exams and hearing tests are also required for 7th Grade
Students.
2. 11th Grade Students—The School Health Law requires medical examinations for 11th Grade Students. We recommend your family health care provider do this examination since he/she can best evaluate your child's health and assist you in obtaining necessary treatments and/or corrections. Private physicals done by your family health care provider cannot be administered any earlier than 1 year prior to the first day of school of the required grade.
Hearing Tests are also required for 11th Grade Students.
3. All students in grade 7 through 12 will have a vision, height, and weight screening. Height and weight will be used to calculate a student's Body Mass Index (BMI). BMI is a measurement that helps determine whether your child is within a normal growth pattern, overweight, at risk of becoming overweight or underweight. A letter informing you of your child's BMI will be sent home after the completion of his/her height/weight screening.

The School offers private physicals and dental exams.

NOTE: The school physical examinations will be done in a private exam room in the school nurse's office. Each physical performed by a qualified licensed prescriber will include a review of previous medical records and a review of the current health history. A physical examination will monitor each student's growth and development, auditory, and skeletal areas. No genital evaluation will be performed. Each student and/or parent/guardian has the right to assume responsibility for this physical to be completed by his/her own private health care provider. Any parent/guardian may participate in his/her child's evaluation. The school dental examination consists of a visual inspection of the teeth and gums. Each dental exam will be performed by a licensed dentist.
Physical exams and dental exams done at the school require the parent/guardian to sign a consent form that will be sent home prior to these exams being administered. If the form is not signed and not returned to the school, no exam will be administered.
The school nurse is on duty from 7:50 AM until student dismissal. Please feel free to call 584-5901 or email the nurse if you have any questions or concerns about your child's health.

PEDICULOSIS (HEAD LICE AND/OR NITS)

Head lice are tiny wingless parasitic insects that can live on the head and scalp of people, especially children. They are about the same size as a sesame seed. The nits or eggs are very tiny, half the size of a pin head and very difficult to see. The nits vary in color from yellowish brown to pearly white and are tear drop shaped. Head lice are usually transmitted through close, personal contact.
Lice respect no one and no one is immune from them, no matter how clean.

1. Any student suspected of head lice or nits will have his/her head inspected
by the school nurse. The parent/guardian or authorized party will be contacted if the student needs to be taken home. An exclusion letter and instruction for treatment will be given to the parent/guardian

at the time of exclusion. The exclusion letter must be completed prior to the child returning to school.
2. After the student's hair is properly treated and every nit removed from the hair, the parent/guardian will notify the nurse and return to the school with the student. The nurse will inspect the hair in the presence of the parent/guardian and determine if the child may be permitted to resume school activity. If the child is not able to return, the procedure for re-entry will be repeated. Please note that absences more than 48 hours after the exclusion will require a doctor excuse.
3. There will not be a general notification when lice are found within a classroom.
4. For more information on head lice, visit our website at www.eastlycoming.net.

RECOMMENDATIONS FROM THE SCHOOL NURSE ON ATTENDANCE
BASED ON GUIDELINES FROM THE AMERICAN ACADEMY OF PEDIATRICS AND THE PENNSYLVANIA DEPARTMENT OF HEALTH
Keep your child home from school when:
*Their temperature is 100 degrees or more prior to school in the morning, or higher temperature associated with cold-like symptoms. They should be fever-free for at least
24 hours (without the use of fever reducing medication like Tylenol or Ibuprofen) before returning to school.
*They vomited the evening/morning before school.
*They have persistent diarrhea or diarrhea not contained.
*They have red eye(s) accompanied with drainage or matting.
*They have been diagnosed with an infection (such as "pink eye", strep throat, MRSA, impetigo). They should be on an antibiotic for at least 24 hours before returning to school.

Please feel free to call us for any questions or concerns. Always contact your child's health care provider if your child's illness is prolonged or if you are uncertain about sending them to school or keeping them home.

Passes
Every time you leave the classroom it can have a disrupting effect on the classrooms' learning atmosphere. Therefore, passes should be requested only when necessary with one person at a time being absent from the room. Passes to the nurse, to the library, or to the office should also be requested only when a real need arises. When a pass is requested to visit the nurse and she is not in the Clinic, the student must report to the high school office or return to her/his class at once. Whenever a pass is requested, the student must sign out before leaving the room.

Physical Education Requirements
All students scheduled for Physical Education are required to participate in physical education classes. Only a written excuse from a physician or the school nurse will be recognized as a legitimate reason for not participating in Physical Education classes. Participation requires being properly dressed for each class. Students are reminded to supply their own lock for their locker. Valuables should not be stored in an unlocked gym locker and any valuables placed in an unsecured locker are placed at the student's own risk. Valuables may be given to the Physical Education teacher to hold until the end of the class period.

Possession of Tobacco and Vaping products
(Refer to Board Policy 222 for complete policy on the District's website, elsd.org.)
The Board recognizes that tobacco and vaping products, including the product marketed as Juul and other electronic cigarettes, present a health and safety hazard that can have serious consequences for users, nonusers and the school environment. The purpose of this policy is to prohibit student possession, use, purchase and sale of tobacco and vaping products, including Juuls and other electronic cigarettes.

The Board prohibits possession, use, purchase or sale of tobacco and vaping products, including the product marketed as Juul and other e-cigarettes, regardless of whether such products contain tobacco or nicotine, by or to students at any time in a school building; on school buses or other vehicles that

are owned, leased or controlled by the school district; on property owned, leased or controlled by the school district; or at school-sponsored activities that are held off school property.

The Board prohibits student possession or use of products marketed and sold as tobacco cessation products or for other therapeutic purposes, except as authorized in the Board's Medication policy.

The Board prohibits student possession of any form of medical marijuana at any time in a school building; on school buses or other vehicles that are owned, leased or controlled by the school district; on property owned, leased or controlled by the school district; or at school-sponsored activities that are held off school property.

The Board authorizes the confiscation and disposal of products prohibited by this policy.

The Superintendent or designee may report incidents of possession, use or sale of tobacco and vaping products, including Juuls or other e-cigarettes, by students on school property, at any school-sponsored activity or on a conveyance providing transportation to or from a school or school-sponsored activity to the school police, School Resource Officer (SRO) or to the local police department that has jurisdiction over the school's property, in accordance with state law and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.

Guidelines
A student who violates this policy shall be subject to prosecution initiated by the district and, if convicted, shall be required to pay a fine for the benefit of the district, plus court costs. In lieu of the imposition of a fine, the court may admit the student to an adjudication alternative.

Students with Disabilities
In the case of a student with a disability, including a student for whom an evaluation is pending, the district shall take all steps required to comply with state and federal laws and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.

Possession of Weapons
(Refer to Board Policy 218.1 for complete policy on the District's website, elsd.org.) The use or possession of any weapon, or look alike weapon, as defined in PA Code and/or Federal law, is prohibited. The term weapon shall be defined to include, but not limited to, any knife, cutting instrument, cutting tool, nunchaku stick, brass or metal knuckles, firearm (operative or not), shotgun, rifle, BB or pellet gun, look-alike gun, chemical agent, explosive device, and/or any other tools, instrument or implement capable of inflicting serious bodily injury. Any student who provides or aids in providing a weapon to another student violates this regulation. Exceptions: Any student who has prior approval three (3) days before use in the classroom, administrative approval, may possess a weapon as part of a duly authorized classroom demonstration. Any weapon for classroom demonstration and for which the student has secured administration approval shall be left in the office except when part of the demonstration; Any student who possesses a weapon briefly as a consequence of having found it or taken it from an aggressor.
Act 26 of 1995: A school district shall expel, for a period of not less than one year, any student who is determined to have brought onto or is in possession of a weapon on any school property, during any school event, or on any school transportation. The superintendent may recommend modifications of such expulsion requirements for a student on a case-by-case basis.

Security Cameras
The East Lycoming School District Campus and transportation is under 24-hour video surveillance.

Special Services/Special Education

The East Lycoming School District focuses on increasing levels of progress and achievement for all students. To meet this goal, a wide spectrum of services is provided to students with special needs. If you have any questions or need assistance, please contact Mrs. April Paulhamus, Director of Special Education Services at 584-5111.

At the Hughesville Junior/Senior High School, there are two supplemental learning support classrooms, one class in the junior high and one class in the senior high. There are also two life skills classrooms, one class in the junior high and one class in the senior high. There are three other itinerant junior/senior high school learning support teachers. In addition to learning support services, the Junior/Senior HighSchool offers itinerant gifted support services to students meeting the district criteria.

The East Lycoming School District provides a wide variety of services to support specific individual student needs. These include increased planning to provide opportunities for students which include inclusion experiences to increase socialization and supported vocational exploration before graduation. Other services for students with physical disabilities are provided such as speech/language, physical and occupational therapy, if required for the student to be successful in school. The district has also provided adaptive physical education, computer equipment, specialized transportation, and flexible scheduling. To assist students at the high school level, extra counseling services are provided through the Hughesville Jr/Sr High School Guidance Office or students are supported by his/her case manager.

The district also utilizes agency support through a Student Assistance Program (SAP) team referral. Agency assistance is also valuable in planning for students with special needs. East Lycoming utilizes CBHNP as the referral agency for services such as Behavioral Support. We also call on Lycoming/Clinton County Mental Health/Intellectual Disability Agency to discuss extra special needs and services options for students. High School Transition meetings are held four times per year, with various community agencies present. Also involved is the Office of Vocational Rehabilitation (OVR) in facilitating Transition to Work planning for students after high school graduation. Several district students have also attended the Lycoming County Employability Day.

IF YOU HAVE A CONCERN ABOUT YOUR CHILD'S EDUCATION:
Parents, students or teachers may request help at any time for a variety of school related issues.

1. First, parents are requested to call their child's classroom teachers at the earliest sign of any adjustment that would be helpful, or at the earliest sign of difficulty. Your communication is the most valuable resource for your child.

2. Second, contact the Principal of your building. For concerns at the Hughesville High School contact the Principals at 584-5111; Guidance Counselors at 584-5113; School Nurse at 584-5901
.
3. Further evaluation: If additional information is needed about a child's educational levels or if a parent feels that the student needs more intensive services, the student may be referred for Multidisciplinary Evaluation (MDE) by contacting Mrs. April Paulhamus, Direction of Special Education Services. A Permission to Evaluate (PTE) will be generated and sent home for your signature and input for the multidisciplinary evaluation to proceed. A "Parents Rights" packet will accompany the evaluation permission form. The parent must receive this packet and be given informed consent to the multidisciplinary evaluation. A school psychologist completes any evaluation and academic testing. This evaluation and a written report must be completed within 60 days of receiving the parent signature on the PTE.

4. Written Evaluation Report: After information in the MDE, or school psychological evaluation is gathered, the MDE process provides for an exchange of information and suggested outcomes for the

child. This is in the form of a report (Evaluation Report- ER or Gifted Written Report-GWR) that is shared with the parents, teachers, and Principal. The team may revise the report recommendations, but the final report must be completed within 60 school days of receiving the parent signature.

5. Meeting and NOREP/NORA: An IEP or GIEP meeting will follow this report to make a decision about your child's educational program. The IEP/GIEP meeting must occur within 30 days following the ER/GWR report date. A decision about a student's educational program is a team decision with the parents being the most important component of the team. When this decision is made, the parent will sign a Notice of Recommended Educational Program (NOREP) or Notice of Recommended Assignment (NORA), which notes if the student is or is not in need of special education services.

6. Confidentiality: Results of student testing and evaluation are confidential and are not shared unless the district has permission in writing to do so. Parents have the right to all of their students' records. Each school building office has copies of the Pennsylvania Department of Education regulations for special education programs, which are followed by our district. Copies are available to any parent upon request.

Student Assistance Program

The East Lycoming School District has established a Student Assistance Program to provide appropriate counseling and support services for the students experiencing problems with drugs, alcohol, and other dangerous substances, as well as issues relating to student mental health. The Student Assistance Program is designed to identify issues, including alcohol and other drugs, which pose a barrier to students' learning and school achievement. Student Assistance is not a treatment program but rather a systematic process whereby effective professional techniques are used to mobilize school resources in order to eliminate barriers to students' learning and school achievement. When the problem is beyond the scope of the school, the student and the family will be provided with information so they may access services within the community. The Student Assistance team members do not diagnose, treat, or determine appropriate services. The District encourages involvement of parents in all phases of the Student Assistance Program so as to underscore the parent's role and responsibility in the decision-making process affecting their children's education and in the successful resolution of student problems.

Student Assistance Emergency Phone Numbers – To Get Help Call: Any Emergency 911
Helpline 1-800-326-9577

Lycoming County Children Human Services
Crisis Intervention & Emergency 326-7895
Mental Health & Mental Retardation 1-800-525-7938
YWCA Wise Options (Abuse & Sexual Assaults) 323-8167
Alcohol & Drug 24-hour Helpline 1-800-562-1240
Alcoholics' Anonymous 327-2860 (Alateen) 1-800-356-9996
Narcotics Anonymous 327-2678
Shepherd of the Streets 322-6538
Diakon Family Life Services 322-7873
Behavioral Health Center 320-7525
Childline (Abuse) 1-800-932-0313
West Branch Drug & Alcohol 323-8543
Safe-2-Say 1-844-SAF2SAY

Visitors

All visitors must report to the office. Visitors will wear visitor tags. The administration has the right to not allow visitors a specified number of days before a vacation and at the end of school, or during special occasions.

Telephone Messages
The main office receives many telephone calls from parents, friends, employers, etc. requesting that a student be given a personal message. Only in the case of an emergency will a student be called out of class to receive a message. All calls due to a student being ill must go through the nurse.

Textbooks
In most instances, your textbook represents the basic tool of your trade. We urge you to guard it carefully and keep it covered at all times and to use it daily. If you are receiving a new book, ask your teacher how to "break it in". The student to whom the book was issued must pay for damaged, or lost books. If you lose your book, you will be expected to pay for it. Write your name and the teacher's name on the inside cover of the book.

Working Papers
The Pennsylvania Department of Labor and Industry requires all employed minors (under age 18) to be covered by an employment certificate. These certificates are issued at the high school office. A parent must apply for the application and present proof of the student's birth date. It is illegal to work before receiving the employment certificate from the school.

Policies

Athletic Complaint Policy

The East Lycoming School District provides a comprehensive interscholastic athletic program for its students. Personnel, supplies, and equipment are provided to ensure the implementation of school district and PIAA policies related to athletics. The Student, parent, or other individual who has an issue is encouraged to discuss the issue with the coach directly to resolve the issue at that level. Anyone still having an issue/complaint regarding an area dealing with the district's athletic program shall utilize the appropriate procedures and forms for registering the complaint.
Complaints shall be filed in a timely manner (within 15 days if related to a specific incident), thus, allowing a thorough comprehensive investigation of the complaint. All complaints shall be in writing, signed, and dated. Board Members may initiate an issue/complaint in writing on behalf of a constituent. An appropriate degree of confidentiality will be maintained throughout the complaint process. The following are the levels to be utilized for resolution of complaints. The completed issue/complaint forms shall be submitted to the grade level Principal.
Level I Athletic Director
Level 2 Senior High Principal
Level 3 Superintendent
Level 4 Board of Education
If a complaint is appealed to Level 4 the Board shall decide, after reviewing the written responses from levels 1, 2. 3 and written complaint, whether to hold a hearing regarding the complaint.
The administration reserves the right to intervene immediately into a situation that, in their judgment, impacts on the health or safety of children. The complaint form shall be used for all complaints. Additional documentation may be attached to the form. Copies of the policy shall be in the school district Board Policy Manual, district athletic manual, the individual team coach's manual, and the high school student handbook.

Notification of Rights under FERPA
The Family Educational Rights and Privacy Act (FERPA) affords parents and students over 18 years of age ("eligible students") certain rights with respect to the student's education records. These rights

are:
(1) The right to inspect and review the student's education records within 45 days of the day the School receives a request for access. Parents or eligible students should submit to the School principal [or appropriate school official] a written request that identifies the record(s) they wish to inspect. The School official will make arrangements for access and notify the parent or eligible student of the time and place where the records may be inspected.
(2) The right to request the amendment of the student's education records that the parent or eligible student believes are inaccurate, misleading, or otherwise in violation of the student's privacy rights under FERPA. Parents or eligible students who wish to ask the School to amend a record should write the School principal [or appropriate school official], clearly identify the part of the record they want changed and specify why it should be changed. If the School decides
not to amend the record as requested by the parent or eligible student, the School will notify the parent or eligible student of the decision and advise them of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.
(3) The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that FERPA authorizes disclosure without consent.
One exception, which permits disclosure without consent, is disclosure to school officials with legitimate educational interests. A school official is a person employed by the School as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); a person serving on the School Board; a person or company with whom the School has contracted as its agent to provide a service instead of using its own employees or officials (such as an attorney, auditor, medical consultant, or therapist); or a parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility. Upon request, the School discloses education records without consent to officials of another school district in which a student seeks or intends to enroll.
(4) The right to file a complaint with the U.S. Department of Education concerning alleged failures by the School District to comply with the requirements of FERPA. The name and address of the Office that administers FERPA are:
Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue, SW Washington, DC 20202-5920

Notification of Rights Under the Protection of Pupil Rights Amendment (PPRA)
PPRA affords parents certain rights regarding our conduct of surveys, collection and use of information for marketing purposes, and certain physical exams.
These include the right to:
Consent before students are required to submit to a survey that concerns one or more of the following protected areas ("protected information survey") if the survey is funded in whole or in part by a program of the U.S. Department of Education (ED)–
1. Political affiliations or beliefs of the student or student's parent;
2. Mental or psychological problems of the student or student's family;
3. Sex behavior or attitudes;
4. Illegal, anti-social, self-incriminating, or demeaning behavior;
5. Critical appraisals of others with whom respondents have close family relationships;
6. Legally recognized privileged relationships, such as with lawyers, doctors, or ministers;
7. Religious practices, affiliations, or beliefs of the student or parents; or
8. Income, other than as required by law to determine program eligibility.
- Receive notice and an opportunity to opt a student out of –
1. Any other protected information survey, regardless of funding;
2. Any non-emergency, invasive physical exam or screening required as a condition of attendance, administered by the school or its agent, and not necessary to protect the immediate health and safety of a student, except for hearing, vision, or scoliosis screenings, or any physical exam or screening

permitted or required under State law; and
3. Activities involving collection, disclosure, or use of personal information obtained from students for marketing or to sell or otherwise distribute the information to others.

- Inspect, upon request and before administration or use –

1. Protected information surveys of students;
2. Instruments used to collect personal information from students for any of the above marketing, sales, or other distribution purposes; and
3. Instructional material used as part of the educational curriculum. These rights transfer to from the parents to a student who is 18 years old or an emancipated minor under State law. The East Lycoming School District has developed policies, in consultation with parents, regarding these rights, as well as arrangements to protect student privacy in the administration of protected information surveys and the collection, disclosure, or use of personal information for marketing, sales, or other distribution purposes. The East Lycoming School District will directly notify parents of these policies at least annually at the start of each school year and after any substantive changes. The East Lycoming School District will also directly notify, such as through U.S. Mail or email, parents of students who are scheduled to participate in the specific activities or surveys noted below and will provide an opportunity for the parent to opt his or her child out of participation of the specific activity or survey. The East Lycoming School District will make this notification to parents at the beginning of the school year if the District has identified the specific or approximate dates of the activities or surveys at that time. For surveys and activities scheduled after the school year starts, parents will be provided reasonable notification of the planned activities and surveys listed below and be provided an opportunity to opt their child out of such activities and surveys. Parents will also be provided an opportunity to review any pertinent surveys. Following is a list of the specific activities and surveys covered under this requirement:

- Collection, disclosure, or use of personal information for marketing, sales or other distribution.
- Administration of any protected information survey not funded in whole or in part by ED.
- Any non-emergency, invasive physical examination or screening as described above.

Parents who believe their rights have been violated may file a complaint with: Family Policy Compliance Office U.S. Department of Education
400 Maryland Avenue, SW Washington, D.C. 20202-5920

NON-DISCRIMINATION POLICY

The East Lycoming School District does not discriminate on the basis age, sex, handicap, race, religion, creed, national origin, veteran status or political affiliation. Inquiries concerning Title VI, IX Section 504, or American Disabilities Act compliance should be directed to Mrs. Heather Burke, Business Manager, 349 Cemetery Street, Hughesville, PA 17737-1099. (570) 584-2131

TITLE IX SEX DISCRIMINATION

All institutions which receive Federal funds are required to comply with Title IX. This law sets up procedures to be followed by, in this case, public schools in order to avoid sex discrimination in the many facets of their operation (i.e. athletics, health, and physical education, subject selections, and hiring and firing of employees of the institution.) It likewise sets up a grievance procedure should a member feel aggrieved. Full information about this act and how to file a grievance can be found in the high school library and in the libraries of the several elementary schools. The business manager of the East Lycoming School District is the source person in the event more direct information is required.

Phone Numbers
District Office: 584-2131
High School Office: 584-5111
Attendance Hot Line: 584-2161
Senior High Principal: 584-5111
Junior High Principal: 584-5111
Counseling Office: 584-5113
Business Manager: 584-2131
Athletic Director: 584-6384

School Nurse: 584-5901
East Lycoming School District Website www.elsd.org

McKinney-Vento Homeless Education Program
MCKINNEY-VENTO HOMELESS ASSISTANCE ACT:

The Education for Homeless Children and Youth (EHCY) program is authorized under Title VII-B of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.) (McKinney-Vento Act). The McKinney-Vento Act was originally authorized in 1987 and most recently reauthorized in December 2015 by the Every Student Succeeds Act (ESSA).1 The McKinney-Vento Act is designed to address the challenges that homeless children and youths have faced in enrolling, attending, and succeeding in school.

Under the McKinney-Vento Act, educational agencies must ensure that each homeless child and youth has equal access to the same free, appropriate public education, including a public pre-school education, as other children and youths. Homeless children and youths must have access to the educational and related services that they need to enable them to meet the same challenging State academic standards to which all students are held. In addition, homeless students may not be separated from the mainstream school environment. Local Educational Agencies are required to review and undertake steps to revise laws, regulations, practices, or policies that may act as barriers to the identification, enrollment, attendance, or success in school of homeless children and youths.

The law indicates that the LEA liaison shall ensure that all homeless children, youth and families are identified through coordinated activities with other entities.

DEFINITION OF HOMELESS (MCKINNEY-VENTO ACT SEC. 725 (2); 42 U.S.C. 11435 (2)):
CHILDREN WHO LACK A FIXED, REGULAR, AND ADEQUATE NIGHT TIME RESIDENCE:

"Doubled up" – Sharing the housing of others due to the loss of housing, economic hardship, or similar reasons.

Living in motels, hotels, trailer parks, camping grounds, due to lack of adequate alternative accommodations.

Living in emergency or transitional shelters.

Living in a public or private place not designed for humans to live.

Migratory children living in above circumstances.

Living in cars, parks, abandoned buildings, substandard housing, bus or train stations, or similar settings.

Unaccompanied Youth – Children or youth who meets the definition of homeless and not in the physical custody of a parent or guardian.

Residency and Educational Rights:

Students who are in temporary, inadequate and homeless living situations have the following rights:

Immediate enrollment in the school they last attended or the school in whose attendance area they are currently staying even if they do not have all of the documents normally required a the time of enrollment;

Access to free meals and textbooks, Title I and other educational programs and other comparable

services including transportation;

Attendance in the same classes and activities that students in other living situations also participate in without fear of being separated or treated differently due to their housing situations.

When a student is identified as being McKinney-Vento eligible, staff will:

Assist with enrollment, monitor school attendance and arrange transportation (preK-8 students)

Provide school supplies and other school related materials as needed.

Advocate for and support students and families through school and home visits.

Set clear expectations for student behavior, attendance and academic performance.

Assist students/families access with community services.

Assist students/families with access to tutoring, special education and English language learner resources.

Assist students so they can participate in sports, field trips, and school activities regardless of their ability to pay or to provide their own transportation.

For additional information, contact LEA Homeless Liaison at 570-584-2131.

School Board Policies with web link

Additional required notifications can be viewed at the link below:

go.elsd.org/additional

The following policies are available via the web link listed above. Go to the web link to view the policies.

105.1 - Review of Instructional Materials by Parents/Guardians and Students
113 - Special Education
114 - Gifted Education
123 - Interscholastic Athletics
138 - Language Instruction Educational Program for English Learners
142 - Migrant Students
200 - Enrollment of Students
203 - Immunizations and Communicable Diseases
204 - Attendance
209 - Health Examinations/Screenings
210 - Medications
210.1 - Possession/Administration of Asthma Inhalers/Epinephrine Auto-Injectors
216 - Student Records
217 Graduation
218 - Student Discipline
218.1 - Weapons
221 Dress and Grooming
222 - Tobacco and Vaping Products
226 - Searches
227 - Controlled substances/paraphernalia
235 - Student Rights and Responsibilities

235.1 - Surveys
237 - Electronic Devices
238 - Student Acceptable Use of Computer Network System/Internet
247 - Hazing
249 - Bullying/Cyberbullying
250 - Student Recruitment
251 - Homeless Students
707 - Use of School Facilities
716 - Integrated Pest Management Notification
806 - Child Abuse
808 - Food Services
810.2 - Transportation - Video/Audio Recording
824 - Maintaining Professional Adult/Student Boundaries
904 - Public Attendance at School Events
906 - Public Complaint Procedures
918 - Title 1 Parent and Family Engagement

EAST LYCOMING ELEMENTARY SCHOOLS

Ashkar ~ Ferrell ~ Renn

Elementary Handbook 2023-2024

Joseph C. Ashkar	**340 Broad Street, Hughesville, 17737**	**570-584-5121**
George A. Ferrell	**34 Court Street, Picture Rocks, 17762**	**570-584-3341**
Carl G. Renn	**183 School Lane, Lairdsville, 17742**	**570-584-3070**

Handbook & forms available at http://www.elsd.org

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Mission Statement

The East Lycoming School District, in partnership with its community, is committed to excellence. Our mission is to inspire and empower all students to reach academic success and live with integrity.

Vision Statements

EAST LYCOMING SCHOOL DISTRICT

Wellness Before Academics and Community Before Consequences

Learning of Every Student is My Responsibility

Effectiveness is Determined by Character, Relationships, and Competence.

Positive Transparent Communication Builds Trust and Determines the Outcome

Passion Drives Learning. Find Yours. Share It.

We believe in:

- Maintaining positive collaboration with parents, students, business leaders, staff, and community members in order to build healthy relationships.
- Preparing all students to maximize 21st century skills with relevant experiences.
- Providing educational programs that respect individual differences and diversity.
- Teaching students to become responsible, productive citizens in a global society.
- Achieving excellence through rigorous and relevant educational opportunities.
- Holding each individual accountable for his or her own decisions
- Helping each student identify his or her own strengths to reach full potential.
- Promoting passion for learning.
- Communicating high expectations to promote high achievement.
- Creating lifelong learners

SPARTAN
P.R.I.D.E.

Character education is the process of helping students develop and practice core ethical values that our diverse society shares and holds important. Core characteristics of and character education programs could be, but are not limited to: respect, responsibility, trustworthiness, caring, integrity, honesty, perseverance, discipline, excellence, and citizenship. The core character traits that will guide our character education, called **"Spartan P.R.I.D.E.,"** are as follows: **P**erseverance, **R**espect, **I**ntegrity, **D**iscipline, and **E**xcellence.

Spartan P.R.I.D.E. Pledge:

I commit to Spartan Pride by practicing the following:
Perseverance
Respect
Integrity
Discipline
Excellence
Spartan PRIDE begins with ME!

STUDENT RESPONSIBILITIES

Student responsibilities are determined by the rules and regulations shared by the Pennsylvania State Board of Education. These responsibilities are:

- Regular school attendance, conscientious effort in classroom work, and compliance with the school rules and regulations. Most of all, students share with the administration and faculty a responsibility to develop a climate within the school that is conducive to wholesome learning and living.
- Not to interfere with the education of his or her fellow students.
- It is the responsibility of each student to respect the rights of teachers, students, administrators and all others who are involved in the educational process.
- To express their ideas and opinions in a respectful manner.

To conform with the following:

- Attend school daily and be on time.
- Be aware of all rules and regulations for student behavior and conduct themselves in accordance with them.
- Volunteer information in matters relating to the health, safety and welfare of the school community and the protection of school property.
- Dress and groom to meet fair standards of safety and health, and not to cause substantial disruption to their education process.
- Assist the school staff in operating a safe school for all students who are enrolled.
- Comply with Commonwealth and local laws.
- Exercise proper care when using public facilities and equipment.
- Make up work for legal or excused absences.
- Pursue and attempt to complete satisfactorily the course of study prescribed by the Commonwealth and the local school authorities.
- Report accurately and not use indecent or obscene language.

ARRIVAL TIME & LEAVING SCHOOL WITHOUT PERMISSION

Students are expected to arrive at the elementary school by 8:00 AM. If a child arrives after 8:15, he/she and the parent/guardian must check in at the office and will be marked tardy. **No student should be dropped off prior to 7:30 AM.** Appropriate supervision is not at the buildings. All students should report directly to the assigned areas in each building as soon as they arrive. Students must report to the cafeteria for breakfast starting at 7:30 AM. No one is to leave the school property without permission from the office. Doing so will necessitate disciplinary action. **Only school students are permitted to enter the building without prior approval.**

ADMISSION GUIDELINES /IMMUNIZATIONS

All students are eligible to enter kindergarten if they have reached the age of five by September 1st and have the following immunizations:

- Four doses of tetanus, diphtheria, and acellular pertussis (One dose on or after the fourth birthday)*

- Four doses of polio (4th dose on or after 4th birthday and at least 6 months after previous dose given)**
- Two doses of measles, mumps, rubella ***
- Three doses of hepatitis B
- Two doses of varicella (chicken pox) vaccine or evidence of immunity

**Usually given as DTP or DTaP or if medically advisable, DT or Td*

***A fourth dose is not necessary if the third dose was administered at age four years or older and at least six months after the previous dose.*

****Usually given as MMR*

These requirements allow for the following exemptions: medical reason, religious belief, or philosophical/strong moral conviction. Even if your child is exempt from immunizations, he or she may be excluded from school during an outbreak of vaccine preventable disease. Pennsylvania's school immunization requirements can be found in 28 PA.CODE CH.23 (School Immunization).

LEAVING SCHOOL EARLY OR GOING HOME

Students may leave school early (prior to regular dismissal) for circumstances such as a doctor's appointment or a family emergency. **Leaving early for other reasons is strongly discouraged**.

If parents/guardians know that their child will need to leave early, they should send a note to the teacher/office that morning stating the time and reason. When picking up a student, parents/guardians are to report to the main office first. **The parent/guardian must sign-out any student who is leaving early at the office**. The secretary will then call the student to the office. The principal may conference with the parents if a child frequently leaves early.

For the protection of all students, a parent/guardian should send a note anytime a child is to ride a different bus or be picked up by an adult, other than the parent (including relatives). Please provide the school with a current copy of any court order, which lists special arrangements the school is expected to follow.

COMPULSORY ATTENDANCE AND TRUANCY ELIMINATION PLAN

ATTENDANCE

A. Compulsory Attendance Requirements

Compulsory school age refers to the period of a child's life from the time the child enters school until the age of seventeen or graduation. It is mandatory for all children of compulsory school age to attend school in which the subjects and activities prescribed by the Standards of the State Board of Education are taught.

The Pennsylvania Supreme Court has ruled that "once a parent/guardian elects to enroll a child in a public kindergarten program offered by a school district….the child has 'entered school' and it is the duty of the parent or guardian to comply with Pennsylvania's compulsory school attendance laws".

B. Attendance Excuses

There will be days that children may not be able to attend school due to illness. If a parent wishes to pick up homework assignments at the end of the school day, he/she must call the office preferably in the morning before 10:00. For the convenience of our parents, answering machines, voice mail and e-mail have been installed in each of the elementary building offices. Parents/guardians may contact in the evening or before school opens to report an absence and/or request work. (Refer to Board Policy # 204 for complete policy)

Upon returning, the student must bring in a written excuse within three days, or the absence will be considered as "illegal". The excuse should be given to their homeroom teacher or office and must include:

--The students' name
--The dates of absence
--The reason for absence
--The signature of the parent

C. Categorizing Absences: What Is Unlawful Absence From School?

All absences should be treated as unlawful until the school district receives a written excuse explaining the reason(s) for an absence. Parents/guardians and students should submit the written explanation within **three calendar days of the absence** and should be informed that if they fail to provide a written excuse within three days of the absence they will be considered illegal.

D. Lawful Absence From School

Pennsylvania law broadly defines absences as excused when a student is prevented from attendance for mental, physical, or other urgent reasons. ELSD considers illness, family emergency, death of a family member, medical or dental appointments, authorized school activities, and educational travel with prior approval as the only lawful absences.

E. Family Excursions

Parents/guardians may apply to the elementary principal for an "excused absence" when taking a child from school for a trip or family vacation. The trip (vacation) may not exceed ten consecutive school days or twelve cumulative days per year for two or more trips. The student must make up missed assignments within one week after the last day of absence.

The parents/guardians are expected to complete the Family Vacation Request Form, which is available in each school office or on the ELSD web page, at least one week before the scheduled absence and make arrangements with the classroom teacher to get the assignments, which is expected to be completed.

F. Cumulative Lawful Absences

A maximum of **ten days** of cumulative lawful absences, verified by parental or doctor notification, may be permitted during a school year. All absences beyond ten cumulative days should require an excuse from a physician.

Under Section 11.24, students who miss ten consecutive school days shall be dropped from the active membership roll unless the school is provided with evidence the excuse is legal or the school is pursuing compulsory attendance prosecution.

G. Illegal Absences – Habitual Truancy

Habitual truancy negatively impacts a child's school performance and increases the likelihood of juvenile delinquency. The School Code defines habitually **truant** as absence for more than three (3) school days or their equivalent following the first notice of truancy given after a child's third unlawful absence. **Therefore, only three (3) unexcused or illegal absences are permitted per year.** The parents will be notified of the illegal absences by mail, email or phone. **Student(s) need a doctor's excuse after 10 days of legal or illegal absences. If a child of any age continues to be truant after the above actions have been taken, then citations will be**

filed with the local magisterial district judge citing the child's continued truancy. Every parent/guardian is subject to penalties, if requirements are not met. *According to the truancy law, the penalties for parents and their child is (1) up to $300.00/day illegally absent, and (2) loss of license for 90 days for the child.*

Special Note: According to Pennsylvania School Code, students/parents have three (3) days following an absence to submit to the school in writing the reason for the absence. Any excuse forms not turned in within the 3-day requirement, automatically is an unexcused absence.

H. Parental Notification Concerning Absences

1. After a student has accumulated three unexcused absences
2. After a student has accumulated their fourth unexcused absence
3. After a student has accumulated their fifth unexcused absence requesting a meeting with the administration/Truancy Advisory Panel
4. After a student has accumulated their tenth absence, excused or unexcused, the student may be required to have a doctor's excuse for future absences to be excused.

TARDY

- Any student who arrives after 8:15 A.M. will be considered tardy. A student will be excused for doctor appointments and dental appointments.
- If your child accumulates **five** tardies during the school year, their teacher will contact you to see if they can assist with this problem.
- If your child accumulates **ten** tardies during the school year, the principal will contact you. A conference may be requested at that time.
- If this behavior continues your child may be assigned an after school "work session" to make up time missed. This does not apply to students who were late due to doctor, and/or dental appointments. You will be required to provide us with an excuse from your doctor for verification.

HOMEWORK

All homework assignments should be defined as an independent project and/or activity involving practice and/or review of a previously instructed concept or skill. Assignments are to be completed by the student at home and should be able to be without assistance. Homework

assignments should never last more than one hour. They are not meant to frustrate or overwhelm a child. If either of these things occurs, please contact your child's teacher.

Student Expectations

- Be responsible for taking and returning all necessary materials to and from school (books, papers, Chromebooks, etc.)
- To complete assignments and return on due date
- To complete assignments neatly and legibly
- Will put best effort forth to complete daily assignments accurately

Teacher Expectations

- All homework assignments will be posted in the classroom
- Teachers will check for understanding with their students at the time assignments are given
- Will give 3 days prior notice for most major tests
- All assignments will be checked and reviewed by the teacher
- Will notify parents after 3 missed assignments

Parent Expectations

- Will provide an established time every night
- Will provide a structured place with necessary materials
- Will check for completeness and neatness
- When requested, will sign assignment book and/or assignment sheet
- Will ask child nightly about assignments
- Will send a note to school when circumstances do not allow a child to finish homework

COMPLETION OF CLASSWORK/HOMEWORK ON TIME

It is each student's responsibility to fully complete classroom work and homework and return it to the teacher on the date and at the time designated.

Students who have been absent due to illness, will generally be given additional time to complete essential assignments.

Students are expected to make up all incomplete work as soon as possible. If a student has incomplete or missing assignments in a particular class, the teacher of that class will notify the parents/guardians.

LIBRARY BOOKS/TEXTBOOKS RESPONSIBILITY

Students are expected to keep their textbooks and library books in good condition. Parents, as legal guardians, are responsible for the school materials given to their child. Report cards will be held in June until all materials are returned or paid for in full.

SPECIALIZED SUBJECTS/SUPPLEMENTAL COMPUTER INSTRUCTION

Elementary students receive weekly instruction from certified specialists in the following subjects:

ART	Gr. K - 6	30 minutes/week
MUSIC	Gr. K - 6	30 minutes/week
PHYSICAL EDUCATION	Gr. K - 6	60 minutes/week
LIBRARY	Gr. K – 6	30 minutes/week
CHORUS (optional)	Gr. 5 & 6	30 minutes, 1 time/week

Participation in chorus requires the student's participation in two annual concerts and the rehearsals prior to the performances.

BAND (optional) Instrumental Gr. 5 & 6 students -1 time/week

Parents must sign the Hughesville Band Registration Form to admit their child into the program. Band students are required to attend all performances during the school year. Students must attend all band classes/rehearsals (1 per week). Students must also attend all weekly band lessons (1 per week) to prepare for band class. The elementary band program is also a training program providing the prerequisite skills that are needed to participate in the Hughesville High School Spartan Band. Band students receive a band grade on their report card along with a detailed evaluation record for each nine-week period.

COMPUTER

Each student receives, when appropriate, technology enhanced and guided instruction and practice. Students Grades Pre-K through Fifth, will not be one to one.

INTERNET

The Internet is used to support education by providing access to unique resources and the opportunity for collaborative work. In order for a child to use this resource, a contract signed by the student, parents, and teacher must be on file. Internet use is under the direct supervision of a teacher. Inappropriate use will result in disciplinary consequences and loss of privileges.

NUTRITION GUIDELINES

The East Lycoming School District Board of Education approved a Wellness Policy on Physical Activity and Nutrition. The nutrition guidelines for schools in regards to: Lunches, Fundraisers, Classroom Parties/Holiday Celebrations, and Rewards in the classroom are addressed in the policy. Nutrition, Inc., the district's contracted food service, is taking the necessary steps to ensure that school lunches and snacks sold meet the requirements. The PTA, PTAC, PTO, and school staff have been apprised of the acceptable standards of items for sale for fundraisers and rewards **during** school hours. We are looking for cooperation and assistance from families with the implementation of the section of Classroom Parties/Holiday Celebrations.

This section reads:

Classroom parties will offer minimal amounts of food (maximum 2-3 items) that contain added sugar as the first ingredient (see added sugar*) and provide the following:

- Fresh fruits and vegetables
- Water, 100% fruit juice or milk

(*Added sugar includes: brown sugar, corn sweetener, corn syrup, dextrose, fructose, fruit juice concentrate, glucose, high fructose corn syrup, honey, invert sugar, lactose, maltose, malt syrup, molasses, raw sugar, sucrose, sugar, syrup)

Birthday treats do not fall under party guidelines, but we strongly encourage parents to seek healthy choices.

NUTRITIONAL SNACK/MORNING BREAK

A snack time may be provided each day. Students are allowed to eat a nutritional snack at that time. Suggestions for healthy snacks include: fruit, raw vegetables, beef sticks, trail mix, seeds, and nuts, crackers with peanut butter or cheese, pretzels, popcorn, granola bars, pudding, or applesauce. **No candy, gum, or soda is allowed for snacks.**

ELSD NUTRITION CHARGE POLICY

All students are expected to have lunch every day. If a student comes to school without a lunch and does not have a note from their parent excusing him/her from lunch, it is expected that the child will charge the cost of the lunch so he/she will be able to eat that day.

It is strongly recommended that students have a lunch which is low in sugar and fat. Further, bringing soda to school is strongly discouraged.

In order to establish a uniform practice concerning student charges for meals:

1. When a student owes money for five (5) or more school food program meals, the district shall make at least two (2) attempts to contact the student's parent/guardian and shall provide the application for free/reduced-price school meal benefits to the parent/guardian to apply for benefits under federal school meal programs. The district will provide assistance to parents/guardians applying for free/reduced-price school meal benefits. Communications regarding money owed by a student for school meals shall be made to the student's parent/guardian, not the student.

2. No a la carte items can be purchased by any student:
   a. When there is a negative balance in the account.
   b. If there are insufficient funds to cover the items being purchased.
   c. Kindergarten milk debts will be deducted from accounts monthly.

3. Cafeteria accounts can be managed online at schoolcafe.com. Online, parent(s)/guardian(s) can view balances, receive email notifications and/or make deposits to their children's accounts.

SchoolCafe provides parents with the ability to prepay for meals, monitor student cafeteria purchases, receive email notifications for low account balances, set up automatic payments and place spending limits on purchases.

How do I enroll?

1. Go to www.schoolcafe.com.
2. Create an account and add your student(s).
3. Make payments to student accounts and set up for automatic payments (optional).

If you have further questions, please go to www.schoolcafe.com and select the FAQ link. If you need assistance with the enrollment process, please call Michele Hicklin at (570) 584-0194.

4. At the end of the school year, all balances, both positive and negative, will be carried into the next school year.

Collection of Unpaid Meal Charges

Parent(s)/Guardian(s) are responsible for unpaid meal charges. If unpaid meal charges are not paid in full, the charges are considered delinquent debt. The district will work closely with parent/guardian(s) to create a repayment plan. The district reserves the right to forward delinquent debt to an outside Collection Agency and/or District Magistrate for payment.

Collection of Non-Sufficient Funds (NSF Checks)

A written notice will be sent to the parent(s)/guardian(s) explaining a deduction from the student's account in the amount of the non-sufficient funds, plus additional fees. The notice will also include the parent(s)/guardian(s) responsibilities regarding non-sufficient funds and request that funds be deposited within 15 days. The notice will provide that if non-sufficient funds are not paid in full within 15 days of

the written notice, then the school district will forward the debt to the Magisterial District Court for payment, plus filing fees.

Your cooperation in this matter is greatly appreciated. Menus can be viewed at http://eastlycoming.nutrislice.com

IMPORTANT CLARIFICATION: The East Lycoming School District does participate in the National School Lunch Program for free and reduced priced meals. However, the **District does provide free Breakfast and Free Lunch for Free or Reduced** for eligible parents. Applicants can obtain the appropriate form request at https://www.elsd.org/. If your student wishes to have a snack you would need to provide funds in the student's account to allow them to make that purchase. If parents/guardians do not wish to give their children this option, please contact the cafeteria.

FREE AND REDUCED MEALS

Applications for free and reduced meals are completed online through School Cafe. Applications must be submitted before the end of September for review of qualification in the new school year. Students without free or reduced applications completed by October 5, 2023 will be placed on full paid status. Charges incurred on full paid status are the responsibility of the parent/guardian. Please contact the District Office at 570-584-2131 with questions regarding applications.

ELEMENTARY MEAL PRICES

Breakfast: *Free for all students*

Lunch: $2.05 Free and Reduced Lunch-*Free*

Applicants can apply for Free or Reduced Lunch at https://www.elsd.org/

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA. Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at, http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

(1) Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW Washington, D.C. 20250-9410

(2) Fax: (202) 690-7442; or

(3) E-mail: program.intake@usda.gov.

This institution is an equal opportunity provider.

HEALTH ROOM INFORMATION

RECOMMENDATION FROM THE SCHOOL NURSE ON ATTENDANCE

BASED ON GUIDELINES FROM THE AMERICAN ACADEMY OF PEDIATRICS AND PENNSYLVANIA DEPARTMENT OF HEALTH

(Please refer to Board Policy 210 on www.elsd.org for the entire policy)

Keep your child home from school when:

- Their temperature is 100 degrees or more prior to school in the morning, or higher temperature associated with cold-like symptoms. They should be fever-free for at least 24 hours (without the use of fever reducing medication like Tylenol or Ibuprofen) before returning to school.
- They vomited the morning before school.
- They have persistent diarrhea or diarrhea not contained.
- They have red eye(s) accompanied with drainage or matting.
- They have been diagnosed with an infection (such as "pink eye", strep throat, MRSA, impetigo). They should be on an antibiotic for at least 24 hours before returning to school.

MEDICATION POLICY

In accordance with the recommendation of the PA Department of Health, the student will be given medication only if there is a **DIRECT WRITTEN ORDER BY A PHYSICIAN.**

The student, a parent, a guardian, or responsible adult, who is acting on behalf of the student, should bring the medication and the properly completed form(s) to the nurse's office. The school nurse or an individual designated by the building principal will give the medication to the student. All medication will be kept in a locked area (i.e. drawer, security box, or cabinet). At the end of the designated time period, which shall be set by the physician, all unused medication will be returned or destroyed.

The "Request To Administer Medication" form must be completed by the parent/guardian and **PHYSICIAN BEFORE** any prescription or non-prescription medication will be administered, this includes all asthma inhalers. The form is available at the nurse's office and on the school website. It must contain the following information:

1. Name of student
2. Name of medication
3. Purpose of medication
4. Amount and time medication is to be given
5. Signature of parent/guardian and physician

Acetaminophen (Tylenol) and Caladryl Clear/Aveeno will only be given in accordance with the non-prescription medication protocol established by the school's health care provider and written consent from the parent/guardian obtained from the student's emergency card. Nurse discretion will be used to determine the need versus the risk of administering Acetaminophen.

The request to carry an inhaler must be specifically written on the prescription order form by the licensed prescriber and the self-administration of medication protocol must be completed.

All medication must be in the original pharmaceutically dispensed and properly labeled container (may not be written on by the parent/guardian)**.** Medications sent in Tupperware/plastic containers, envelopes, or plastic bags will not be administered to the student.

Medication can only be given during school when failure to take such medication would jeopardize the health of the student. The **first dose** of any medication **must** be given at home. The parent/guardian will be responsible for the cutting of tablets.

Unused/Expired Medication:

1. Parent/guardian will be requested to pick up unused/expired medication
2. If the parent/guardian does not pick up the medication by the last day of the school year, the school nurse will need to destroy/discard the medication. A school district employee will witness this act if the medication to be discarded is a controlled substance.

A new order must be obtained each school year as a written order expires at the end of the school year in which the order was written.

IMMUNIZATIONS
Commonwealth of Pennsylvania

FOR ATTENDANCE IN ALL GRADES:

- Four doses of tetanus, diphtheria, and acellular pertussis (One dose on or after the fourth birthday)*
- Four doses of polio (4th dose on or after 4th birthday and at least 6 months after previous dose given)**
- Two doses of measles, mumps, rubella ***
- Three doses of hepatitis B
- Two doses of varicella (chicken pox) vaccine or evidence of immunity

**Usually given as DTP or DTaP or if medically advisable, DT or Td*

***A fourth dose is not necessary if the third dose was administered at age four years or older and at least six months after the previous dose.*

****Usually given as MMR*

Children ATTENDING 7th grade need the following:

One dose of tetanus, diphtheria, acellular pertussis (Tdap)
(If five years has elapsed since last tetanus immunization)
One does of meningococcal conjugate vaccine (MCV)

These requirements allow for the following exemptions: medical reason, religious belief, or philosophical/strong moral conviction. Even if your child is exempt from immunizations, he or she may be excluded from school during an outbreak of vaccine preventable disease. Pennsylvania's school immunization requirements can be found in 28 PA.CODE CH.23 (School Immunization).

PEDICULOSIS (HEAD LICE AND/OR NITS)

Head lice are tiny wingless parasitic insects that can live on the head and scalp of people, especially children. They are about the same size as a sesame seed. The nits or eggs are very tiny; half the size of a pinhead and very difficult to see. The nits vary in color from yellowish-brown to pearly white and are teardrop shaped. Head lice are usually transmitted through close, personal contact. Lice respect no one and no one is immune from them; no matter how clean.

1. Any student suspected of head lice or nits will have his/her head inspected by the school nurse. The parent/guardian or authorized party will be contacted, if the student needs to be taken home. An exclusion letter and instruction for the treatment will be given to the parent/guardian at the time of exclusion. The exclusion letter must be completed prior to the child returning to school.
2. After the student's hair is properly treated and every nit removed from the hair, the parent/guardian will notify the nurse and return to the school with the student. The nurse will inspect the hair in the presence of the parent/guardian and determine if the child may be permitted to resume school activity. If the child is not able to return, procedure for re-entry will be repeated. Please note that absences more than 48 hours after the exclusion will require a doctor excuse.
3. There **will not** be a general notification when lice are found within a classroom.

ALCOHOL, TOBACCO, OTHER DRUGS, DANGEROUS INSTRUMENTS, AND LOOK-ALIKES

Uses of tobacco, alcohol, drugs (without a doctor's prescription), weapons, and dangerous/potentially dangerous instruments, in any form, are prohibited on school property by School Board Policy. Look-alikes are also prohibited. These are not to be brought into school by students under any circumstances. **If a student is found possessing any of the above items, he/she may be suspended and will possibly have to face other consequences,** which **may include but are not limited to consequences listed under the Severe Misbehavior Section of the handbook.**

SEARCHES AND SURVEILLANCE ON SCHOOL PROPERTY

Desks, books, school issued Chromebooks and lockers are the property of the school and the school has the obligation to insure that they are used properly. A search may be conducted, with reasonable cause, at any time to protect the health, welfare, and safety of the children and the educational process. The principal or his/her designee will conduct searches.

A search of a student's personal property (i.e. book bag, articles of clothing, etc.) may be conducted, with reasonable cause, to protect the health, welfare, and safety of the children and the educational process. The principal or his/her designee, in the presence of another

professional employee, will conduct these. Students may be subject to recorded surveillance throughout the day. Tape recorders, cameras, and video/audio recorders may be used to monitor activities on buses, in classrooms, hallways, the cafeteria, and in other locations on school property, with administrative approval. Students may be subject to disciplinary action, based on the recorded information, after a thorough investigation and conference.

FIRE DRILLS/SAFETY DRILLS

For the safety of all students, fire drills are conducted monthly, minimum of two yearly intruder drills, and weather drills annually. During all such drills, students are to follow directions and move from the classroom quickly and in an orderly manner.

FIELD TRIPS

The East Lycoming School District is excited to offer many opportunities for its students to participate in field trips throughout the school year. Educational opportunities outside the classroom walls are viewed as a crucial component of all students' education.

With the safety of students being a paramount concern for any school district, we reserve the right to cancel trips based on reasonable information that may cause undue harm to students. With every trip there is a certain element of risk. However, no matter what the situation, every effort will be made to ensure the safety of our students.

Parents can opt their child out of participating in an out-of-school trip. We completely understand and respect the decision of any parent/guardian when it comes to the safety of children. For those students who do not participate in field trips, an appropriate educational activity will be provided by school personnel. The building principal has the final decision on children participating in any out-of-school trip.

***Parents accompanying students on school-sponsored trips are required to obtain correct clearances. See page 23 for details.**

ASSEMBLIES

Students are expected to always be on their best behavior, especially when attending assembly programs and field trips outside the regular classroom. There are often many people at the event

and it is important that everyone follow the directions being given so everyone can safely enjoy the program.

Students should:

1. Enter and leave quietly in order to hear directions.
2. Pay attention to where they are going as they move along.
3. Follow all directions given by any adult in charge.
4. Demonstrate appropriate audience participation such as clapping and cheering.
5. Not participate in any form of disorderly behavior such as foot stomping, whistling, booing, pushing, or shoving.

FIELD TRIP EXPECTATIONS

1. Follow bus rules.
2. Listen and show respect to presenters, tour guides, chaperones, or other adults.
3. Stay with chaperones at all times.
4. Report any suspicious/inappropriate behaviors to adults in charge.

ITEMS PROHIBITED IN SCHOOL

Our goal is for the school to remain a safe and effective learning environment. Unless there is special permission from a teacher or school personnel, the following items are **NOT** to be brought in by students:

- cameras, toys, and electronic games
- squirt guns and any water-holding device
- glass containers (use plastic)
- items for sale
- skateboards, roller blades, scooters, or look a likes
- collector cards (baseball, Pokemon, etc.)
- knives, sharp objects, weapons, or look-alikes
- any item which interferes with instruction or causes a distraction

All cell phones must remain out of sight and turned off during school hours. Violation of this rule will result in the cell phone being confiscated and held in the office. Students are not permitted to use cell phones for the purpose of taking or showing pictures. If a student is found taking or showing pictures in the school, he/she will be referred to the principal. The cell phone will only be returned to the parent/guardian.

Students who violate this policy may receive a disciplinary consequence. If a student repeatedly violates this section, the items in question may be confiscated, sent to the principal's office, and redeemed only after a parent-student-principal conference. The school district is not responsible for personal items brought in by students.

DRESS CODE

(Refer to Board Policy 221 at www.elsd.org for complete policy)
Students are expected to keep themselves well-groomed and neatly dressed. Any clothing, which might be distracting to the learning process or offensive to other students or teachers, will not be permitted. **CLOTHING WHICH PROMOTES ACTIVITIES THAT OUR YOUNG STUDENTS SHOULD NOT BE ENGAGING IN IS ALSO NOT ALLOWED**, (i.e. T-shirts which advertise various types of alcohol, cigarette products, drugs, violence, weapons, disrespect, or inappropriate use of language).
Students wearing such clothing will be asked to cover it up, turn their shirt inside out, change into other emergency clothing available at school, or call their parents for different clothing. Students unable or refusing to do one of the above will spend the day in the office.

- Clothing or face covering that states profanities or advertised drugs or alcohol is prohibited. Students may be required to wear certain types of clothing while participating in physical education class. Students may not wear items posing harm to the health and/or safety of student(s).
- Under garments should not be seen.
- No exposed stomach.
- Shorts, dresses, and skirts need to be appropriate length for school.
- No hats or sunglasses may be worn in the buildings.
- No shoes with cleats may be worn in the buildings.
- Under normal conditions, coats should not be worn in class.

For the safety of your child please be sure their footwear is appropriate for school. The administration will have the final interpretation and enforcement of the dress code. It may establish specific rules as needed.

PHYSICAL EDUCATION CLASS: Students participate in gym two times per week. Students should come to school prepared for gym class.

EAST LYCOMING SCHOOL DISTRICT

SCHOOL BUS CONDUCT POLICY

Bus riding is a privilege and should not be abused. It is suggested students arrive at the bus stop 5–10 minutes prior to the designated time of pick-up. All students are expected to follow the general school rules when riding a bus:

1. Follow all directions.
2. Stay in your seat.
3. Keep hands, feet, and objects to yourself.
4. Be respectful. No fighting, teasing, talking back, or inappropriate language.

The East Lycoming School District will exercise the option to remove a student from riding a school bus to and from school for any of the following reasons:

1. Constantly distracting the driver's attention.
2. Fighting or annoying another student.
3. Refusing to remain seated.
4. Throwing any object while on the bus.
5. Willfully destroying any part of the bus.
6. Using tobacco products on the bus.
7. Eating or drinking on the bus.
8. Persistent littering on the bus.
9. Using obscene language.
10. Damaging emergency equipment.
11. Arms and hands extended from the bus.
12. Failure to respect the driver's authority.
13. Other just causes. (Description)

The offenses for which a student is denied bus privileges will be handled as follows:

1. First offense: Warning letter
2. Second offense: One-day suspension
3. Third offense: Three-day suspension
4. Fourth offense: Five-Day suspension
5. Fifth offense: Ten-day suspension
6. Sixth offense: Suspension for the remainder of the school year

- **Students may jump steps depending on the severity of the offense.**
- **Building Principals have the final decision as to the progression of discipline.**

EAST LYCOMING SCHOOL DISTRICT
BUS POLICY ADDENDUM

A written request is required from a parent or guardian giving permission for a student to get off the bus at any location other than their assigned bus stop. The written request should be given to the school secretary in the morning. School administrators may grant exceptions only.

Students may only leave the bus to ride with a parent or family member if permission to do so is granted by a school administrator. If the bus is in route, the
the driver may grant permission. (Refer to Board Policy 810.2 Transportation Video/Audio Recording for complete policy)

DISTRICT/STATE OF PENNSYLVANIA
DISCIPLINE GUIDELINE

The East Lycoming School District Board of Education has the authority to make reasonable and necessary rules governing the conduct of students in school, as provided by section 1317 of the School Code of the Commonwealth of Pennsylvania. In accordance with the statute, every teacher, vice principal, and principal in the public schools shall have the right to exercise the same authority as to the conduct and behavior over the pupils attending his school, during the time they are in

attendance, including the time required in going to and from their homes, as the parents, guardians or persons in parental relation to such pupils may exercise over them.

ELEMENTARY STUDENT POSITIVE BEHAVIORS PROGRAM

OUR GOALS

1. Provide a safe learning environment conducive to learning.
2. Establish a UNIFORM program - K-6, which emphasizes reinforcement of POSITIVE behavior and the re-teaching of expected behaviors, when necessary.
3. Have Expected Student Positive Behaviors posted in every room.
4. Make students aware of the Expected Behaviors.
5. Develop a plan for communicating effectively and positively with parents.
6. Require student involvement in the disciplinary process.

EXPECTED STUDENT BEHAVIORS

1. Follow ALL directions.
2. Stay in assigned areas.
3. Keep hands, feet, and objects to yourself.
4. Use equipment and materials appropriately.
5. Be respectful. (No fighting, bullying, teasing, talking back, or use of inappropriate language.)
6. Be present, on time, and prepared for ALL classes each day.

BULLYING/CYBER BULLYING

PURPOSE

The Board recognizes that the bullying of students has a negative effect on the educational environment of its schools. Students who are bullied, intimidated or fearful of other students may not be able to take full advantage of the educational opportunities offered by the school district. Bullying can also escalate into more serious violence. Therefore, the school district strives to offer all students an educational environment free from bullying.

DEFINITIONS

Bullying means an intentional electronic, written, verbal or physical act or series of acts directed at another student or students, which occurs in a school setting and/or outside a school setting, that is severe, persistent or pervasive and has the effect of doing any of the following

1. **Substantial interference with a student's education.**
2. **Creation of a threatening environment.**
3. **Substantial disruption of the orderly operation of the school.**

Bullying, as defined in this policy, includes cyber bullying.

Unlawful Harassment will not be tolerated. Students shall be responsible to respect the rights of their fellow students and ensure an environment free from harassment.
(Refer to Board Policy 249 at www.elsd.org for complete policy)

School Setting means in the school, on school grounds, in school vehicles, at a designated bus stop or at any activity sponsored, supervised or sanctioned by the school.

AUTHORITY

The Board prohibits all forms of bullying by district students.

The Board encourages students who have been bullied to promptly report such incidents to the building principal or designee.

The Board directs that complaints of bullying shall be investigated promptly, and corrective action shall be taken when allegations are verified. Confidentiality of all parties shall be maintained, consistent with the district's legal and investigative obligations. No reprisals or retaliation shall occur as a result of good faith reports of bullying.

DELEGATION OF RESPONSIBILITY

Each student shall be responsible to respect the rights of others and to ensure an atmosphere free from bullying.

The Superintendent or designee shall develop administrative regulations to implement this policy.

The Superintendent or designee shall ensure that this policy and administrative regulations are reviewed annually with students.

The Superintendent or designee, in cooperation with other appropriate administrators, shall review this policy every three (3) years and recommend necessary revisions to the Board.

District administration shall annually provide the following information with the Safe School Report.

1. **Board's Bullying Policy.**
2. **Report of bullying incidents.**
3. **Information on the development and implementation of any bullying prevention, intervention, or education programs.**

GUIDELINES

The Code of Student Conduct, which shall contain this policy, shall be disseminated annually to students.

This policy shall be accessible in every classroom. The policy shall be posted in a prominent location within each school building and on the district website, if available.

EDUCATION

The district may develop and implement bullying prevention and intervention programs. Such programs shall provide district staff and students with appropriate training for effectively responding to, intervening in and reporting incidents of bullying.

CONSEQUENCES FOR VIOLATION

A student who violates this policy shall be subject to appropriate disciplinary action consistent with the Code of Student Conduct, which may include:

1. **Counseling within the school**
2. **Parental conference**
3. **Loss of school privileges**
4. **Transfer to another school building, classroom or school bus**
5. **Exclusion from school-sponsored activities**
6. **Detention**
7. **Suspension**
8. **Expulsion**
9. **Counseling/Therapy outside of school**
10. **Referral to law enforcement officials**

SEVERE MISBEHAVIOR

There are several instances of severe misbehavior that the principal will be contacted immediately. Some of the cases are listed below. If a child is involved in any serious misbehavior, the principal may confer with the teacher, student, and parent/guardian. Consequences may include, but not be limited to, the use of detention, loss of special activities or field trips, in-school suspension, or out-of-school suspension, from 1-10 days.

- **The Building Principal has the final decision regarding disciplinary action for severe misbehavior.**

EXAMPLES OF SEVERE MISBEHAVIORS

1. **Verbal or physical abuse of a peer or staff member.**
2. **Fighting/Physical Aggression**
3. **Bullying/Cyberbullying (verbal, physical, written)**
4. **Cheating, stealing, trespassing, vandalism, or extortion (including computer hacking)**
5. **Use or possession of tobacco products or tobacco look-a-like products, matches, lighter for tobacco (automatic suspension 1-10 days and referral to SAP)**
6. **Sexually inappropriate comments, gestures, or materials including deliberate profanity, vulgarity, obscene language.**
7. **Disrespectful, insubordinate, and/or defiant behaviors towards a staff member.**
8. **Possession/use/selling/furnishing of a controlled substance, or a look-alike, including alcohol, or paraphernalia (automatic suspension 1-10 days and SAP referral.***
9. **Possession of a weapon or look-alike weapon as currently defined by PA Code and/or Federal law (automatic suspension 1-10 days)**

***Will be recommended to the Board of Education for expulsion and referred to a law enforcement agency or other appropriate authorities.**

CLASSROOM VISITATIONS

Parents/guardians and community members are encouraged to visit our schools. All visitors report to the office prior to signing into the building. Please contact or call in advance. The secretary or other assistant will direct you to a classroom, teacher or use the intercom system to locate someone.

VOLUNTEERS/FIELD TRIP CHAPERONES

We welcome and appreciate all volunteers. To volunteer, you may use East Lycoming website Volunteer Tab to access a volunteer application or contact the building principal. Please be certain to sign-in at the office and log your hours when volunteering. Volunteers are required to obtain Act 151, Act 34, Act 24, and FBI Waiver.

Parents are required to obtain current clearances to be considered as a chaperone on school sponsored trips.

- **Details for obtaining clearances can be found at http://www.elsd.org/o/district/page/classroom-volunteers**

REPORT CARDS

Report cards are issued to all students four times a year. Report cards will go home this year on the following schedule: November 3rd, February 2nd, April 5th,and June 6th. Parent/Teacher conferences are scheduled for November 20th and November 21st.

The district's elementary report card as well as specialist report cards (P.E. (1-6), Library (3-6), Art (1-6), Music (1-6)), reflects the district's commitment to a standards based instructional system. Subject headings will be assessed using a four- point rubric scale.

4 = Advanced
3 = Proficient
2 = Basic
1 = Below Basic

Work Habits on the elementary report card will also be assessed in each area to provide more detailed information with the following grading scale used:

√ = Consistently meets grade level expectations
- = Below grade level expectations

Specialist report cards for grades 1-6 use the following grading scale.

+ = Consistently exceeds grade level expectations
√ = Consistently meets grade level expectations
- = Below grade level expectations

Math checklists come home each quarter showing skills that should be mastered.

M= Meeting Expectations

N = Not Meeting Expectations
N/A = Not Assessed

STUDENT RECOGNITION

Students will be recognized for outstanding academic achievement and citizenship during the school year. A "Positive Behavior Program" and "Second Step" programs throughout the distinct.

MEDIA CONSENT

Photographs and video images of students in the East Lycoming School District are routinely taken for the purpose of celebrating student achievement and sharing educational programs with the community. They are submitted to area newspapers, used in district publications and/or posted on websites associated with the district.

A media consent form is sent home for your child's photo/video image to be shared with the community by the school district. Please make sure this form is on file at the school with your wishes indicated.

We ask that parents respect the wishes of other parents and do not electronically post or publish photos of children without their parent's permission.

COMPUTER NETWORK SYSTEM/ INTERNET ACCEPTABLE USE POLICY

The East Lycoming School District ("District") has established the East Lycoming School District Technology Network ("System"). The System provides opportunities for communication: (1) within the school district; (2) outside the school district among educational and non-educational entities; and (3) through worldwide resources such as the internet.

The System includes but is not limited to any District-owned, leased or licensed or user-owned personal hardware, software, or other technology used on school district premises or at school district events, or connected to the school district network, containing

school district programs or school district student data (including images, files, and other information) attached or connected to, installed in, or otherwise used in connection with a computer.

Parents and guardians of minors are responsible for setting and conveying the standards that their children should follow when using any media and information sources. With this educational opportunity also comes responsibility. It is important that you and your child read and discuss this Acceptable Use Policy. Failure to follow the rules may result in the loss of the privilege to use the System. Additional disciplinary actions ranging from censure to revocation of access privileges to suspension, expulsion, restitution, fines, and payment for damages may also result from rules violations. We believe that the benefits for students from access to the Internet in the form of information resources and opportunities for collaboration exceed the disadvantages.

The East Lycoming School District Acceptable Use Policy is located at http://www.elsd.org.

ELEMENTARY GUIDANCE SERVICES

The elementary school guidance counselor, Mrs. Jessica Schuster and Mrs. Marisa Sponhouse, can help you with a number of concerns. They are responsible for many activities including:

- **Proactive whole class lessons.**
- **Working with small groups building social skills.**
- **Counseling of individual students on a short-term basis.**
- **Referring students to outside agencies.**

School-Based Mental Health and Emotional Wellness

To support mental health and emotional wellness, students in Grades 7 & 8 will begin participating in Second Step; a weekly program that teaches goal setting, peer relationship skills, bullying prevention, and other topics around emotional wellness and mental health. In addition, students will participate in assessments that help school counselors monitor their unique needs and implement specific programs to support individuals and groups. Funding for these programs is provided through state and federal grants.

TESTING

Several different and varied tests are utilized each year to determine how effectively students are learning. Parents (guardians) may review the assessment by making arrangements with the school assessment coordinator once the assessment arrives at the school. No copies of the assessment or notes about assessment items will be permitted to leave the school and confidentiality agreements must be signed. Parents may review the results with the school guidance counselor by calling the office to set up an appointment for a conference.

PENNSYLVANIA SYSTEM OF SCHOOL ASSESSMENT (PSSA's)

April 22nd-26th, 2024	**English Language Arts PSSA**	**Grades 3-6**
April 29th-May 10th, 2024	**Math, Science, & Make-ups PSSA**	**Grades 3-6 (Math) Grade 4 Only (Science)**

SCHOOL RECORDS

Parents should keep all student emergency cards and health record information up to date. They should notify the office as soon as there is any change in phone numbers, addresses, the emergency contact person, child's medical status, or e-mail address.

Parents and/or legal guardians have the right to see their child's permanent record. This record contains grades and achievement test scores. To make arrangements to see this record, please contact the elementary principal.

SPECIAL SERVICES

Some parents/guardians and teachers may feel that their child/student needs more assistance or enrichment activities than can be provided within the regular classroom. The parent or teacher may request further evaluation of the students' learning needs. This is called a multidisciplinary evaluation, or MDE. The school psychologist will request further information and work with the student and parents to assess the student's strengths, weaknesses, and learning strategies. Academic, intellectual, or behavioral testing may be used (only with written parent permission) to further determine student needs once written parent consent is received. A meeting will be scheduled within 60 school days to discuss the testing results and if the services are needed.

East Lycoming School District has several Intervention Programs. They include:

-Title I Reading

-Intervention Tutorials

-Parent/Guardian Training Workshops

The goals of the programs are to provide assistance to students, Pre-K-6 grades, in small groups or individual settings so that they can meet grade level standards and show adequate progress in reading and math, to assist students by teaching strategies for meeting success with testing required by the state, and to provide parents/guardians with a number of resources to be used at home. For a student to be eligible for these services, several factors are considered: state and local assessments, individualized achievement testing, report cards, teacher and parent input, and previous participation in intervention programs.

A copy of the Gifted Education Policy can be found on the district web page. If you do not have Internet access, please contact the school office for a copy.

For additional information or to request assistance for your child/student, contact either your child's Elementary Principal, Mrs. Jenny Krepshaw; Guidance Counselor, Ms. Amy Showers;Guidance Counselor, Mr. Mark Nevil; School Psychologist, 570-584-5111, Mrs. April Paulhamus, Director of Special Education 570- 584-5841, or Mrs. Cori Cotner, Director of Curriculum, 570-584-2131.

STUDENT WELFARE ISSUES

If a teacher or a member of the support staff suspects a child has been abused (either from physical evidence or a verbal report from the child), that person is mandated by law to report this suspicion to Child Line. The initial report may be verbal, but it will be documented in writing. A team decision, involving the principal, counselor and/or the nurse, will be reached with regard to reporting the information to our school-out-reach coordinator, Children and Youth Services, parents/guardians, and/or other agencies.

PARENT QUESTIONS AND CONCERNS

In order to provide information regarding personnel, programs, or the operations of the district in a speedy and efficient manner, parents should follow Public Complaint Policy 906 which states:

Level 1
A matter specifically directed towards or with a teacher, aide, or bus driver shall be addressed, initially, to the concerned staff member.

Level 2
If the matter is not satisfactorily resolved at the first level, it shall be discussed with the building Principal. A conference with the person making the complaint and the staff member may follow.

Level 3
If a satisfactory solution is not achieved by discussion with the building Principal, a conference with the Superintendent may follow.

Level 4
Should the matter still not be resolved at the Superintendent level, it may require board action.

CLASSROOM ASSIGNMENTS

The development of classroom assignments is a multi-tiered process that is very involved. We strive to maintain a balance between gender, ability, personalities and the needs of all students. Please know that we value your involvement but parent requests will not be honored due to the complexity of classroom assignments.

NON-DISCRIMINATION POLICY

The East Lycoming School District does not discriminate on the basis of age, sex, handicap, race, religion, creed, national origin, veteran status or political affiliation. Inquiries concerning Title VI, IX, Section 504, and the American Disabilities Act should be directed to the District Office, 349 Cemetery Street, Hughesville, PA 17737-1099, phone: (570-584-2131).

PARENT TIPS FOR CONSIDERATION

How can you have a positive effect on your child's schoolwork?

- **Come to school and meet your child's teacher. You are welcome. Parents'/guardian's support and frequent communication help children learn.**
  - **Ask your child what happened in school each day. If your child says "nothing", don't give up. Ask questions about specific activities.**
- **Become familiar with school practices so that you will know what's expected of your child. If you have questions or concerns, discuss them with his/her teacher.**
- **Help your child see the importance of good school attendance.**
- **Consider giving your child an "allowance" of TV/technology time and watch quality shows with them. Then discuss these programs.**
  - **If your child announces that he or she "hates" a certain subject or anything about his/her school experience, find out why. After discussion with your child, talk to the teacher or guidance counselor.**

How can you have a positive effect on your child's schoolwork?

- **Make sure that your child has a good place in which to study. It should offer plenty of room and be comfortable.**
- **When your child is doing homework, make sure he/she is not disturbed unnecessarily.**
- **Set aside the same time each day for homework. This helps develop the discipline most children need.**
- **Review spelling words and other memory work with your child, perhaps once before going to bed and again in the morning.**
- **When your child is writing a school report, help your child get acquainted with the wide range of available sources.**
- **Go over your child's homework, expressing both your expectations and support. Make suggestions, but don't do the homework for the child.**

INCLEMENT WEATHER PREPARATION

Most days the students will go outside on the playground for a period of time. It is important that parents dress their children appropriately each day. On a very cold day, a warm coat, hat, and gloves are necessary. Other winter provisions, such as boots, a scarf, leggings, leg warmers, or sweat pants (especially for girls wearing a dress), should be considered.

EMERGENCY SCHOOL CLOSING

At the beginning of the school year, please give your child "early dismissal" information. This should be where to go if dismissed early, and how to reach you after they get to their destination.

On days when the schools must be closed due to inclement weather or an emergency situation, announcements will be made through the ELSD app, by local television and radio stations, and on the school web page. In most cases, the announcements will start shortly after 6:00 am.

Notification System:
Parents/Guardians of children in the East Lycoming School District are automatically enrolled into both the district emergency/informational phone messaging system and texting system. Phone numbers are automatically uploaded every evening through the district student information system. Parents/Guardians can verify the contact numbers listed for your child/ren by logging into the Sapphire Parent Portal and viewing your demographic information. Please contact the office of your child's building to make any changes.

ELSD App

To keep parents up to date with district information, we have expanded how we communicate with our families and now offer an "ELSD App," which can be downloaded onto smartphones. Through the ELSD app, you can select to receive notifications of events specific to the building in which your child/ren attend. The new communication system will also automatically send emergency notifications, such as school delays and closings, to all of the numbers listed as contacts for your child in our student information system. Parents and Guardians will no longer need to register to receive alerts. Please log into your child's student information portal to review the contact numbers that are listed. If you would like to add or delete any numbers, please contact the building principal of your child. We are hopeful our new app will provide a convenient way to keep abreast of district news.

EAST LYCOMING PARENT INVOLVEMENT

School district staff shall use family-school-community partnerships to strengthen schools and improve student achievement by increasing opportunities for families to be involved in their children's learning at school and at home.

We support these efforts:

1. **Strengthening family-school partnerships through good communication and mutual responsibility for children's learning.**
2. **Providing before and after school learning activities for children.**
3. **Giving parents the resources, training and information they need to help children learn and provide teachers and principals the tools they need to engage families.**

HIGHLY QUALIFIED STATEMENT

On January 8, 2002, President Bush signed into law the "No Child Left Behind Act" (NCLB). NCLB is designed to improve student achievement by increasing federal involvement in public education both at the state and local level. NCLB will require

significant changes to schools that receive Title I funding. Your child's school receives Title I funding and is covered under NCLB.

NCLB requires:

- **Increased accountability for states, school districts, and individual schools**
- **Greater choice for parents, especially those in low performing schools**
- **Greater flexibility for states and local education agencies in the use of federal dollars**

Under NCLB, parents have a right to know the professional qualifications of their children's teacher(s). This letter is to inform you of your right to know for the following information about each of your child's classroom teachers:

- **Whether the State of Pennsylvania has licensed or qualified the teachers for the grades and subjects he or she teaches.**
- **Whether the teacher is teaching under an emergency permit or other provisional status through which state licensing criteria have been waived.**
- **The teacher's college major, whether the teacher has any advanced degrees and, if so, the subject of the degrees.**
- **Whether any instructional aides or similar paraprofessionals provide services to your child and, if they do, their qualifications.**

If you would like to receive specific information about your child's teacher or paraprofessional, please contact your school's principal. For general information about NCLB, please contact Mr. Michael Pawlik at 570-584-2131.

Notification of Rights under FERPA

The Family Educational Rights and Privacy Act (FERPA) affords parents and students over 18 years of age ("eligible students") certain rights with respect to the student's education records. These rights are:

(1) The right to inspect and review the student's education records with 45 days of the day the school receives a request for access.

Parents or eligible students should submit to the school Principal (or appropriate school official) a written request that identifies the record(s) they wish to inspect. The school official will make arrangements for access and

notify the parent or eligible student of the time and place where the records may be inspected.

(2) The right to request the amendment of the student's education records that the parent or eligible student believes are inaccurate, misleading, or otherwise in violation of the student's privacy rights under FERPA.

Parents or eligible students who wish to ask the school to amend a record should write the school Principal (or appropriate school official), clearly identify the part of the record they want changed, and specify why it should be changed. If the school decides not to amend the record as requested by the parent or eligible student, the school will notify the parent or eligible student of the decision and advise them of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.

(3) The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that FERPA authorizes disclosure without consent.

One exception, which permits disclosure without consent, is disclosure to school officials with legitimate educational interests. A school official is a person employed by the school as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); a person serving on the School Board; a person or company with whom the school has contracted as its agent to provide a service instead of using its own employees or officials (such as an attorney, auditor, medical consultant, or therapist); or a parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.

A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility.

Upon request, the school discloses education records without consent to officials of another school district in which a student seeks or intends to enroll. (4) The right to file a complaint with the U.S. Department of Education concerning alleged failures by the School District to comply with the requirements of FERPA are:

Family Policy Compliance Office
U.S. Department of Education

400 Maryland Avenue, SW
Washington, DC 20202-5920

Notification of Rights
Under the Protection of Pupil Rights Amendment (PPRA)

PPRA affords parents certain rights regarding our conduct of surveys, collection and use of information for marketing purposes, and certain physical exams. These include the right to:

· ***Consent*** **before students are required to submit to a survey that concerns one or more of the following protected areas ("protected information survey") if the survey is funded in whole or in part by a program of the U.S. Department of Education (ED) –**

1. **Political affiliations or beliefs of the student or student's parent;**
2. **Mental or psychological problems of the student or student's family;**
3. **Sex behavior or attitudes;**
4. **Illegal, anti-social, self-incriminating, or demeaning behavior;**
5. **Critical appraisals of others with whom respondents have close family relationships;**
6. **Legally recognized privileged relationships, such as with lawyers, doctors, or ministers;**
7. **Religious practices, affiliations, or beliefs of the student or parents; or**
8. **Income, other than as required by law to determine program eligibility.**

* ***Receive notice and an opportunity to opt a student out of-***

a. **Any other protected information survey, regardless of funding;**

b. **Any non-emergency, invasive physical exam or screening required as a condition of attendance, administered by the school or its agent, and not necessary to protect the immediate health and safety of a student, except for hearing,**

vision, or scoliosis screenings, or any physical exam or screening permitted or required under State law; and

c. **Activities involving collection, disclosure, or use of personal information obtained from students for marketing or to sell or otherwise distribute the information to others.**

Inspect, **upon request and before administration or use -**

1) Protected information surveys of students;

2) Instruments used to collect personal information from students for any of the above marketing, sales, or other distribution purposes; and

3) Instructional material used as part of the educational curriculum.

These rights transfer from the parents to a student who is 18 years old or an emancipated minor under State law. The East Lycoming School District has developed policies, in consultation with parents, regarding these rights, as well as arrangements to protect student privacy in the administration of protected information surveys and the collection, disclosure, or use of personal information for marketing, sales, or other distribution purposes. The East Lycoming School District will directly notify parents of these policies at least annually at the start of each school year and after any substantive changes. The East Lycoming School District will also directly notify, such as through U.S. Mail or email, parents of students who are scheduled to participate in the specific activities or surveys noted below and will provide an opportunity for the parent to opt his or her child out of participation in the specific activity or survey. The East Lycoming School District will make this notification to parents at the beginning of the school year if the district has identified the specific or approximate dates of the activities or surveys at that time. For surveys and activities scheduled after the school year starts, parents will be provided reasonable notification of the planned activities and surveys listed below and be provided an opportunity to opt their child out of such activities and surveys. Parents will also be provided an opportunity to review any pertinent surveys. Following is a list of the specific activities and surveys covered under this requirement:

- **Collection, disclosure, or use of personal information for marketing, sales or other distribution.**
- **Administration of any protected information survey not funded in whole or in part by ED.**
- **Any non-emergency, invasive physical examination or screening as described above.**

Parents who believe their rights have been violated may file a complaint with:

Family Policy Compliance Office
U.S. Department of Education

400 Maryland Avenue, SW
Washington, DC 20202-5920

INTEGRATED PEST MANAGEMENT NOTIFICATION

The East Lycoming School District uses an Integrated Pest Management (IPM) approach for managing insects, rodents and weeds. Our goal is to protect every student from pesticide exposure by using an IPM approach to pest management. Our IPM approach focuses on making the school building and grounds an unfavorable habitat for these pests by removing food and water sources and eliminating their hiding and breeding places. We accomplish this through routine cleaning and maintenance. We routinely monitor the school building and grounds to detect any pests that are present. The pest monitoring team consists of our building maintenance, office and teaching staff and includes our students. Pest sightings are reported to our IPM coordinator who evaluates the "pest problem" and determines the appropriate pest management techniques to address the problem. The techniques can include increased sanitation, modifying storage practices, sealing entry points, physically removing the pests, etc.

From time to time, it may be necessary to use chemicals to manage a pest problem. Chemicals will only be used when necessary, and will not be routinely applied. When chemicals are used, the school will try to use the least toxic product when possible. (Applications will be made only after normal school hours.) Notices will be posted in these areas 72 hours prior to application and for two days following the application.

Parents or guardians of students enrolled in the school may request prior notification of specific pesticide applications made at the school. To receive notification you must be placed on the school notification registry. If you would like to be placed on the registry, please notify the district in writing to the individual and address listed below.

If a chemical application must be made to control an emergency pest problem (ex. Stinging insects), notice will be provided by telephone to any parent or guardian who has requested such notification in writing. Exemptions to this notification include disinfectants and anti-microbial products; self-containerized baits placed in areas not accessible to students, and gel type baits placed in cracks, crevices or voids; and swimming pool maintenance chemicals.

Each year the district will prepare a new notification registry.

If you have any questions, please contact Tim George, Supervisor of Buildings and Grounds/IPM Coordinator at 349 Cemetery Street, Hughesville, PA 17737.

Student Assistance Program

The East Lycoming School District has established a Student Assistance Program to provide appropriate counseling and support services for the students experiencing problems with drugs, alcohol, and other dangerous substances, as well as issues relating to student mental health. The Student Assistance Program is designed to identify issues, including alcohol and other drugs, which pose a barrier to students' learning and school achievement. Student Assistance is not a treatment program but rather a systematic process whereby effective professional techniques are used to mobilize school resources in order to eliminate barriers to students' learning and school achievement.
When the problem is beyond the scope of the school, the student and the family will be provided with information so they may access services within the community. The Student Assistance team members do not diagnose, treat, or determine appropriate services. The District encourages involvement of parents in all phases of the Student Assistance Program so as to underscore the parent's role and responsibility in the decision-making process affecting their children's education and in the successful resolution of student problems.

Student Assistance Emergency Phone Numbers – To Get Help Call: Any Emergency 911
Helpline 1-800-326-9577

Lycoming County Children Human Services (570)326-7895
Crisis Intervention & Emergency (570)326-7895
Mental Health & Mental Retardation 1-800-525-7938
YWCA Wise Options (Abuse & Sexual Assaults) (570)323-8167
Alcohol & Drug 24-hour Helpline 1-800-562-1240
Alcoholics' Anonymous (570)327-2860 (Alateen) 1-800-356-9996
Narcotics Anonymous (570)327-2678
Shepherd of the Streets (570)322-6538
Diakon Family Life Services (570)322-7873
Behavioral Health Center (570)320-7525
Childline (Abuse) 1-800-932-0313
West Branch Drug & Alcohol (570)323-8543

MCKINNEY-VENTO HOMELESS

The Education for Homeless Children and Youth (EHCY) program is authorized under Title VII-B of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.) (McKinney-Vento Act).

The McKinney-Vento Act was originally authorized in 1987 and most recently reauthorized in December 2015 by the Every Student Succeeds Act (ESSA).1 The McKinney-Vento Act is designed to address the challenges that homeless children and youths have faced in enrolling, attending, and succeeding in school.

Under the McKinney-Vento Act, educational agencies must ensure that each homeless child and youth has equal access to the same free, appropriate public education, including a public preschool education, as other children and youths. Homeless children and youths must have access to the educational and related services that they need to enable them to meet the same challenging State 38 academic standards to which all students are held. In addition, homeless students may not be separated from the mainstream school environment. Local Educational Agencies are required to review and undertake steps to revise laws, regulations, practices, or policies that may act as barriers to the identification, enrollment, attendance, or success in school of homeless children and youths.

The law indicates that the LEA liaison shall ensure that all homeless children, youth and families are identified through coordinated activities with other entities.

DEFINITION OF HOMELESS (MCKINNEY-VENTO ACT SEC. 725 (2); 42 U.S.C. 11435 (2)): CHILDREN WHO LACK A FIXED, REGULAR, AND ADEQUATE NIGHTTIME RESIDENCE:

"Doubled up" – Sharing the housing of others due to the loss of housing, economic hardship, or similar reasons.

Living in motels, hotels, trailer parks, camping grounds, due to lack of adequate alternative accommodations.

Living in emergency or transitional shelters.

Living in a public or private place not designed for humans to live.

Migratory children living in above circumstances.

Living in cars, parks, abandoned buildings, substandard housing, bus or train stations, or similar settings.

Unaccompanied Youth – Children or youth who meet the definition of homeless and not in the physical custody of a parent or guardian.

Residency and Educational Rights:

Students who are in temporary, inadequate and homeless living situations have the following rights:

Immediate enrollment in the school they last attended or the school in whose attendance area they are currently staying even if they do not have all of the documents normally required a the time of enrollment; Access to free meals and textbooks, Title I and other educational programs and other comparable services including transportation;

Attendance in the same classes and activities that students in other living situations also participate in without fear of being separated or treated differently due to their housing situations.

When a student is identified as being McKinney-Vento eligible, staff will:

Assist with enrollment, monitor school attendance and arrange transportation (preK-8 students)

Provide school supplies and other school related materials as needed.

Advocate for and support students and families through school and home visits.

Set clear expectations for student behavior, attendance and academic performance.

Assist students/families access with community services.

Assist students/families with access to tutoring, special education and English language learner
resources.

Assist students so they can participate in sports, field trips, and school activities regardless of their ability to pay or to provide their own transportation.

For additional information, contact LEA Homeless Liaison at 570-584-2131.
Book

Policy Manual

Section

200 Pupils

Title

Tobacco and Vaping Products

Code

222

Status

Active

Legal

1. 18 Pa. C.S.A. 6305

2. 18 Pa. C.S.A. 6306.1

3. Pol. 210

4. Pol. 227

5. 20 U.S.C. 7973

6. 22 PA Code 10.2

7. 22 PA Code 10.25

8. Pol. 805.1

9. 24 P.S. 1303-A

10. 22 PA Code 10.22

11. 24 P.S. 1302.1-A

12. Pol. 218

13. 20 U.S.C. 1400 et seq

14. 22 PA Code 10.23

15. Pol. 103.1

16. Pol. 113.1

17. Pol. 113.2

24 P.S. 510

20 U.S.C. 7114

20 U.S.C. 7118

20 U.S.C. 7971 et seq

34 CFR Part 300

Pennsylvania Department of Health Medical Marijuana Guidance for Schools and School Districts

Adopted

April 28, 2020

Last Revised

March 10, 2020

Tobacco Use

(Please refer to Board Policy 222 at **www.elsd.org** for full policy.)

Purpose

The Board recognizes that tobacco and vaping products, including the product marketed as Juul and other electronic cigarettes, present a health and safety hazard that can have serious consequences for users, nonusers and the school environment. The purpose of this policy is to prohibit student possession, use, purchase and sale of tobacco and vaping products, including Juuls and other electronic cigarettes.

Definition

State law defines the term tobacco product to broadly encompass not only tobacco but also vaping products including Juuls and other electronic cigarettes (e-cigarettes). Tobacco products, for purposes of this policy and in accordance with state law, shall be defined to include the following:

1. **Any product containing, made or derived from tobacco or nicotine that is intended for human consumption, whether smoked, heated, chewed,**

absorbed, dissolved, inhaled, snorted, sniffed or ingested by any other means, including, but not limited to, a cigarette, cigar, little cigar, chewing tobacco, pipe tobacco, snuff and snus.

2. **Any electronic device that delivers nicotine or another substance to a person inhaling from the device, including, but not limited to, electronic nicotine delivery systems, an electronic cigarette, a cigar, a pipe and a hookah.**

3. **Any product containing, made or derived from either:**

    1. **Tobacco, whether in its natural or synthetic form; or**

    2. **Nicotine, whether in its natural or synthetic form, which is regulated by the United States Food and Drug Administration as a deemed tobacco product.**

4. **Any component, part or accessory of the product or electronic device listed in this definition, whether or not sold separately.**

The term tobacco product does not include the following:

1. **A product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product or for other therapeutic purposes where the product is marketed and sold solely for such approved purpose, as long as the product is not inhaled. NOTE: *This exception shall be governed by Board policy relating to Medications.*[3]**

2. **A device, included under the definition of tobacco product above, if sold by a dispensary licensed in compliance with the Medical Marijuana Act. NOTE: *Guidance issued by the PA Department of Health directs schools to prohibit possession of any form of medical marijuana by students at any time on school property or during any school activities on school property. This exception shall be governed by Board policy relating to Controlled Substances/Paraphernalia.*[4]**

Authority

The Board prohibits possession, use, purchase or sale of tobacco and vaping products, including the product marketed as Juul and other e-cigarettes, regardless of whether such products contain tobacco or nicotine, by or to students at any time in a school building; on school buses or other vehicles that are owned, leased or controlled by the school district; on property owned,

leased or controlled by the school district; or at school-sponsored activities that are held off school property.

The Board prohibits student possession or use of products marketed and sold as tobacco cessation products or for other therapeutic purposes, except as authorized in the Board's Medication policy.

The Board prohibits student possession of any form of medical marijuana at any time in a school building; on school buses or other vehicles that are owned, leased or controlled by the school district; on property owned, leased or controlled by the school district; or at school-sponsored activities that are held off school property.

The Board authorizes the confiscation and disposal of products prohibited by this policy.

Delegation of Responsibility

The Superintendent or designee shall develop administrative regulations to implement this policy.

The Superintendent or designee shall notify students, parents/guardians and staff about the Board's tobacco and vaping products policy by publishing information in student handbooks, parental newsletters, posters, and by other efficient methods, such as posted notices, signs and on the district website.

The Superintendent or designee shall notify the parent/guardian of any student directly involved in an incident involving possession, use, purchase or sale of a tobacco or vaping product, including a Juul or other e-cigarette, immediately, as soon as practicable. The Superintendent or designee shall inform the parent/guardian whether the local police department that has jurisdiction over the school property has been or may be notified of the incident. The Superintendent or designee shall document attempts made to reach the parent/guardian.

Office for Safe Schools Report -

The Superintendent shall annually, by July 31, report all incidents of possession, use or sale of tobacco and vaping products, including Juuls or other e-cigarettes, by students to the Office for Safe Schools on the required form.

Law Enforcement Incident Report –

The Superintendent or designee may report incidents of possession, use or sale of tobacco and vaping products, including Juuls or other e-cigarettes, by

students on school property, at any school-sponsored activity or on a conveyance providing transportation to or from a school or school-sponsored activity to the school police, School Resource Officer (SRO) or to the local police department that has jurisdiction over the school's property, in accordance with state law and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.

Guidelines

A student who violates this policy shall be subject to prosecution initiated by the district and, if convicted, shall be required to pay a fine for the benefit of the district, plus court costs. In lieu of the imposition of a fine, the court may admit the student to an adjudication alternative.

Tampering with devices installed to detect use of tobacco or vaping products shall be deemed a violation of this policy and subject to disciplinary action.

Students with Disabilities

In the case of a student with a disability, including a student for whom an evaluation is pending, the district shall take all steps required to comply with state and federal laws and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.

ELSD DISTRICT CONTACTS

Listed below are the names, titles, and phone numbers of some people who you may want to contact at various times during the school year.

Dr. Mark Stamm, Superintendent of Schools	**570-584-2131**
e-mail: mstamm@elsd.org	
Mrs. Cori Cotner, Director of Curriculum	
e-mail: ccotner@elsd.org	**570-584-213**
Mrs. Heather Burke, Business Manager & Transportation Director	
e-mail: hburke@elsd.org	**570-584-2131**
Mrs. Valerie Ochs, Assistant Business Manager	**570-584-2131**
e-mail: vochs@elsd.org	
Mrs. Jill Warg Principal, Ashkar	**570-584-5121**
e-mail: jwarg@elsd.org	
Mrs. Laura Barondeau Principal, Ferrell & Renn	**570-584-3341**
e-mail: lbarondeau@elsd.org	**570-584-3070**

Mr. Rick Reichner, Principal, Junior High Principal	**570-584-5111**
e-mail: rreichner@elsd.org	
Mr. Tom Coburn, Principal, Senior High Principal	**570-584-5111**
e-mail: tcoburn@elsd.org	
Ms. Jessica Schuster, Ashkar School Counselor	**570-584-5121**
e-mail: jschuster@elsd.org	
Mrs. Marisa Sponhouse, Renn and Ferrell School Counselor	**570-584-3070**
e-mail: msponhouse@elsd.org	**570-584-3341**
Mr. Mark Nevill, School Psychologist	**570-584-5841**
Mrs. April Paulhamus, Director of Special Education	**570-584-5841**
Mrs. Denise Gorini, School-Outreach Coordinator	**570-584-5111**
Mrs. Paula Green, School Nurse - Ashkar	**570-584-6447**
Mrs. Valerie Arthur, School Nurse - Ferrell	**570-584-3341**
School Nurse – Renn	**570-584-3070**
Mrs. Michele Hicklin, Cafeteria Director	**570-584-0194**
Mrs. Nichole Brown, PTA President, Ashkar	**570-584-0207**
Mrs. Mandy Kitzmiller, PTO President, Renn	**570-584-6542**
Mrs. Stephanie Doebler, PTAC Presidents, Ferrell	**570-584-3341**

SECRETARIES

Ms. Kay Barkley, Ashkar	**570-584-5121**
Mrs. Devan Messner, Ashkar	**570-584-5121**
Mrs. Sharon Remsnyder, Ashkar	**570-584-5121**
Mrs. Beth Ritter, Renn	**570-584-3070**
Mrs. Valerie Arthur, Ferrell	**570-584-3341**

FAX NUMBERS

Ashkar Elementary	**570-584-6391**
Ferrell Elementary	**570-584-5467**
Renn Elementary	**570-584-5393**

Dear Parents/Guardians,

Welcome to the 2023-2024 school year in the East Lycoming School District. We are looking forward to providing a very positive experience for your children with the best education opportunities available. With parents and teachers working together, we feel our children can maximize their potential and accomplish great things.

Our student handbook outlines our policies and procedures. Please review this information with your child(ren). At any point during the year, please do not hesitate to contact our offices should you have questions or concerns regarding our elementary program.

Effective communication between families and school is extremely important, and we encourage you to maintain an open dialogue with your child's teacher. Please contact staff whenever you need information, or if you have information that is helpful to us. Working together as partners will ensure a successful school year.

We look forward to an exciting school year.

Sincerely,

Mrs. Jill R. Warg
Ashkar Elementary Principal

Mrs. Laura Barondeau
Renn and Ferrell Elementary Principal

EAST LYCOMING SCHOOL DISTRICT

FIELDTRIP REQUEST FORM

Complete this form prior to submitting for approval. To ensure health services are available for students on this trip, the School Nurse must provide the initial approval. Note ALL requests requiring school board approval must be submitted to the Superintendent's office at least 10 days prior to the upcoming board meeting.

Date of Request: ~~8/14~~ 8/14 School: J/SHS

Staff Member: Mr. Ben Kutay

Class/Club Attending: Marching Band

Number of Students: 41 Number of Adult Chaperones: _____

DESTINATION INFORMATION

Destination Name: Grand Slam Parade

Destination Address: 1154 W 3rd St.
Williamsport, PA 17701

Destination Phone Number: n/a

Estimated Roundtrip Mileage: 40

Departure Date: 8/14 Departure Time: 5:15

Return Date: 8/14 *Return Time: 8:15-9:45

Rain Date: 8/15

Special Transportation Request(s) (i.e. wheelchair lift):
n/a

EDUCATIONAL GOAL OF TRIP

Please state the educational goal of this trip.
Performance opportunity on a public stage and a chance for program outreach.

**Return time is the time the bus would arrive back at the school.*

EAST LYCOMING SCHOOL DISTRICT

FIELDTRIP REQUEST FORM

Please answer the following questions to the best of your knowledge and initial where appropriate.

	Circle One	Initials
Is a school bus appropriate for this trip?	Yes No	BK
If no, please specify (i.e. Van, Charter, etc.): _____		
Is this an overnight trip?	Yes No	BK
Will students be exposed to planned hazardous situations? *If yes, attach a written explanation.*	Yes No	BK
Is there a personal cost to students/chaperones? *If yes, how much?* _____	Yes No	BK
If yes, for what? _____		
Is the trip budgeted during the fiscal year?	Yes No	Uncertain BK

Total estimated cost* of trip: _____
(*include transportation, substitutes & fees)

District Funds: _____
Other Funds: _____
Other Funds Source: _____

By initialing next to each of the following questions, you take responsibility for each action.

Each student will complete a Fieldtrip Permission and Medical Information form prior to departure. BK

A list of students/chaperones and completed Fieldtrip Permission and Medical Information forms will be on file in the respective building office prior to departure. BK

TO BE COMPLETED BY BUSINESS MANAGER

Is this fieldtrip a covered activity under the District's insurance policies subject to the standard terms, conditions, and exclusions of the District's policies?

Yes No HB

EAST LYCOMING SCHOOL DISTRICT

FIELDTRIP REQUEST FORM

The requested fieldtrip provides an educational experience, which will enhance the specific curriculum instructed in my class(s)?

_____ _____

Date
(Submitted to School Nurse)

I have reviewed this request to ensure student health services can support this trip.
It is my recommendation that the Principal, approve this field trip.

_____ _____

School Nurse Signature *Date*
(Submitted to Principal)

I have reviewed this request, it is my recommendation that the Curriculum Director, approves this field trip.

_____ 7/25/23

Principal's Signature *Date*
(Submitted to the Curriculum Director

I have reviewed this request, it is my recommendation that the Superintendent approves this field trip.

Cori A. Cotner 07/28/2023

Curriculum Director's Signature *Date*
(Submitted to the Superintendent)

I have reviewed this request, it is my recommendation that the board of education approve the field trip.

_____ 7.26.23

Superintendent's Signature *Approval Date*

Revised: 8/30/22

EAST LYCOMING
SCHOOL DISTRICT

349 Cemetery Street | Hughesville, PA 17737
570-584-2131 | www.elsd.org

August 8, 2023

Re: Elementary Principal

Members of the Board

It is with great pleasure that on behalf of the interview committee I recommend **Mrs. Laura Barondeau** for the open position of Principal at Renn and Ferrell Elementary Schools. Mrs. Barondeau excelled as a special education teacher for the district over the past 7 years where she oversaw the development of the high school life skills program and the launching of Spartan Sips. Beyond her record of success in the classroom, she holds Master's degrees in both Special Education from Binghamton University and in Educational Leadership from Bloomsburg University. As a parent and as an educator she participated in the selection of our new core reading program and is enthusiastic about its implementation along with the Science of Reading and Second Step. I am confident that she will not only be an asset to the faculty and families of Renn and Ferrell, but to the leadership team as well.

With your approval, Mrs. Barondeau will begin on Monday, August 14, 2023 with a starting salary of $87,500 under the Act 93 Administration Compensation Plan.

As this is her first administrative position, I am further requesting that Mrs. Warg is assigned as her mentor this year for a stipend of $844.00.

Sincerely,

Dr. Mark Stamm
Superintendent of Schools

EAST LYCOMING
SCHOOL DISTRICT

349 Cemetery Street | Hughesville, PA 17737
570-584-2131 | www.elsd.org

August 8, 2023

Re: Recommendation to Hire

Dear Members of the Board:

It is my pleasure to recommend Mrs. Jessica Schuster to fill the vacant position of Elementary School Counselor at Ashkar. Mrs. Schuster holds a BS in Human Development and Family Studies and a MED in School Counseling. In addition to her educational background Mrs. Schuster has four years of experience as a school counselor in urban schools including Erie City SD and Williamsport SD. Mrs. Schuster's experience in these areas and her prior experience working with programs like Second Step and universal screeners make her an ideal candidate for this position. She will be a tremendous asset as we continue to develop our CSBMH programs across the district.

On behalf of the committee,

Dr. Mark Stamm
Superintendent of Schools

EAST LYCOMING SCHOOL DISTRICT
349 Cemetery Street | Hughesville, PA 17737
570-584-2131 | www.elsd.org

To: Dr. Stamm, Superintendent
From: April Paulhamus, Special Education Director
Subject: Recommendation to hire (Special Education Teacher)

Date: July 25, 2023

Mrs. Jennifer Fabiano was interviewed for the position of Junior High Special Education Teacher on July 12, 2023 by a committee consisting of myself, Mr. Coburn and Mrs. Cotner. I am writing to recommend Jennifer Fabiano for the position of Special Education Teacher. Based on her excellent interview, I can confidently attest to her positive personality, dedication, and passion for special education. During Jennifer's interview, it was apparent of her unwavering patience and compassion, which are fundamental qualities in any special education teacher.

She presents with the education and personality that will give her the unique ability to connect with students on a personal level, fostering trust and building strong rapport with both learners and their families.

In addition, Jennifer demonstrated a growth mindset, wanting to continuously seek professional development opportunities to enhance her teaching practices and stay updated with the latest research in the field of special education.

I firmly believe that Jennifer Fabiano would make an excellent addition to East Lycoming, contributing significantly to the success and well-being of students with exceptionalities. She has all the attributes necessary to thrive in a special education role and positively impact the lives of students and colleagues alike.

I wholeheartedly recommend Jennifer Fabiano for the Special Education Teacher position within the East Lycoming School District. Her expertise, compassion, and dedication align perfectly with the core values of our school district.

April Paulhamus
Special Education Director

MEMORANDUM OF UNDERSTANDING between the
BOARD OF SCHOOL DIRECTORS of the EAST LYCOMING SCHOOL DISTRICT
and the EAST LYCOMING EDUCATION ASSOCIATION

AND NOW, this ___day of _____, 2023, this Memorandum of Understanding is entered into between the **EAST LYCOMING SCHOOL DISTRICT** ("District") and the **EAST LYCOMING EDUCATION ASSOCIATION** ("Association"), and in support thereof, the parties aver and agree as follows:

WHEREAS, the parties are subject to a Collective Bargaining Agreement covering the period of July 1, 2022, through June 30, 2027;

WHEREAS, **Section IV: Salary Schedule, A: Salaries** of the Collective Bargaining Agreement references **Appendices A, B, C, and D** as to the compensation of all employees covered by the Collective Bargaining Agreement AND requires that employees be paid a minimum of ninety (90) days in any school year in order to move to the next step on the salary schedule in subsequent school years;

WHEREAS, **Section VII: Fringe Benefits, B: Medical Insurance, 1. Medical Plans, i** of the Collective Bargaining Agreement provides for a payment to be made to employees who opt out of the District provided insurance;

WHEREAS, **Section VII: Fringe Benefits, G: Part-Time Professional Employees** of the Collective Bargaining Agreement requires that the District provide pro-rated fringe benefits to employees working less than 50% of the regular bargaining unit member's day AND that the District pay the full negotiated rate for medical, dental, life insurance, disability (income protection), and sick and personal day benefits for employees working 50% or more of the regular bargaining unit member's day;

WHEREAS, the parties have identified that part-time employees have been hired by the District and have been compensated, salary and fringe benefits, in a manner that the parties mutually agree has been inconsistent with the provisions of the Collective Bargaining Agreement outlined above; and,

WHEREAS, the parties have come to a mutual understanding relative to the application of the provisions of the Collective Bargaining Agreement outlined above; and,

WHEREAS, the parties have come to a mutual resolution on how to compensate current employees who have worked or are currently working as part-time employees.

NOW THEREFORE, intending to be legally bound hereby, the District and Association agree as follows to the compensation and benefits of part-time bargaining unit members of the East Lycoming Education Association:

1. Professional employees assigned to perform their regular duties for less than a full workday will be considered part-time and will be paid a prorated per diem portion of the appropriate salary – taking into consideration both their years of service in the district ("step") and their educational level ("column") – equal to that portion of the workday to which they are assigned;

MEMORANDUM OF UNDERSTANDING between the
BOARD OF SCHOOL DIRECTORS of the EAST LYCOMING SCHOOL DISTRICT
and the EAST LYCOMING EDUCATION ASSOCIATION

2. These professional employees will earn one (1) day of service to the district for each day that they are assigned to perform their regular duties regardless of the length of said day; therefore, a part-time bargaining unit member who is assigned to work and paid for ninety (90) or more partial days in a school year will qualify to move to the next step on the salary schedule in subsequent years of employment in the District;
3. Part-time professional employees will be afforded the fringe benefits prescribed in **Section VII: Fringe Benefits, G: Part-Time Professional Employees** of the Collective Bargaining Agreement.

FURTHER, in order to compensate any current employee who worked in a part-time capacity in prior years, the District and Association agree as follows:

1. These employees will receive an amount equal to 40% of the difference between their actual compensation for part-time service at $32.42/hour and the prorated per diem portion of the appropriate salary – taking into consideration both their years of service in the district ("step") and their educational level ("column") – equal to that portion of the regular teacher day that they worked;

2. Part- time professional employees will receive the opt out payment provided in **Section VII: Fringe Benefits, B: Medical Insurance, 1. Medical Plans, i** of the Collective Bargaining Agreement for each year that they were employed, and in which said payment was available;

3. These employees will be credited with sick leave days and personal leave days in accordance with **Section VII: Fringe Benefits, G: Part-Time Professional Employees**.

4. To the extent that any part-time employee has not been included in this agreement, the parties mutually agree that the terms and conditions of this agreement shall be controlling on any and all future claims.

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

ATTEST: EAST LYCOMING SCHOOL DISTRICT

_____ By:_____
Secretary President, Board of School Directors

ATTEST: EAST LYCOMING EDUCATION ASSOCIATION

_____ By:_____
Secretary President, East Lycoming Education Assoc.

EAST LYCOMING
SCHOOL DISTRICT

349 Cemetery Street | Hughesville, PA 17737
570-584-2131 | www.elsd.org

August 8, 2023

Re: Employment of Event Staff

The district uses Event Staff to provide general safety and security for participants and attendees. These staff are needed for not only athletic events but non-athletic events like school dances, concerts, and commencement to name a few examples. To ensure that all of these events are sufficiently staffed, the district needs approximately 8-10 individuals. Current roster is 2.

The district currently pays an hourly rate of $9.50/hour. Maintaining that roster of 8-10 available and trained staff is a challenge.

To help attract interested applicants to meet staffing needs and not overly rely on the same few people, I am recommending the following changes:

- Switch from an hourly rate to a flat rate per event as described below.
- Reimbursement for cost of obtaining security clearances after working 5 events in an academic year.

New Rate Schedule:

- Single varsity events or any combined events	$60.00
- Any single event at JV level or below	$50.00
- School Event / Non-Athletic	$50.00
- Special events as determined by the Administration	$12.50/hr.

Respectfully submitted,

Dr. Mark Stamm
Superintendent

EAST LYCOMING
SCHOOL DISTRICT

349 Cemetery Street | Hughesville, PA 17737
570-584-2131 | www.elsd.org

August 8, 2023

Re: Support Personnel / Substitute Rate

Members of the Board,

It is recommended that the Board increase the substitute rate for hourly employment classifications under the Support Personnel agreement from $9.25/hour to $10.00/hour and to $15.00/hour for LPN/RN substitutes.

The rate increase is recommended to attempt to attract more individuals to provide services in this area of need and to bring consistency in compensation across all groups.

This action does not require an MOU since substitute rates are not included in the Support Personnel CBA.

Respectfully submitted,

Dr. Mark Stamm
Superintendent of Schools

Clubs 2023/2024

CLUB	ADVISOR	Stipend Position	Inactive
AP Bio Club	Kate McClintock		
AP Spanish Club	Jaime Kile		*
Band	Ben Kutay	*	
Boys Tennis Club	Josh Fry		
Chem Club	George Wood		
Chorus	Brian Barckley	*	
Christian Club	Amanda Sheets/Tara Holdren		
Crochet Club	Tara Holdren		
Class Play	Jesse Stryker	*	
Club Runway	Tara Holdren		
Cross Country Club	Patti Fortin		
Engineering Club	George Wood		
FBLA	Donna Gavitt/Dana Williams	*	
Fly Fishing Club	Dave Weigle		
HHS e-Sports Club	Dave Weigle		*
Jr High Student Council		*	
Junior Class	Dana Williams	*	
Model UN Club	Dave Dimoff/Micah Burden		
Musical	Jesse Stryker	*	
National Honor Society	Molly Fuller	*	
NYC Trip	Brian Machmer		
Outdoors Club	Kristopher Gildein		
SADD Club	Christi Babb		
Senior Class	Jeremy Eck	*	
Ski Club	Diane Miller		
Softball	Dave Dimoff		
Sophomore Class	Kristopher Gildein	*	
Spartan Sips			
Spartan Student Ambassadors	Miki Beck		*
Sr High Student Council	Christi Babb	*	
STEM Competition Team	George Wood		
Student Athletic Training Club	Brian Duke		*
Track Club	Rick Glenwright		
Varsity Club		*	
Video Production Club	John Martin	*	
WVIA Scholastic Competition	Tara Holdren		
Yearbook	John Martin	*	
Yearbook Assistant	Kelly Puzio	*	

EAST LYCOMING SCHOOL DISTRICT
349 Cemetery Street | Hughesville, PA 17737
570-584-2131 | www.elsd.org

To: Dr. Stamm, Superintendent
From: Kati Wyland, Athletic Director
Subject: Girls Wrestling
Date: August 1, 2023

Dear members of the board:

The Athletic Director, along with the head wrestling coach, Troy Charles, would like to recommend Girls Wrestling to be sanctioned as a school sponsored sport here at Hughesville.

There is strong interest in the sport on the girl's side, as we saw 27 girls wrestle as a club sport for the 22-23 school year. Our first home match against Loyalsock, Benton, Montgomery, Milton, and South Williamsport saw heavy crowds pile into our gymnasium which further showcased support for the sport. Furthermore, this past May, the PIAA sanctioned girls wrestling as an official scholastic sport after a unanimous decision.

Please consider approving this historic and great addition to our lineup of athletic activities here at Hughesville.

Regards,

Kati Wyland
Athletic Director

July 18, 2023

Call the Meeting to Order: Mr. Michael, President, called the East Lycoming School District Board of Education's July 18, 2023 Board meeting to order in the High School Library beginning at 7:00 p.m. with the following Members of the Board, Administration and General Public in attendance.

Members of the Board:

Mr. Richard Michael - present
Mr. Michael Mamrak - present
Mrs. Donna Gavitt - present (via phone)
Mrs. Lisa McClintock - present
Mrs. Rebecca Yerg - present
Mrs. Tara Buebendorf- present (via phone)
Mrs. Shannon McConnell-Barlett - present
Mr. Matthew Pendrak - present
Mrs. Rose Trevouledes - present

Administration:

Dr. Mark Stamm -Superintendent
Mrs. Cori Cotner - Curriculum Director
Mr. Tom Coburn - Sr. High School Principal
Mr. Richard Reichner - Jr. High School Principal
Mrs. Heather Burke - Business Manager/Board Secretary

General Public: Chris Kenyon (Solicitor), Craig Dudek, Carl Koons, and Becci Swales.

Board Policies: It was moved by Mrs. Buebendorf, seconded by Mr. Pendrak to approve the following Board Policies:

1. **Board Policy 917 and 918 (Parental/Family and Title I Involvement) - Review:**
   Resolved. to approve the review of Board Policy #917 (Parental/Family Involvement) and #918 (Title I Parental Involvement) with no changes.

   Mr. Richard Michael - yes
   Mr. Michael Mamrak - yes
   Mrs. Donna Gavitt - yes
   Mrs. Lisa McClintock - yes
   Mrs. Rebecca Yerg-yes
   Mrs. Tara Buebendorf - yes
   Mr. Matthew Pendrak - yes
   Mrs. Shannon McConnell-Barlett-yes
   Mrs. Rose Trevouledes - yes
   Motion Carried

Personnel: It was moved by Mr. Mamrak, seconded by Mrs. McConnell-Barlett to approve the following Personnel Items:

1. **Part-time Custodian:**
   Resolved, upon the recommendation of Superintendent Stamm and Mr. Mccaffery that Ms. Michelle Lentz be hired as a Part-time Custodian at the Ashka:r Elementary effective retro-active to June 26, 2023. Ms. Lentz will be paid $13.61 per hour per the East Lycoming Educational Support Professional Contract.

2. **Coaching Reappointment Adjustments - 2023 Season:**
   Resolved: upon the recommendation of Superintendent Stamm and Athletic Director Wyland that the following coaching reappointment adjustments be approved for the 2023 season:

Sport	Coach	Level	Salary
Cheerleading Football (Head)	Carrie Miller	4 to 5	$3,499.00 to $4,125.00

DRAFT

Cheerleading Football (Asst) Brooke Foresman 4to 5 $2,435.00 to $2,718.00

3. **Memorandum of Understanding:**
Resolved, to approve the Memorandum of Understanding between the East Lycoming School District and the Superintendent, Dr. Mark Stamm, regarding the revision of Section 4(B)(l) as attached.

4. **Secondary Mathematics Teacher (Temporary Professional Contract):**
Resolved, upon the recommendation of Superintendent Stamm and Principal Coburn that Mr. Cole Lesher be hired as a Secondary Mathematics Teacher (Temporary Professional Contract) effective the 2023/2024 school year. Mr. Lesher will be paid $56,650.00 which represents level 2 (B) of the East Lycoming Educational Professional Contract, pending receipt of required certification and documents.

5. **Transfer to Instructional Aide:**
Resolved. upon the recommendation of Superintendent Stamm and Special Education Director Paulhamus that Mrs. Nichole Brown be transferred from a Supervisory Aide to an Instructional Aide effective the 2023/2024 school year. Mrs. Brown's hourly rate will be increased to $13.79, 6 hours per day.

6 **Professional Staff Member Tenure:**
Resolved. upon the recommendation of Superintendent Stamm that Mr. Josh Fry is approved for attaining tenure and have completed the necessary requirements.

7. **Part-time ESL Teacher:**
Resolved, upon the recommendation of Superintendent Stamm and Curriculum Director Cotner that Ms. Emma Devlin be approved as a Part-time ESL Teacher for the 2023/2024 school year. Ms. Devlin will be paid $25,415.00 which represents a pro-rated level 1 (B), no more than 3.25 hours per day, pending receipt of required certification and documents.

8. **Unpaid FMLA Days:**
Resolved, upon the recommendation of Superintendent Stamm that Employee #2580 be approved for the unpaid days needed for the FMLA leave time up to the expected return date of September 1, 2023.

9. **Part-time Instructional Aide**
Resolved, upon the recommendation of Superintendent Stamm and Special Education Director Paulhamus that Ms. Jessica Wurst be approved as a Part-time Instructional Aide for the 2023/2024 school year. Ms. Wurst will be paid $13.79 per hour for 6 hours per day pending required documents.

10. **Superintendent Annual Salary Increase:**
Resolved, on June 20th the Board of Directors completed their annual review of Dr. Mark Stamm, Superintendent. The board determined that the superintendent satisfactorily met his performance objectives and recommended a salary increase of 2.75%. Results of the evaluation are posted to the district website as required by law.

11. **Job Description Revisions:**
Resolved, upon the recommendation of Superintendent Stamm to approve the enclosed revised job descriptions.

DRAFT

12. **Assistant Football Coach:**
Resolved, upon the recommendation of Superintendent Stamm and Athletic Director Wyland that Mr. Steve Shrawder be approved as an Assistant Football Coach for the 2023/2024 season. Mr. Shrawder will be paid $2,947.00, which represents level 1 of the extracurricular salary agreement.

13. **Athletic Volunteer Re-Appointment:**
Resolved, upon the recommendation of Superintendent Stamm and Athletic Director Wyland that Mr. Daniel Foresman be re-appointed as an Athletic Volunteer for the 2023/2024 football season.

Mr. Richard Michael - yes
Mr. Michael Mamrak - yes
Mrs. Donna Gavitt - yes
Mrs. Lisa McClintock - yes
Mrs. Rebecca Yerg - yes
Mrs. Tara Buebendorf - yes
Mr. Matthew Pendrak - yes
Mrs. Shannon McConnell-Barlett-yes
Mrs. Rose Trevouledes - yes
Motion Carried

Resignations received and accepted by Superintendent Stamm:
- Victoria Welch, Secondary Math Teacher, effective June 30, 2023.
- Jenny Krepshaw, Elementary Guidance Counselor, effective the end of the 2022/2023 school year.
- Kimberly Whitmoyer, Supervisory Aide at Renn Elementary, effective 6/3/23.

Minutes; It was moved by Mrs. Buebendorf, seconded by Mr. Pendrak to approve the minutes from the meeting of June 20, 2023 as submitted.

Mr. Richard Michael - yes
Mr. Michael Mamrak - yes
Mrs. Donna Gavitt - yes
Mrs. Lisa McClintock - yes
Mrs. Rebecca Yerg - yes
Mrs. Tara Buebendorf - yes
Mr. Matthew Pendrak - yes
Mrs. Shannon McConnell-Barlett-yes
Mrs. Rose Trevouledes - yes
Motion Carried

Business/Financial Matters: It was moved by Mrs. Gavitt, seconded by Mr. Mamrak to approve the following Business/Financial Matters:

1. **Treasurer's Report:**
Resolved, to accept the June 2023 Treasurer's Reports as attached.

2. **Bills for Payment:**
Resolved, to accept bills for payment as listed and attached.

3. **Business Office Reports:**
(Act 24 Reform and Capital Projects)

4. **2023-24 School Lunch & Breakfast Prices:**
Resolved, upon the recommendation of Superintendent Stamm and Business Manager Burke that the following 2023-24 Student Lunch & Breakfast Prices be approved:

DRAFT

	Breakfast	Lunch
Elementary	$1.00	$2.05
Secondary	$1.10	$2.15

Prices remain the same as the 2019-20 school year's prices, prior to the Child Nutrition waiver.

5. **Susquehanna Community Health & Dental Clinic Agreement:**
Resolved, upon the recommendation of Superintendent Stamm and Business Manager Burke that the attached Agreement with Susquehanna Community Health & Dental Clinic, Inc. for the 2023-2024 school year be approved.

6. **Basketball Backstop Proposal:**
Resolved, upon the recommendation of Superintendent Stamm and Buildings and Grounds Supervisor McCaffery that the attached proposal from R.J. Muccarville Associates, LTD totally $18,500 be approved for new basketball backstops for the High School gym.

7. **Outreach and Student Assistance Services Agreement:**
Resolved, upon the recommendation of Superintendent Stamm to approve the Letter of Agreement for School Based Outreach and Student Assistance Services between the Joinder and the East Lycoming School District for the 2023-2024 school year. The total cost to the East Lycoming School District will be $15,000.

8. **Copier Proposal:**
Resolved, upon the recommendation of Superintendent Stamm and Technology Director Creasy that the attached proposal from Doing Better Business, Inc. be approved for district copier services.

9. **Demand Deposits SLGS Agreement Authorization:**
Resolved, motion to approve and authorize the investment of the 2021 General Obligation Note proceeds ("Proceeds") in Demand Deposit State and Local Government Series nonmarketable Treasury securities ("SLGS") and to further authorize the School District's Superintendent and/or Business Manager, with the advice and assistance of the District's legal and financial teams, to, from one or more transactions have the custodial bank transfer all or some of these Proceeds into the SLGS when determined by the Superintendent and/or Business Manager to be appropriate and to delegate the authority to the Superintendent and/or Business Manager to execute any documents to effectuate all steps necessary to complete such transactions.

10. **Sheepscaped Solar Grazing Proposal:**
Resolved, upon the recommendation of Superintendent Stamm and Mr. McCaffery that the attached proposal from Sheepscaped Solar grazing be approved, pending approval from the township.

Mr. Richard Michael - yes
Mr. Michael Mamrak - yes
Mrs. Donna Gavitt - yes
Mrs. Lisa McClintock - yes
Mrs. Rebecca Yerg- yes
Mrs. Tara Buebendorf - yes
Mr. Matthew Pendrak - yes
Mrs. Shannon McConnell-Barlett- yes
Mrs. Rose Trevouledes - yes

Motion Carried

DRAFT

Public Comments:

-Cam Koons - Inquired about architect presentation schedule. Questioned about Raymond James and why services weren't bid.

Adjourn from Regular Session into Executive Session: It was moved by Mr. Mamrak, seconded by Mrs. Buebendorf to adjourn from Regular Session into Executive Session for personnel matters at 8:08 P.M.

Mr. Richard Michael - yes	Mrs. Tara Buebendorf - yes
Mr. Michael Mamrak - yes	Mr. Matthew Pendrak - yes
Mrs. Donna Gavitt - yes	Mrs. Shannon McConnell-Barlett- yes
Mrs. Lisa McClintock-yes	Mrs. Rose Trevouledes - yes
Mrs. Rebecca Yerg-yes	**Motion Carried**

Adjourn from Executive Session: It was moved by Mr. Mamrak, seconded by Mrs. Buebendorf to adjourn at 8:23 P.M.

Mr. Richard Michael - yes	Mrs. Tara Buebendorf - yes
Mr. Michael Mamrak - yes	Mr. Matthew Pendrak - yes
Mrs. Donna Gavitt - yes	Mrs. Shannon McConnell-Barlett - yes
Mrs. Lisa McClintock - yes	Mrs. Rose Trevouledes - yes
Mrs. Rebecca Yerg-yes	**Motion Carried**

Respectfully submitted,

Heather Burke

Heather N. Burke
Business Manager/Board Secretary

DRAFT

LETTER OF AGREEMENT
STUDENT ASSISTANCE PROGRAM SERVICES

This Letter of Agreement is between the **Lycoming-Clinton Joinder Board (LCJB), located at 200 East Street, Sharwell Building, Williamsport, PA, 17701** and the **East Lycoming School District (District), located at 349 Cemetery Street, Hughesville, PA, 17737.** Both parties agree to cooperate in providing services for the Student Assistance Program.

SECTION A: Provider Agency Responsibilities

The **Lycoming-Clinton Joinder Board (LCJB)** agrees to adhere to all related Federal, State and Local laws pertaining to the delivery of mental health services and any other statutory or regulatory provisions pertaining to the Student Assistance Program (SAP). Additional responsibilities of the SAP liaison provider agency include:

1. The **LCJB** agrees to appoint a representative to attend and participate in the previously established SAP County Coordination Team meetings that will be held periodically throughout the year.

2. The **LCJB** agrees to designate a qualified liaison (bachelor's level minimum) to provide SAP mental health liaison services to the **District** as outlined in Section A of this Letter of Agreement. The SAP liaison will act as an ad hoc member of the building's Student Assistance Program Core Team (hereinafter referred to as the SAP team). The SAP liaison will attend the scheduled core team meetings for the purpose of consultation, recommendations, referrals, case management and follow-up services.

3. The SAP liaison will provide site-based student screenings/assessments for mental health treatment if recommended by the SAP team and parent/guardian permission is secured or arrange for an assessment if recommended by the SAP team and parent/guardian permission is secured. The SAP liaison will secure releases of information from the student/parent/guardian prior to disclosing information to agencies that may be involved in handling a referral.

4. The SAP liaison will provide referral information for identified students. Referral information should include identification of agencies and/or resources that could serve the needs of identified students and their families. The SAP liaison may assist the identified student and/or family in linking up with the appropriate services.

5. The SAP Liaison will provide postvention assistance to core teams, students, family, and faculty with significant events that would adversely affect the school and community (i.e. student death or other tragic event) as needed/requested by the **District.**

6. The SAP liaison will provide technical assistance to core teams regarding best practices for SAP as per State standards and guidelines.

7. The SAP liaison will provide crisis response consultation via phone while not in the building and on site during scheduled times available in the **District.**

8. The SAP liaison will provide aftercare services for identified students that have returned to the school following treatment. This may include assistance in aftercare planning.

9. The SAP liaison will assist with faculty in-service and student orientation within the limits of staff availability.

10. The SAP liaison will provide educational resources to school personnel, students, families, and community as requested and within the limits of staff availability.

11. The SAP liaison will facilitate or participate in core team maintenance.

12. The SAP liaison will consult with schools around strategies for engaging parents in the SAP process.

13. The SAP liaison will provide technical assistance to the **District** for policy development in areas related to his/her field of expertise.

SECTION B: School District Responsibilities

The **East Lycoming School District (District)** agrees to comply with all related Federal, State, and Local laws pertaining to the delivery of mental health services within school districts, including, but not limited to, the Family Education Rights and Privacy Act (FERPA) and the Protection of Pupil Rights. The **District** also agrees to provide a SAP team that complies with the BEC 24 P.S. 15-1547 for membership, training, common planning times, and ongoing maintenance. Additional responsibilities of the **District** include:

1. The **District** will appropriate a safe and private space in the school where the SAP liaison can provide services; provide for secure storage of student records, and adhere to SAP confidentiality provisions.

2. The **District** will provide copies of their alcohol, tobacco, and other drug policy, suicide/mental health crisis policy, school calendar, a schedule of special activities, and any other school policies, which may affect Student Assistance Program services.

3. The **District** will provide family and community education on the Student Assistance Program.

4. The **District** will provide faculty, pupil personnel and student orientation to the Student Assistance Program that includes staff, services, and referral procedures.

5. The **District** will provide release time as established by the core team for referred students. Release time shall coincide with the normal school day and will be designed so that instructional time is not abused.

6. The **District** will contact parents or guardians of identified students in order to explain referral, gather information, and obtain permission to involve students in the Student Assistance Program.

7. The **Distric**t will submit data (on-line reporting) regarding the Student Assistance Program as requested to the Departments of Health, Education, and Human Services.

8. The **District** will appoint a representative from Central Office, along with the Building Administrator(s) or designee(s), to attend and participate in the established SAP County Coordination Team and/or SAP District Council Meetings that will be held within the school year.

SECTION C: Records

Provider Agency (LCJB) and District (East Lycoming) agree to the following regarding records:

All records generated by the **District's** Student Assistance Team, with respect to individual students, are records of the **District**; the retention and disclosure of which shall be governed by the policies of the **District** and applicable Federal laws which include:

FERPA (Family Education Rights and Privacy Act of 1974) and HIPAA (Health Insurance Portability and Accountability Act of 1996) regulations should govern procedures regarding any records developed from agency screenings or assessments.

FERPA, amended in 2002 provides parental rights to inspect, review, amend and control disclosure form a child's school record.

HIPAA is a Federal mandate that requires safeguards that protects health information and provides guidelines for disclosing protected information. HIPAA is designed to regulate the exchange of confidential and sensitive information. It requires providers of health care services, including behavioral health providers to keep information secure and available only to authorized personnel by defining standards and methods that will safeguard information

Protection of Pupil Rights Law (HATCH Amendment 2002) (BEC 20 USC 1232h) which states that"…No student shall be required, as part of any program, to submit to a survey, analysis, or evaluation that reveals information concerning: … Mental and/or psychological problems… without the consent of the parent."

When a student has been referred to a liaison designated by the **LCJB** for screening/or assessment, the records generated become the property of the **LCJB** and are regulated by the applicable Mental Health laws (PA Code Title 55) which requires parental consent for release of information when the child is under the age of 14; for Drug and Alcohol (42 CFR Part 2, Chapter 1) which states that it is the minor patient (student) of a Drug and Alcohol facility or program that controls the release of records and that the minor can receive Drug and Alcohol treatment without the consent of his or her parents.

SECTION D: Conflict Resolution Process

Should there be a conflict between the Core Team and services provided by **LCJB**; the conflict resolution process should work through the levels as follows:

Step 1. Members of the Core Team and **LCJB** SAP Liaison meet to discuss conflict.

Step 2. School Building Administrator, County Mental Health Administrator meet.

Step 3. Chief School Administrator/Superintendent, Office of Mental Health Community Program Manager and Pennsylvania Network for Student Assistance Services' Regional Coordinator meet.

Step 4. Commonwealth SAP Interagency Committee meets.

Note: The personnel indicated at each step do not preclude the inclusion of other individuals involved with the Student Assistance Program.

SECTION E: Agreement Terms

As a result of this agreement, SAP liaisons, are school officials and thus have a legitimate educational interest in participating as full members of the SAP Team.

Effective dates of this agreement are July 1, 2023 through June 30, 2024 and continued from year to year unless either party requests to amend or terminate the Agreement. Should either party choose to be released from this agreement, written notification must be made within thirty (30) days of termination to all parties whose signatures appear on this document. This agreement can be amended by mutual agreement of both parties.

EAST LYCOMING SCHOOL DISTRICT

_____
Dr. Mark Stamm Superintendent

Date: _____

LYCOMING-CLINTON JOINDER BOARD

_____
Keith A. Wagner, Executive Director
Joinder Board Secretary

Date: _____

EAST LYCOMING
SCHOOL DISTRICT

349 Cemetery Street | Hughesville, PA 17737
570-584-2131 | www.elsd.org

To: Dr. Stamm, Superintendent
From: April Paulhamus, Special Education Director
Subject: MDS Classroom Contract
Date: July 25, 2023

We at East Lycoming School District pride ourselves in meeting the needs of all students in their least restrictive environment while ensuring FAPE (Free and Appropriate Public Education). There are some students that have needs that require more specialized accommodations than what can be provided within our home school district. The intermediate unit has an MDS classroom; however, the travel time is greater. The student would be on transportation longer than necessary, thus affecting educational time for the student and higher transportation costs for the district. It is being requested of the board to approve a contract with Warrior Run School District to utilize the services that are encompassed within their district's Multiple Disability Support Classroom. A Multiple Disability Support classroom serves students with various disabilities, and it requires specialized support and resources to meet the diverse needs of these learners.

Kind Regards,

April Paulhamus
Special Education Director

Please Sign
and Return
Entire Packet

AGREEMENT

This AGREEMENT is made this 1st day of August between the East Lycoming School District and the Warrior Run School District. In consideration of the promises and covenants contained in this agreement, and intending to be legally bound, the parties agree as follows:

Responsibilities of the Warrior Run School District

1. During the 2023-2024 school year, the Warrior Run School District shall provide and operate the programs and services enumerated in "Schedule A" attached hereto. For purposes of this agreement, the phrase "programs and services" shall mean the following:

    a. Professional and/or paraprofessional staff in such numbers and with such certification, licensure, or training are required to implement this agreement in accordance with all applicable provisions of state and federal law in effect on the above date; (excluding individualized related service personnel as detailed in #9)

    b. Supervision, administration, classroom management, and evaluation of all paraprofessional staff used to implement this agreement;

    c. Provision of supplies, equipment, and materials, including furniture and assistive technology, as is necessary to implement this agreement and for which the Warrior Run School District incurs or has incurred actual costs, provided, however, that supplies, equipment, and materials that are used exclusively by one student and are not essential to the general operation of the program or service shall remain the responsibility of the district in which the student resides;

    d. Will assume the duties and responsibilities of the child's nutrition program,

2. The Warrior Run School District shall ensure that the programs and services provided in accordance with paragraph 1 comply with all requirements of state and federal law in effect on the above date, to the extent that such compliance does not depend on the performance or actions of the District, the Commonwealth or federal governments, or any other individual or entity beyond the control of the Warrior Run School District.

3. On or before August 1, 2024 and annually thereafter on or before July 1st for each ensuing year that the parties renew this agreement, the Warrior Run School District shall establish and shall notify the District in writing of the unit cost of each program or service enumerated in or added to Schedule A for each ensuing year.

4. For programs and services provided in accordance with this agreement, the Warrior Run School District shall charge the district a total equal to the sum of the individual amounts obtained by multiplying the unit cost for each program or service enumerated in Schedule A by the number of units requested by the District. The number of units requested shall be reflected in Schedule A. The Warrior Run School District shall issue to the District billing statement at the end of each 45 days of school.

5. For those programs or services operated in regular school facilities, the calendar and schedule adopted by the Board of Directors of the Warrior Run School District will be followed.

Responsibilities of the District Contracting for Services

6. On or before July 1st, 2024 the District shall identify those programs and services that the District will operate through the Warrior Run School District in accordance with this agreement. The District shall also identify the number of units required, in per pupil, EFT, or per session terms, for each program or service in accordance with paragraph 3. This commitment shall be reflected in Schedule A and shall become part of this agreement. For any renewal year, the District shall commit, in the form of a revised Schedule A, on or before the May 1 immediately preceding renewal. The revised Schedule A shall become part of this agreement.

7. During the contract term and during any renewal year thereafter, the District shall notify the Warrior Run School District of any deletions from the list of programs or services enumerated in Schedule A or any reductions in the number of units requested.

8. The District shall pay the Warrior Run School District with amounts specified on the billing statements issued in accordance with paragraph 4. For payments not received by the Warrior Run School District within 30 days of the scheduled date specified in paragraph 4, the District shall pay an additional amount equal to 1.5 percent of the total due for each month beyond the tenth day.

9. In the event that a student contracted for services needs individualized related service personnel as determined by the IEP team, the student's home district will hire and pay the salary and benefits of the related service personnel. The said Related Service Personnel will not be an employee of the Warrior Run School District. Should the student withdraw from the Warrior Run School District Program, the home district will be responsible to reassign the Related Service Personnel or terminate the Related Service Personnel position.

MDE and IEP Responsibilities

10. The District shall remain responsible for the multidisciplinary evaluation and reevaluation (MDE) and IEP development and revision process for all exceptional and thought-to-be exceptional students who reside within the District. The availability of psychological and other diagnostic personnel provided by the Warrior Run School District in accordance with Schedule A shall be determined by a work schedule established by the District and the Warrior Run School District in light of the units of service purchased by the District. The Warrior Run School District shall make other appropriate members of its staff available at reasonable times and locations for participation as needed in MDEs and IEP planning conferences. Nothing in this paragraph, however, shall require the Warrior Run School District to make available any staff member not directly involved in the provision of programs or services in accordance with this agreement. The Warrior Run School District shall adhere to all recommendations of the IEP team to the extent that implementation of those recommendations are within the scope of the programs and services enumerated in Schedule A. The District shall adhere to all recommendations of the IEP team that require the provision of program, services, accommodations, or support not within the scope of the programs and services enumerated in Schedule A.

Duration, Renewal, and Termination of Agreement

11. This agreement shall take effect on August 1, 2023 and shall remain in full force and effect, subject to adjustments in accordance with paragraphs 3 and 4, through July 30th, 2024 unless terminated in accordance with paragraph 12.

12. This agreement may be renewed for one year commencing August 1, 2023 and from 1 year thereafter, with written notice of renewal on or before May 1 immediately preceding the renewal year. If the District fails to provide timely

notice of renewal in accordance with this paragraph, this agreement shall terminate effective June 30 of that year.

13. Either party may terminate this agreement or any portion thereof upon written notice received by the other party at least 60 days prior to the date of termination. Upon termination, all responsibility under state or federal law for the affected programs and services enumerated in Schedule A on the effective date of termination shall revert to the District.

Liability

14. The Warrior Run School District agrees to indemnify, defend, and hold harmless both the District and any director, officer, agent, or employee of the District against all claims, damages, losses, or penalties that result either from the acts or omissions of the administrative, professional, paraprofessional, or support staff provided by the Warrior Run School District under the terms of this agreement or from the maintenance or operation of any equipment or vehicles provided or used by the Warrior Run School District under the terms of the agreement. The Warrior Run School District shall maintain sufficient liability insurance for this purpose in amounts not less than $1,000,000 per incident or occurrence and shall provide the District with evidence of this coverage.

15. The District agrees to indemnify, defend, and hold harmless both the Warrior Run School District and any director, officer, agent or employee of the Warrior Run School District against all claims, damages, losses, or penalties that result either from the acts or omissions of the administrative, professional, paraprofessional, or support staff of the district or from maintenance, use, or operation of any real property, equipment, or vehicles. The District shall maintain sufficient liability insurance for this purpose in amounts not less than $1,000,000 per incident or occurrence and shall provide the Warrior Run School District with evidence of this coverage on demand.

16. None of the administrative, professional, paraprofessional, or support staff provided by the Warrior Run School District under the terms of this agreement shall be considered employees or agents of the District for any purpose, and none of the administrative, professional, paraprofessional, or support staff of the District shall be considered employees or agents of the Warrior Run School District for any purpose. The Warrior Run School District agrees to indemnify, defend, and hold harmless the District against all claims, damages, losses, or penalties resulting from any determination, whether judicial,

administrative or otherwise, that any of the foregoing staff members provided by the Warrior Run School District under the terms of this agreement is an employee or agent of the District. The District agrees to indemnify, defend, and hold harmless the Warrior Run School District against all claims, damages, losses, or penalties resulting from any determination, whether judicial, administrative or otherwise, that any of the foregoing staff members provided by the District under the terms of this agreement is an employee or agent of the Warrior Run School District.

17. This agreement is intended to and shall be construed as consistent with all applicable state and federal laws in effect on the above date, including the Individuals with Disabilities Act and its implementing regulations, the Rehabilitation Act of 1973 and its implementing regulations. Titles VI and IX of the Civil Rights Act of 1964 and their implementing regulations, the Family Education Rights and Privacy Act and its implementing regulations, The Pennsylvania Public School Code of 1949, Chapters 14 and 15 of the regulations of the State Board of Education, and Chapter 342 of the standards of the Pennsylvania Department of Education. To the extent that the law is construed as inconsistent with the language as the contractual expression of the parties' intent and may be enforced as such.

18. Modifications to or adjustments in Schedule A as permitted or required by this agreement shall in all cases be made in writing executed by a representative of the parties and shall become part of this agreement regardless of whether a modified or adjusted schedule is affixed hereto.

19. This agreement constitutes the entire agreement and understanding between the Warrior Run School District concerning the programs and services to which it applies. It supersedes and repeals all prior or contemporaneous agreements and understandings, written or oral, on this subject. Any modification to this agreement shall be in writing executed by the legal representatives of the parties.

East Lycoming School District

_____

Superintendent's Signature/Date

Warrior Run School District

Superintendent's Signature/Date

Warrior Run School District
2023-2024

SCHEDULE "A"

CONTRACTED PROFESSIONAL SERVICES PROVIDED BY THE Warrior Run School District

STUDENT NAME: **GRADE:**

INSTRUCTIONAL COSTS

MULTIPLE DISABILITIES CLASS	**$26,882**
REGULAR EDUCATION	**$3,925**
Speech/Specialized Services (Projected)	**$1,100**
OT/PT (as contracted with KidVentures)	**$1,450**
TOTAL:	**$33,357**
10% ADMINISTRATIVE FEE:	**$3,335**
GRAND TOTAL:	**$36,692** ($204/Day)

RICHARD B. SNODGRASS & Co.
AUDIT TAX ADVISORY

EAST LYCOMING SCHOOL DISTRICT
HUGHESVILLE, PENNSYLVANIA 17737

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

JUNE 30, 2022

(WITH INDEPENDENT SINGLE AUDIT REPORTS THEREON)

EAST LYCOMING SCHOOL DISTRICT
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

(WITH INDEPENDENT SINGLE AUDIT REPORTS THEREON)

JUNE 30, 2022

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Our discussion and analysis of the East Lycoming School District, "the District" and its financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. It should be read in conjunction with the District's financial statements.

Financial Highlights:

- Total net position of Governmental Activities increased by $2.5-million or 21.3%, and the Proprietary Fund / Business-Type Activity (Food Service) showed a decrease in net position of $356-thousand or 81.4%. Theses changes are detailed in the Statement of Activities included in the financial statements.
- The operations of the District's General Fund finished the year with $27.9-million of revenue which was approximately $1.4-million or 5.38% favorable as compared to final budget, and approximately $25.7-million of expenditures which was approximately $649-thousand or 2.4% favorable to the final budgeted amount when the budgetary reserve is taken into account. This expenditure total comparison also includes budgeted spend of General Fund fund balance (approx. $500-thousand).
- The District's General Fund ended the year with a fund balance of $6.1-million which represents an increase of approximately $265-thousand and 4.1%.

A Brief Guide to the Financial Statements:

The financial statements of the District include presentation on two levels-

- Government-wide statements
- Governmental fund statements

Government-wide Statements:
These statements present the District's financial information in an aggregated format split into two types of activities.

- Governmental activities
- Business-type activities

Most of the activities of the District are reported as governmental activities. The operations of the District's Food Service Fund, whose operations involve primarily the serving of meals to students during the school day, is the District's only business-type activity.

The presentation provided in these government-wide statements is primarily focused on presenting the financial position of the District and the change in financial position as a result of the activities that occurred during the fiscal year. The significant differences in these statements as compared to governmental fund statements are:

- Government-wide statements include fixed assets for governmental activities—government fund statements do not.
- Government-wide statements include long-term debt and similar obligations, such as pension liabilities, for governmental activities—government fund statements do not.
- Government-wide statements are prepared utilizing the accrual basis of accounting—government fund statements are generally prepared utilizing a modified accrual basis of accounting. This results in differences in the timing of the recognition of certain revenues and expenses.
- Government-wide statements present in a format to highlight net position. Government fund statements deal with fund balance. Net position is a much broader financial measurement.

For a more detailed explanation of these financial statements, please review the notes to the financial statements.

Government Fund Statements:
This format is concerned primarily with the presentation of "the flow of funds" rather than with measuring financial position. This is the presentation format which is utilized for preparation of budgets and is presented on a more disaggregated format than the government-wide statements.

This format, as with the government-wide statements, presents information by firstly grouping funds by type. In the case of governmental funds, the types are:

- Governmental funds
- Proprietary funds
- Fiduciary funds

These statements are presented by type and then utilizing criteria to identify "major funds" presenting information on a segregated basis for each of the major funds and then aggregating the information for all other funds within the fund type.

The District has the following "major funds" for government fund statement presentation-

- ✓ Governmental funds
  - -General fund
  - -Capital Projects and Construction Projects Funds
  - -Debt Service Fund
  - -Student activities fund
- ✓ Proprietary funds
  - -Food service fund (the District's only proprietary fund)
- ✓ Fiduciary funds
  - -Student awards fund – a private purpose trust fund

For more information regarding the presentation of fund financial statements, please review the notes to the financial statements.

Condensed Government-wide Financial Statements:

Condensed Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets & Deferred Outflows of Resources:			
Current assets:			
Cash, cash equivalents and investments	$ 32,587,326	$ 705,250	$ 33,292,576
Taxes receivable-net	1,441,580	-	1,441,580
Other current assets	1,959,907	4,012	1,963,919
Total current assets	$ 35,988,813	$ 709,262	$ 36,698,075
Lease receivable	1,114,222	-	1,114,222
Fixed assets-net	24,131,616	144,008	24,275,624
Deferred Outflows of Resources:	6,625,922	-	6,625,922
Total assets & deferred outflows	$ 67,860,573	$ 853,270	$ 68,713,843
Liabilities and Deferred Inflows of Resources:			
Current liabilities:			
Accounts payable	747,516	-	747,516
Accrued salaries and benefits	3,536,371	-	3,536,371
Current portion of long-term debt	845,000	-	845,000
Other current liabilities	782,169	52,850	835,019
Total current liabilities	5,911,056	52,850	5,963,906
Long-term debt-net of current portion	25,723,397	-	25,723,397
Other non-current liabilities	220,604	5,140	225,744
Net OPEB liability	6,454,391	-	6,454,391
Net pension liability	31,244,000	-	31,244,000
Total liabilities	69,553,448	57,990	69,611,438
Deferred Inflows of Resources:	7,428,922	-	7,428,922
Total liabilities & deferred inflows	76,982,370	57,990	77,040,360
Net Position:			
Invested in capital assets-net of related debt	(1,319,272)	144,008	(1,175,264)
Restricted	28,537,419	-	28,537,419
Unrestricted	(36,339,944)	651,272	(35,688,672)
Total Net Assets	(9,121,797)	795,280	(8,326,517)
Total Liabilities, Deferred Inflows, and Net Posi	67,860,573	853,270	68,713,843

Comments regarding the condensed June 30, 2022 government-wide statements:
Statement of Net Position:

- Cash, cash equivalents and investments are primarily held in the Muncy Bank, and the Pennsylvania Local Government Investment Trust (PLGIT). PLGIT is a government investment pool.
- Taxes receivable include delinquent real estate along with current income tax collections, primarily from the June 30 and March 31, 2022 quarters.
- Fixed assets are presented net of depreciation and include the facilities and equipment of the District.
- Accrued salaries and benefits consists primarily of the amounts due teachers for salaries and benefits earned in the 2021-22 school year that are paid over a twelve month period beginning when the District's academic year begins in late August through the beginning of the following August. These are the remaining amounts which will be paid in July and August, 2022 (i.e. summer pay).
- The District has adopted Governmental Accounting Standards Board (GASB) Statement No. 68 *Accounting and Financial Reporting for Pensions* (as amended; GASB No. 68). Per GASB No. 68, the District reports its cost-sharing employer proportionate portion of the Pennsylvania School Employees' Retirement System (PSERS) Net Pension Liability in its Statement of Net Position. The District records its proportionate share of the PSERS system-wide Net Pension Liability, related Deferred Inflow and Outflow balances and adjustments to Pension expense to reflect the requirements of GASB No. 68. These adjustments, balances, and amounts are reflected in the government-wide financial statements only. The year-end net pension liability balance was $31,244,000, representing a decrease of $6,079,000 due primarily to investment performance and assumption changes at the statewide PSERS pension plan level.
- The District also adopted GASB No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB No. 75) relative to its offering of covered benefits under the State-level (PSERS premium assistance, a proportionate share of the statewide plan similar to the PSERS pension, as above) and District-level other postemployment benefit (OPEB) plans. The year-end balances of the plans were $1,806,000 for the PSERS, State-level plan and $4,648,391 for the District-level plan.
- GASB No.'s 68 and 75 had no effect on the governmental fund financial statements and represent significant reconciling differences between those statements and the Government-wide statements.

The notes to the financial statements provide additional detail on these and other items included in the Statement of Net Position.

Condensed Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Expenses	Charges for Services	Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Business-type Activities	Total
Governmental activities:						
Instruction	$ 15,391,625	$ 15,573	$ 4,937,917	$ (10,438,135)		$ (10,438,135)
Instructional Student Support	1,659,338	-	240,725	(1,418,613)		$ (1,418,613)
Admin. & Financial Support Services	2,984,742	-	301,969	(2,682,773)		$ (2,682,773)
Operation & Maintenance of Facilities	1,888,091	292,573	170,831	(1,424,687)		$ (1,424,687)
Pupil Transportation	1,484,569	-	885,296	(599,273)		$ (599,273)
Student Activities	676,402	42,572	178,010	(455,820)		$ (455,820)
Community Services	18,696	-	-	(18,696)		$ (18,696)
Scholarships and Awards	698,510	-	-	(698,510)		$ (698,510)
Interest on Long-Term debt	571,162	-	456,346	(114,816)		$ (114,816)
Total Governmental Activities	$25,373,135	$ 350,718	$ 7,171,094	$ (17,851,323)		$ (17,851,323)
Business-type activities:						
Food Service	841,938	81,773	1,114,996		354,831	$ 354,831
Total Primary Government	$26,215,073	$ 432,491	$ 8,286,090	$ (17,851,323)	$ 354,831	$ (17,496,492)
General revenues:						
Taxes:						
Property taxes, levied for general purposes, net				11,307,610	-	11,307,610
Grants, subsidies, & contributions not restricted				9,078,843	-	9,078,843
Investment Earnings				(117,888)	1,998	(115,890)
Miscellaneous Income				50,849	-	50,849
Loss on disposal of fixed assets				-	-	-
Transfers				-	-	-
Total general revenues, special items, extraordinary items and transfers				20,319,414	1,998	20,321,412
Change in Net Assets				2,468,091	356,829	2,824,920
Net Assets—beginning				(11,589,888)	438,451	(11,151,437)
Net Assets—ending				$ (9,121,797)	$ 795,280	$ (8,326,517)

Statement of Activities:

- Governmental activities operating grants include various subsidies including $1.2-million of state funds for special education, $307-thousand of federal Title I funds, to support academic achievement, $885-thousand and $470-thousand and $2.3-million, respectively, of state subsidies to support student transportation, and for social security and retirement costs.
- General revenues include $7.9-million of real estate taxes, $3.4-million of earned income taxes and basic education funding and property tax reduction subsidies from the state of $8.5-million and $536-thousand, respectively.
- As described above, per GASB No. 75, additional expense adjustments were recorded to reflect additional OPEB expense in the amount of approximately $220-thousand, net. On the other hand, the District's share of PSERS-system-level adjustments to the pension result in approx. $1.9-million in decreased expenses. (Note: Expense increase/decrease adjustments as compared to the Governmental Funds expense activity, which is accounted for on the modified accrual basis as compared to the full accrual basis statement of activities).

The condensed Governmental Activities Statement of Net Position June 30, 2022 as compared to June 30, 2021 including the change in the elements of net position:

	Governmental Activities		
	June 30,		Inc. (Dec.)
Assets:	2022	2021	in Net Position
Current assets:			
Cash, cash equivalents and investments	$ 32,587,326	$ 7,723,785	$ 24,863,541
Taxes receivable-net	1,441,580	1,201,165	240,415
Other current assets	1,959,907	1,934,069	25,838
Total current assets	35,988,813	10,859,019	25,129,794
Fixed assets-net	24,131,616	25,119,836	(988,220)
Other non-current assets	1,114,222	1,351,230	(237,008)
Deferred Outflows of Resources:	6,625,922	6,557,292	68,630
Total assets & deferred outflows	$ 67,860,573	$ 43,887,377	23,973,196
Liabilities:			
Current liabilities:			
Accounts payable	$ 747,516	$ 321,630	(425,886)
Accrued salaries and benefits	3,536,371	3,457,250	(79,121)
Current portion of long-term debt	845,000	2,380,000	1,535,000
Other current liabilities	782,169	560,726	(221,443)
Total current liabilities	5,911,056	6,719,606	808,550
Long-term debt-net of current portion	25,723,397	1,590,835	(24,132,562)
Other non-current liabilities	220,604	210,198	(10,406)
Net OPEB liability	6,454,391	6,697,048	242,657
Net pension liability	31,244,000	37,323,000	6,079,000
Total liabilities	69,553,448	52,540,687	(17,012,761)
Deferred Inflows of Resources:	7,428,922	2,936,578	(4,492,344)
Net Position:			
Invested in capital assets-net of related debt	(1,319,272)	21,158,861	(22,478,133)
Restricted & unrestricted	(7,802,525)	(32,748,749)	24,946,224
Total Net Position	(9,121,797)	(11,589,888)	$ 2,468,091
Total Liabilities, Deferred Inflows and Net Position	$ 67,860,573	$ 43,887,377	

Analysis of the changes in the Governmental Activities Statement of Net Position:

- The increase in cash is due primarily to current year borrowing of $25.8-million via the GOB 2021 and GON 2022. The results of governmental activities operations (an increase in net position of approx. $2.5-million), the timing of cash flows and the timing of payments with certain of the District's vendors and employees also contributed to the increase. Cash and equivalents were used to pay for fixed asset additions and to pay down the District's legacy bonds outstanding.
- Fixed assets decreased due primarily to current period depreciation expense (approx. $1.35-million) outpacing current period fixed asset additions (approx. $363-thousand).
- Accounts payable is increased due to the initial ramping-up of expenditures relative to Construction Projects Fund activities following the current borrowed financing for those projects. Otherwise, payables are relatively consistent due to the relative timing of invoices received and processed for payment.
- The increase in bonds payable reflects the current year borrowing of the aforementioned $25.8-million of GOB 2021 and GON 2022 funds as offset by the District's ordinary course ($2.9-million) and advance ($700-thousand) pay down of debt.
- As discussed throughout this MD&A and the notes to the accompanying financials, per the requirements of GASB No. 68, the District reflects its proportionate share of the actuarially determined PSERS net pension liability in the Government-wide Statement of Net Position. As compared to the fiscal year-ended June 30, 2021, the District's proportionate share decreased by $6.1-million. This decrease is primarily a result of the performance of the PSERS system-wide investment portfolio and stabilization in the District's relative proportion of the net pension liability relative to other member employers' respective proportions at the PSERS plan-level.
- As also discussed throughout this MD&A, the District adopted GASB No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB No. 75) as of July 1, 2017 relative to the District's OPEB plans (PSERS-level and District-Specific), which represented liabilities of $1.8-million and $4.6-million, respectively, at year-end these balances are relatively consistent with prior-year.
- Note: These adjustments, balances, and amounts are reflected in the government-wide financial statements only – there was no effect on the governmental fund financial statements related to GASB No. 68 nor GASB No. 75.

Additional information regarding these matters can be found in the accompanying financial statements and notes.

The condensed Business-type Activities Statement of Net Position June 30, 2022 as compared to June 30, 2021 including the change in the elements of net position:

	Business-type Activities		
	June 30,		Inc. (Dec.)
Assets:	2022	2021	in Net Position
Current assets:			
Cash, cash equivalents and investments	$ 705,250	$ 107,984	$ 597,266
Other current assets	4,012	166,623	(162,611)
Total current assets	709,262	274,607	434,655
Fixed assets-net	144,008	161,625	(17,617)
Deferred Outflows of Resources:	-	-	-
Total assets & deferred outflows	$ 853,270	$ 436,232	417,038
Liabilities:			
Current liabilities:			
Accounts payable	$ -	$ 1,642	1,642
Accrued salaries and benefits	-	-	-
Other current liabilities	52,850	(8,045)	(60,895)
Total current liabilities	52,850	(6,403)	(59,253)
Other non-current liabilities	5,140	4,184	(956)
Total liabilities	57,990	(2,219)	(60,209)
Deferred Inflows of Resources:	-	-	-
Net Position:			
Invested in capital assets-net of related debt	144,008	161,625	(17,617)
Restricted & unrestricted	651,272	276,826	374,446
Total Net Position	795,280	438,451	$ 356,829
Total Liabilities and Net Position	$ 853,270	$ 436,232	

Analysis of changes in Business-type activities Statement of Net Position:

- The increase in net position is due to the approx. $356-thousand income for the period, which reflects a non-cash depreciation charge of approx. $19-thousand. As compared to the prior period, which included more extensive COVID-19 service interruptions, the food service operated at closer to normal volume for all of the current year under Federal and State programs which allowed for free student breakfasts and lunches leading to increases in Federal and State subsidies which offset the continued constrained sales paid meals, non-program meals, and special event revenues.

A condensed Statement of Activities for the fiscal year ended June 30, 2022 as compared to the fiscal year ended June 30, 2021:

Functions/Programs	Net Revenue/Expense Fiscal Year Ended June 30, 2022	2021	Favorable (Unfavorable) Change	
Expenses-				
Governmental activities:				
Instruction	$ 15,391,625	$ 16,426,866	$ 1,035,241	-6.3%
Instructional Student Support	1,659,338	1,910,133	250,795	-13.1%
Admin. & Financial Support Services	2,984,742	2,551,223	(433,519)	17.0%
Operation & Maintenance of Facilities	1,888,091	2,076,277	188,186	-9.1%
Pupil Transportation	1,484,569	1,393,777	(90,792)	6.5%
Student Activities	676,402	609,576	(66,826)	11.0%
Community Services	18,696	63,998	45,302	-70.8%
Unallocated Depreciation expense	698,510	698,827	317	0.0%
Interest on Long-Term debt	571,162	87,761	(483,401)	550.8%
Total Governmental Activities	25,373,135	25,818,438	445,303	-1.7%
Business-type activities:				
Food Service	841,938	785,018	(56,920)	7.3%
Total Expense	26,215,073	26,603,456	388,383	-1.5%
Program Revenues & Charges for Services-				
Governmental activities:				
Instruction	4,953,490	5,494,487	(540,997)	-9.8%
Instructional Student Support	240,725	235,841	4,884	2.1%
Admin. & Financial Support Services	301,969	294,121	7,848	2.7%
Operation & Maintenance of Facilities	463,404	445,442	17,962	4.0%
Pupil Transportation	885,296	858,108	27,188	3.2%
Student Activities	220,582	103,502	117,080	113.1%
Interest on Long-Term debt	456,346	278,493	177,853	63.9%
Total Governmental Activities	7,521,812	7,752,827	(231,015)	-3.0%
Business-type activities:				
Food Service	1,196,769	844,182	352,587	41.8%
Total Program Revenues & Charges for Services	8,718,581	8,597,009	121,572	1.4%
General revenues:				
Taxes:				
Property and other taxes, levied for general purposes, net	11,307,610	10,435,737	871,873	8.4%
Grants, subsidies, & contributions not restricted	9,078,843	8,923,051	155,792	1.7%
Investment Earnings-governmental activities	(117,888)	19,885	(137,773)	-692.8%
Investment earnings-business-type activities	1,998	400	1,598	399.5%
Miscellaneous Income	50,849	51,503	(654)	-1.3%
Total General Revenues	20,321,412	19,430,576	890,836	4.6%
Change in Net Position	$ 2,824,920	$ 1,424,129	$ 1,400,791	

Analysis of changes in Statement of Activities between fiscal years:

- Decreased Pension expenses ($1.9-million) as partially offset by increased Other Post-Employment Benefits expenses ($220-thousand) contributed to the net decrease in Governmental Activities expense. Costs of operating and maintaining the District's facilities have largely returned to pre-pandemic levels, which, in recent prior-years had seen a decrease due to decreased volumes attributable to the COVID-19 closures and other related service interruptions.
- The increase in Admin & Financial Support Services is largely (approximately $330-thousand (76% of the increase)) attributable to the expenses incurred associated with the issuance and marketing of the GOB 2021 and GON 2021 with no similar charges incurred in fiscal year 2020-2021.
- Interest expense on the long-term debt also contributed an offset of other cost decreases by approx. $483-thousand, net, as compared to prior year. The continued paydown of legacy General Obligation debt and related impact on debt service expense for interest was outpaced by the interest expense impact of the newly issued and outstanding GOB 2021 (approximately $522-thousand increase).
- The decreases in State and Federal grants, with the most significant impact seen in the Program Revenues-Instruction caption, relate primarily those grants designed to assist with the District's efforts to mitigate the spread of and maintain operations during COVID-19, other public health/safety, and other emergencies were attributable to project timing. The District expects increased expenditure levels and related revenue recognition on the multi-year COVID-19-related grants during its 2022-2023 and 2023-2024 fiscal years.
- The increase in tax revenues is attributable to increases in property tax assessment for current improvements coupled with improved, and better than expected, related collections on those and other taxes such as earned income.
- The decrease in investment earnings-governmental activities is attributable to temporary valuation adjustments driven by interest rates on underlying debt securities in the Construction Projects Funds' PLGIT investments as compared to market rates.

The General Fund Budget vs. Actual for the June 30, 2022 Fiscal Year:

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Local Sources	$ 11,337,797	$ 11,337,797	$ 12,192,334	$ 854,537
State Sources	14,643,439	14,643,439	15,103,020	459,581
Federal Sources	455,426	455,426	563,985	108,559
Total Revenues	26,436,662	26,436,662	27,859,339	1,422,677
EXPENDITURES				
Regular education programs	11,625,088	11,625,088	11,869,131	(244,043)
Special education programs	2,781,517	2,781,517	2,708,527	72,990
Vocational education programs	981,480	981,480	904,528	76,952
Other instructional programs	110,509	110,509	165,337	(54,828)
Pre-kindergarten	277,534	277,534	340,426	(62,892)
Pupil personnel support services	840,069	840,069	925,068	(84,999)
Instructional staff support services	491,989	491,989	510,193	(18,204)
Administrative services	1,547,180	1,547,180	1,575,159	(27,979)
Pupil health services	316,234	316,234	344,443	(28,209)
Business services	525,331	525,331	512,550	12,781
Operation & maintenance of facilities	1,999,698	1,999,698	1,993,503	6,195
Student transportation services	1,401,861	1,401,861	1,481,961	(80,100)
Central & other support services	542,215	542,215	742,439	(200,224)
Student activities	735,738	735,738	672,630	63,108
Community services	44,617	44,617	18,696	25,921
Debt Service (Principal & Interest)	-	-	-	-
Other	-	-	1,667	(1,667)
Total Expenditures	24,221,060	24,221,060	24,766,258	(545,198)
Excess (Deficiency) of Revenues Over Expenditures	2,215,602	2,215,602	3,093,081	877,479
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	(2,461,713)	(2,461,713)	(2,827,622)	(365,909)
Budgetary reserve	(262,000)	(262,000)	-	262,000
Net Change in Fund Balances	(508,111)	(508,111)	265,459	773,570
Fund Balance - Beginning of Year	4,999,577	4,999,577	6,142,662	
Fund Balance - End of Year	$ 4,491,466	$ 4,491,466	$ 6,408,121	

Analysis of General Fund Budget vs. Actual for the June 30, 2022 Fiscal Year:

- The most significant contributor to the overall excess of revenues over expenditures was greater than expected local tax revenues, in particular, property tax and earned income tax revenues. The favorable variance vs. budgetary expectations, which reflected a millage increase (while the prior year levy did not), relative to locally sourced revenues is attributable to the more favorable than expected combined results of improved collection activities and a much better

than expected macroeconomic environment, in consideration of, among other things, the COVID-19 pandemic.

- Approximately $365-thousand (56%) of the unfavorable variance vs budgeted total expense (overall approx. $649-thousand) relates to the interest costs attributable to the GOB 2021 issuance which were not anticipated in the fiscal 2021-2022 adopted budget. Higher than expected costs for cyber charter school tuition were the most significant contributor to the negative variance in regular education programs. Higher than expected costs of technology supplies in support of classroom and hybrid learning technology were the most significant contributors to the negative variance in central and support services. The remaining variance primarily results from increased grant related costs which corresponds to the related favorable budget variances for State and Federal revenues (including $55-thousand which passed through BLaST IU and which is included in the Local revenue positive variance).

Long-term debt activity in the fiscal year ended June 30, 2022:

Description	Balance June 30, 2021	Additional Borrowings	Principal Reductions	Balance June 30, 2022
2014 Series B GOB	$ 1,360,000	$ -	$ (1,360,000)	$ -
2016 Series B GOB	2,565,000	-	(1,720,000)	845,000
2021 Series GOB	-	22,340,000	-	22,340,000
2022 Series GON	-	50,251	-	50,251
Gross Bonds Payable	3,925,000	22,390,251	(3,080,000)	23,235,251
Less-				
Unamortized bond premium (discount)	45,835	3,388,188	(100,877)	3,333,146
Total	$ 3,970,835	$ 25,778,439	$ (3,180,877)	$ 26,568,397

See the notes to the financial statements for additional details.

Capital asset activity in the fiscal year ended June 30, 2022:

Governmental Activities Fixed Assets:

Description	Cost June 30, 2021	Fiscal Year-ended June 30, 2022 Additions	Fiscal Year-ended June 30, 2022 Retirements/ Transfers	Cost June 30, 2022	Depreciation Expense For Year-ended June 30, 2022	Accumulated Depreciation June 30, 2022	Net Asset June 30, 2022
Land	289,959	-	-	289,959	-	-	289,959
Land improvements	4,894,479	-	-	4,894,479	80,279	4,243,826	650,653
Buildings & improvements	39,036,025	-	-	39,036,025	856,263	16,994,470	22,041,554
Machinery & equipment	5,891,964	53,039	-	5,945,003	414,761	5,105,598	839,406
Construction in Progress	-	310,044	-	310,044	-	-	310,044
	$ 50,112,427	$ 363,083	$ -	$ 50,475,510	$ 1,351,303	$ 26,343,894	$ 24,131,616

Food Service Fixed Assets:

Description	Cost June 30, 2021	Fiscal Year-ended June 30, 2022 Additions	Fiscal Year-ended June 30, 2022 Retirements/ Transfers	Cost June 30, 2022	Depreciation Expense For Year-ended June 30, 2022	Accumulated Depreciation June 30, 2022	Net Asset June 30, 2022
Machinery & equipment	$ 947,120	$ 1,699	$ (4,500)	$ 944,319	$ 19,316	$ 800,311	$ 144,008
	$ 947,120	$ 1,699	$ (4,500)	$ 944,319	$ 19,316	$ 800,311	$ 144,008

See the notes to the financial statements for additional details.

Potential / Future Issues:

The following matters will potentially have future impact on the District:

- ✓ The combined impact of an overall macro-economy, anticipated increases to retirement funding obligations, and cost increases associated with the implementation of COVID-19 recovery and adaptation measures and associated cost and operational considerations, pose a challenge to both the District and state to fund operations. The Commonwealth has imposed restrictions and limitations on the ability and methods of school districts to raise revenue via future local tax increases. The District and most, if not all, other School Districts in the Commonwealth have received appropriations of significant federal and state grant funding in support of pandemic mitigation, re-opening, and operating efforts. Information regarding these grants is summarized per Supplementary Information accompanying these MD&A, financial statements, and notes. Generally, these funding sources are denoted with "COVID-19" in the grant name/identifier.
- ✓ During the District's 2021-2022 fiscal year, the District has secured more than $27-million in General Obligation Bond and Note funding for significant renovations at its facilities and has refinanced certain existing debt obligations. The District expects to couple this with anticipated COVID-19-related, grant-funded heating, ventilating, and air conditioning renovation activities across all District facilities is expected to result in significant construction activity and facility improvements across the District over the coming two to three years.

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
East Lycoming School District
349 West Cemetery Street
Hughesville, Pennsylvania 17737

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Lycoming School District (the District) as of and for the year ended June 30, 2022, 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, each major fund, and the aggregate remaining fund information of the East Lycoming School District as of June 30, 2022, 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 Opinion

We conducted our audit in in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States (GAS). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of 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 opinion.

Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these 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.

Auditor's 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 of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS 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 substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based upon the financial statements.

In performing an audit in accordance with GAAS and GAS, 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, we express no such opinion.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by Management, as well as evaluating 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 control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (MD&A) information on pages MD&A 1 through 12 and the *schedule of the District's proportionate share of the net pension liability* on page RSI-1, the *schedule of the District's contributions to pensions* on page RSI-2, the *schedules of changes in the District's total OPEB liability and related ratios* on page RSI-3, the *schedule of the District's proportionate share of the net OPEB liability* on page RSI-4, and the *schedule of the District's OPEB contributions* on page RSI-5, be presented to supplement the basic financial statements. Such information, though not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of the 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.

Other 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 (and state) 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* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the District's basic financial statements.

The schedule of expenditures of federal (and state) awards is the responsibility of the District's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 (and state) awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards* we have also issued our report dated March 29, 2023, 2023 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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.

Richard B. Snodgrass & Co.

Richard B. Snodgrass & Co.
Montoursville, Pennsylvania
March 29, 2023

East Lycoming School District
Statement of Net Position

June 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets and Deferred Outflows of Resources:			
Assets:			
Current assets:			
Cash and cash equivalents	$ 2,897,700	$ 705,250	$ 3,602,950
Investments	29,689,626	-	29,689,626
Taxes receivable-net	1,441,580	-	1,441,580
Due from other governments	1,481,774	-	1,481,774
Inventories	-	651	651
Other receivables and current assets	478,133	3,361	481,494
Total current assets	35,988,813	709,262	36,698,075
Noncurrent assets:			
Lease receivable	1,114,222	-	1,114,222
Land and land improvements-net	940,612	-	940,612
Buildings and improvements-net	22,041,554	-	22,041,554
Furniture and equipment-net	839,406	144,008	983,414
Construction in progress	310,044	-	310,044
Total noncurrent assets	25,245,838	144,008	25,389,846
Total Assets	61,234,651	853,270	62,087,921
Deferred Outflows of Resources:			
Deferred (gain)/loss on bond refunding	3,287	-	3,287
Other postemployment benefits	1,212,455	-	1,212,455
Pension	5,410,180	-	5,410,180
Total Deferred Outflows of Resources:	6,625,922	-	6,625,922
Total Assets and Deferred Outflows of Resources:	67,860,573	853,270	68,713,843
Liabilities, Deferred Inflows of Resources and Net Position:			
Liabilities:			
Current liabilities:			
Current portion of long-term debt	845,000	-	845,000
Accounts payable	747,516	-	747,516
Intergovernmental payable	97,344	-	97,344
Accrued salaries and benefits	3,536,371	-	3,536,371
Internal balances	11,009	(11,009)	-
Other accrued expenditures	243,090	-	243,090
Unearned grant revenues	295,187	-	295,187
Other current liabilities	135,539	63,859	199,398
Total current liabilities	5,911,056	52,850	5,963,906
Noncurrent liabilities:			
Bonds payable-net of current portion	25,723,397	-	25,723,397
Long-term portion of compensated absences	220,604	5,140	225,744
Other post-employment benefits-PSERS	1,806,000	-	1,806,000
Other post-employment benefits-District	4,648,391	-	4,648,391
Net pension liability	31,244,000	-	31,244,000
Total noncurrent liabilities	63,642,392	5,140	63,647,532
Total Liabilities	69,553,448	57,990	69,611,438
Deferred Inflows of Resources:			
Unearned revenue	-	-	-
Other postemployment benefits	691,700	-	691,700
Pension	5,623,000	-	5,623,000
Leases	1,114,222	-	1,114,222
Total Deferred Inflows of Resources:	7,428,922	-	7,428,922
Net Position:			
Invested in capital assets-net of related debt	(1,319,272)	144,008	(1,175,264)
Restricted:			
Capital projects	25,934,548	-	25,934,548
Retirement	2,470,895	-	2,470,895
Other	131,976	-	131,976
Unrestricted	(36,339,944)	651,272	(35,688,672)
Total Net Position	(9,121,797)	795,280	(8,326,517)
Total Liabilities, Deferred Inflows of Resources and Net Position:	$ 67,860,573	$ 853,270	$ 68,713,843

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Statement of Activities
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:								
Instruction	$ 15,391,625	$ -	$ 15,573	$ 4,937,917	$ -	$ (10,438,135)		$ (10,438,135)
Instructional Student Support	1,659,338	-	-	240,725	-	(1,418,613)		(1,418,613)
Admin. & Financial Support Services	2,984,742	-	-	301,969	-	(2,682,773)		(2,682,773)
Operation & Maintenance of Facilities	1,888,091	-	292,573	170,831	-	(1,424,687)		(1,424,687)
Pupil Transportation	1,484,569	-	-	885,296	-	(599,273)		(599,273)
Student Activities	676,402	-	42,572	178,010	-	(455,820)		(455,820)
Community Services	18,696	-	-	-	-	(18,696)		(18,696)
Unallocated depreciation	698,510	-	-	-	-	(698,510)		(698,510)
Interest on Long-Term debt	571,162	-	-	456,346	-	(114,816)		(114,816)
Total Governmental Activities	25,373,135		350,718	7,171,094	-	(17,851,323)		(17,851,323)
Business-type activities:								
Food Service	841,938		81,773	1,114,996			354,831	354,831
Total Primary Government	$ 26,215,073		$ 432,491	$ 8,286,090	$ -	$ (17,851,323)	$ 354,831	$ (17,496,492)
General revenues:								
Taxes:								
Property and other taxes, levied for general purposes, net						11,307,610	-	11,307,610
Grants, subsidies, & contributions not restricted						9,078,843	-	9,078,843
Investment Earnings						(117,888)	1,998	(115,890)
Miscellaneous Income						50,849	-	50,849
Transfers						-	-	-
Total general revenues, special items, extraordinary items and transfers						20,319,414	1,998	20,321,412
Change in Net Position						2,468,091	356,829	2,824,920
Net Position—beginning						(11,589,888)	438,451	(11,151,437)
Net Position—ending						$ (9,121,797)	$ 795,280	$ (8,326,517)

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Capital Projects Fund	Construction Projects Fund	Debt Service Fund	Student Activity Fund	Total Governmental Funds
Assets and Deferred Outflows of Resources:						
Assets:						
Cash and cash equivalents	$ 7,878,089	$ 5,210	$ -	$ -	$ 106,961	$ 7,990,260
Investments	-	-	24,597,066	-	-	24,597,066
Taxes receivable-net	1,441,580	-	-	-	-	1,441,580
Due from other funds	45,663	-	-	-	-	45,663
Due from other goverments	1,481,774	-	-	-	-	1,481,774
Prepaid expenses	25,015	-	-	-	-	25,015
Leases receivable	1,114,222	-	-	-	-	1,114,222
Other receivables	453,118	-	-	-	-	453,118
Total Assets	12,439,461	5,210	24,597,066	-	106,961	37,148,698
Deferred Outflows of Resources:	-	-	-	-	-	-
Total Assets & Deferred Outflows	12,439,461	5,210	24,597,066	-	106,961	37,148,698
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	437,472	-	310,044	-	-	747,516
Due to other funds	56,672	-	-	-	-	56,672
Due to other governments	97,344	-	-	-	-	97,344
Accrued salaries & benefits	3,536,371	-	-	-	-	3,536,371
Unearned grant revenue	295,187	-	-	-	-	295,187
Other current liabilities	135,539	-	-	-	-	135,539
Total liabilities	4,558,585	-	310,044	-	-	4,868,629
Deferred Inflows of Resources:						
Unearned revenue	358,533	-	-	-	-	358,533
Leases	1,114,222	-	-	-	-	1,114,222
Total deferred inflows	1,472,755	-	-	-	-	1,472,755
Fund Balances:						
Non-spendable	25,015	-	-	-	-	25,015
Restricted fund balance	-	5,210	24,287,022	-	106,961	24,399,193
Committed balance	4,113,211	-	-	-	-	4,113,211
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	2,269,895	-	-	-	-	2,269,895
Total fund balance	6,408,121	5,210	24,287,022	-	106,961	30,807,314
Total Liabilities & Fund Balance	$ 12,439,461	$ 5,210	$ 24,597,066	$ -	$ 106,961	$ 37,148,698

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Position
June 30, 2022

Total Fund Balances - Governmental Funds		$ 30,807,314
Amounts reported for governmental activities in the statement of net position are different because:		
Capital Assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of capital assets is $50,475,510 and the accumulated depreciation is $26,343,894. Net capital/fixed assets are:		24,131,616
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are recorded as deferred revenues in the funds balance sheet:		358,533
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
	Bonds payable	(26,568,397)
	Accrued interest on the bonds	(243,090)
	Compensated absences	(220,604)
	Net OPEB liability-PSERS	(1,806,000)
	Net OPEB liability-District	(4,648,391)
	Net pension liability	(31,244,000)
Losses incurred on refundings of long-term liabilities are not financial resources and, therefore, are not reported as deferred outflows of resources in governmental funds. The deferred loss on refundings included in government-wide deferred outflows of resources is:		3,287
Deferred outflows and inflows of resources related to pension and OPEB to be recognized and/or realized in future periods are not reported in governmental funds:		
	Deferred outflows-pension	5,410,180
	Deferred outflows-OPEB	1,212,455
	Deferred inflows-pension	(5,623,000)
	Deferred inflows-OPEB	(691,700)
Total Net Position - Governmental Activities		$ (9,121,797)

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Capital Projects Fund	Construction Projects Fund	Debt Service Fund	Student Activity Fund	Total Governmental Funds
Revenues						
Local Sources	$ 12,192,334	$ 31	$ (150,158)	$ -	$ 76,657	$ 12,118,864
State Sources	15,103,020	-	-	-	-	15,103,020
Federal Sources	563,985	-	-	-	-	563,985
Total Revenues	27,859,339	31	(150,158)	-	76,657	27,785,869
Expenditures						
Instruction	15,987,949	-	-	-	-	15,987,949
Support Services	8,085,316	-	330,583	-	-	8,415,899
Non-instructional Services	691,326	-	-	-	63,970	755,296
Capital Outlay	1,667	-	310,044	-	-	311,711
Debt Service (Principal & Interest)	-	-	-	2,827,622	-	2,827,622
Total Expenditures	24,766,258	-	640,627	2,827,622	63,970	28,298,477
Excess (Deficiency) of Revenues Over Expenditures	3,093,081	31	(790,785)	(2,827,622)	12,687	(512,608)
Other Financing Sources (Uses)						
Bond Proceeds (Does not include refunding bonds)	-	-	21,689,619	-	-	21,689,619
Refunding Bond Proceeds	-	-	700,632	-	-	700,632
Interfund Transfers in	-	-	-	2,827,622	-	2,827,622
Debt Service (Payment to Refunded Bond Escrow Agent)	-	-	(700,632)	-	-	(700,632)
Bond Premiums	-	-	3,388,188	-	-	3,388,188
Operating Transfers Out	(2,827,622)	-	-	-	-	(2,827,622)
Net Change in Fund Balances	265,459	31	24,287,022	-	12,687	24,565,199
Fund Balance - Beginning of Year	6,142,662	5,179	-	-	94,274	6,242,115
Fund Balance - End of Year	$ 6,408,121	$ 5,210	$ 24,287,022	$ -	$ 106,961	$ 30,807,314

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
To the Statement of Activities
For the Year Ended June 30, 2022

Total net change in fund balances - governmental funds	$ 24,565,199
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the period.	
Depreciation expense:	(1,351,303)
Capital outlays:	363,083
Repayment of bond principal and capital lease payments are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	
Bond principal paid:	3,080,000
Proceeds of debt and related bond refunding expenditures are treated as other financing sources & uses in government fund statements but are increases in statement of net position components and amortized or accreted over the period of the related debt in government wide statements.	
Additional borrowings	(22,390,251)
Bond premium	(3,388,188)
Amortize losses on refundings:	(6,573)
Interest on long-term debt at year end is not accrued in governmental funds but is accrued in government wide financial statements. Accrued interest on bonds decreased (increased) at current year-end as compared to the previous year end:	(217,212)
Taxes receivable are recognized on an accrual basis in government-wide statements while the revenue is recognized on a modified accrual basis in governmental funds. This is the increase in revenue recognized in the government-wide statements in the current year due to this difference:	55,357
Bond premiums and discounts related to time-value of money are recorded and accreted/amortized in government-wide statements:	
Amortize bond issuance premiums:	103,843
Accrete bond issuance discounts:	(2,966)
Post-employment liabilities for OPEB and compensated absences (increased) decreased at current year end as compared to the previous year end and the District incurred, net, reduced expense in the governmental statement of activities:	
Compensated absences	(10,406)
Other postemployment benefits, net	(220,443)
In the statement of activities, Pension expense is measured by the amounts contributed toward future retirement during the year. In the governmental funds, however, are measured by the amount of financial resources used. This amount represents the additional amount, net, expended in the current period in consideration of the changes in the Net Pension Liability and Deferred Pension-related inflows and outflows of resources:	1,887,951
Change in net position of governmental activities	$ 2,468,091

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Budget and Actual
For the Year Ended June 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance With Final Budget Positive (Negative)
REVENUES				
Local Sources	$ 11,337,797	$ 11,337,797	$ 12,192,334	$ 854,537
State Sources	14,643,439	14,643,439	15,103,020	459,581
Federal Sources	455,426	455,426	563,985	108,559
Total Revenues	26,436,662	26,436,662	27,859,339	1,422,677
EXPENDITURES				
Regular education programs	11,625,088	11,625,088	11,869,131	(244,043)
Special education programs	2,781,517	2,781,517	2,708,527	72,990
Vocational education programs	981,480	981,480	904,528	76,952
Other instructional programs	110,509	110,509	165,337	(54,828)
Pre-kindergarten	277,534	277,534	340,426	(62,892)
Pupil personnel support services	840,069	840,069	925,068	(84,999)
Instructional staff support services	491,989	491,989	510,193	(18,204)
Administrative services	1,547,180	1,547,180	1,575,159	(27,979)
Pupil health services	316,234	316,234	344,443	(28,209)
Business services	525,331	525,331	512,550	12,781
Operation & maintenance of facilities	1,999,698	1,999,698	1,993,503	6,195
Student transportation services	1,401,861	1,401,861	1,481,961	(80,100)
Central & other support services	542,215	542,215	742,439	(200,224)
Student activities	735,738	735,738	672,630	63,108
Community services	44,617	44,617	18,696	25,921
Debt Service (Principal & Interest)	-	-	-	-
Other	-	-	1,667	(1,667)
Total Expenditures	24,221,060	24,221,060	24,766,258	(545,198)
Excess (Deficiency) of Revenues Over Expenditures	2,215,602	2,215,602	3,093,081	877,479
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	(2,461,713)	(2,461,713)	(2,827,622)	(365,909)
Budgetary reserve	(262,000)	(262,000)	-	262,000
Net Change in Fund Balances	(508,111)	(508,111)	265,459	773,570
Fund Balance - Beginning of Year	4,999,577	4,999,577	6,142,662	
Fund Balance - End of Year	$ 4,491,466	$ 4,491,466	$ 6,408,121	

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Statement of Net Position-Proprietary Funds

June 30, 2022

	Food Service Fund
Assets and Deferred Outflows of Resources:	
Assets:	
Current assets:	
Cash and cash equivalents	$ 705,250
Due from other funds	56,672
Due from other governments	-
Other receivables	3,361
Inventories	651
Total current assets	765,934
Noncurrent assets:	
Furniture and equipment-net	144,008
Total noncurrent assets	144,008
Total Assets	909,942
Deferred Outflows of Resources:	-
Total Assets and Deferred Outflows	909,942
Liabilities, Deferred Inflows of Resources and Net Position:	
Liabilities:	
Current liabilities:	
Accounts payable	-
Due to other funds	45,663
Other current liabilities	63,859
Total current liabilities	109,522
Noncurrent liabilities:	
Long-term portion of compensated absences	5,140
Total noncurrent liabilities	5,140
Total Liabilities	114,662
Deferred Inflows of Resources:	-
Net Position:	
Invested in capital assets-net of related debt	144,008
Restricted	-
Unrestricted	651,272
Total Net Position	795,280
Total Liabilities, Deferred Inflows, and Net Position	$ 909,942

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Statement of Revenues, Expenditures and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022

	Food Service Fund
Operating Revenues	
Food service revenue	$ 81,773
Total Operating Revenues	81,773
Expenditures	
Salaries	200,234
Employee benefits	129,605
Purchased property services	-
Other purchased services	423,060
Supplies	69,723
Depreciation	19,316
Total Expenditures	841,938
Operating income (loss)	(760,165)
Non-Operating Revenues (Expenses)	
Earnings on investments	1,998
State sources	82,643
Federal sources	1,032,353
Income (Loss) for the Period	356,829
Increase (Decrease) in Net Position	356,829
Net Position - Beginning of period	438,451
Net Position - End of period	$ 795,280

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

		Food Service Fund
Cash Flows from Operating Activities:		
Cash received from users	$	81,773
Cash payments to employees for services		(233,147)
Cash payments to suppliers for goods and services		(493,323)
Net Cash (Used For) Operations		(644,697)
Cash Flows from Non-Capital Financing Activities:		
State sources		86,201
Federal sources		1,155,463
Net Cash Provided By Non-Capital Financing Operations		1,241,664
Cash Flows from Capital and Related Financing Activities:		
Capital outlay		(1,699)
Net Cash (Used For) Capital and Related Financing Operations		(1,699)
Cash Flows from Investing Activties:		
Earnings on investments		1,998
Net Cash Provided By Investing Activities		1,998
Net Increase (Decrease) in cash for fiscal year		597,266
Cash and cash equivalents at - Beginning of Year		107,984
Cash and cash equivalents at - End of Year	$	705,250
Reconciliation of Operating (Loss) to Cash (Used for) Operations:		
Operating (loss)	$	(760,165)
Adjustments to reconcile-		
Depreciation		19,316
(Increase) Decrease in accounts receivable		2,050
(Increase) Decrease in inventories		(590)
Increase (Decrease) in accounts payable		(1,044)
Increase (Decrease) in advances from other funds		95,736
Net Cash (Used For) Operations	$	(644,697)

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Statement of Fiduciary Net Position
Private Purpose Trusts
June 30, 2022

	Private Purpose Trusts
Assets:	
Cash and cash equivalents	$ 78,935
Investments	750,512
Other receivables	-
Prepaid expenses	-
Total Assets	829,447
Liabilities:	
Accounts payable	-
Due to other funds	-
Total Liabilities	-
Net Position:	
Restricted for scholarships	829,447
Unrestricted	-
Total Net Position	829,447
Total Liabilities and Net Assets	$ 829,447

The accompanying notes are an integral part of this financial statement.

East Lycoming School District
Statement of Changes in Fiduciary Net Position
Private Purpose Trusts
June 30, 2022

	Private Purpose Trusts
Additions:	
Local source contributions	$ 4,062
Investment Earnings	
Net increase (decrease) in fair value of investments	(103,122)
Interest and dividends	13,715
Total Additions:	(85,345)
Deductions:	
Scholarships awarded	12,350
Fees	3,303
Total Deductions	15,653
Increase (Decrease) in Net Position:	(100,998)
Net Position - Beginning of period	930,445
Net Position - End of period	$ 829,447

The accompanying notes are an integral part of this financial statement.

Note 1. Summary of Significant Accounting Policies

The accounting policies of the East Lycoming School District, "the School District" or "District" conform to United States generally accepted accounting principles (GAAP) as applicable to governmental entities. The Government Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The District also applies Financial Accounting Standards Board (FASB) statements and interpretations to its governmental and business-type activities in certain situations.

1.A. – Description of Entity:

The East Lycoming School District, Lycoming County, Pennsylvania, operates as a school district of the 3rd class under the School Code of 1949 of the Commonwealth of Pennsylvania. The District operates under the management of a superintendent hired by and responsible to an elected nine-member board of school directors.

1.B. – Financial Reporting Entity:

The District is the basic level of government which has responsibility and control over all activities related to public school education in its attendance area in Lycoming County, Pennsylvania. The attendance area includes the Boroughs of Hughesville and Picture Rocks, and the Townships of Franklin, Jordan, Mill Creek, Moreland, Penn, Shrewsbury, and Wolf.

The District assesses the taxpayers of these municipalities based upon taxing powers at its disposal. The ability of the District's taxpayers to pay their assessments is dependent upon economic and other factors affecting the taxpayers.

The District receives funding from local, state, and Federal government sources and must comply with various requirements of these funding sources.

The District is not included in any other governmental reporting entity as defined by GASB pronouncements. The specific criteria used in determining whether other organizations should be included in the District's financial reporting entity are financial accountability, fiscal dependency and legal separation. Additionally, there are no other organizations which are required to be included as a component unit of the District's reporting entity.

1.C. – Basis of Presentation:

Government-wide Financial Statements
The Statement of Net Position and the Statement of Activities report information about the District as a whole. Theses statements include the financial activity 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 District's General, Capital Projects, and Debt Service Funds are classified as governmental activities. The District's Food Service Fund is classified as a business-type activity.

The Statement of Net Position presents the financial condition of the governmental and business-type activities of the District as of the District's June 30 fiscal year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities and for the single business-type activity of the District. 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 of the goods or services offered by the particular 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, with certain limited exceptions, as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and business-type activity is self-financing or draws upon the general revenues of the District.

Fund Financial Statements

Fund financial statements of the District are organized into funds, each of which is considered to be a separate accounting entity. During the fiscal year, the School District accounts for its operations by segregating activities related to certain functions or activities into separate funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues, and expenditures or expenses, as appropriate. School district resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Funds are organized into three major categories: governmental, proprietary, and fiduciary. In the presentation of fund financial statements for governmental and proprietary funds, those funds which are considered to be "major funds" are presented separately with the remaining funds in each of these categories being presented in an aggregated manner. A fund is defined as a major fund in accordance with GASB Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* if it meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or proprietary fund are at least 10 percent of the corresponding total for all funds of that category, and;

2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or proprietary fund are at least 5 percent of the corresponding total for all governmental and proprietary funds combined.

Fiduciary funds are reported by type.

The funds of the District are described below.

Governmental Funds

General Fund – The general fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund –The capital projects fund of the District was established in accordance with P.L. 145, Act of April 30, 1943 of the Commonwealth of Pennsylvania. Accordingly, the amounts in this fund are restricted and may be utilized only for the purposes designated in the Act. The Capital Project Fund accounts for the accumulation of financial resources which are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Capital Projects Fund is a major fund and is expected to be present in all fiscal periods.

Construction Projects Fund –The construction projects fund of the District was established similarly to the Capital Projects Fund. However, the Construction Projects fund is maintained and reported separately to segregate the accounting for the construction of capital facilities and other capital assets as funded with the District's specific capital project borrowing. The Construction Projects Fund is a major fund, typically during the fiscal periods in which borrowing and construction activities are ongoing.

Debt Service Fund – The Debt Service Fund accounts for resources that are restricted, committed, or assigned to expenditure for principal and interest on outstanding general long-term debt obligations. The Debt Service Fund is a major fund.

Student Activities Fund –The School District's Student Activities fund is an account for the funds being held by the School District on behalf of various student clubs and organizations. Generally, there is no trust agreement that affects the degree of management involvement and the length of time that the resources are held. Following the scheduled Adoption of GASB No. 84 *Fiduciary Activities* (GASB No. 84) as of July 1, 2020, the District accounts for these activities funds based upon the requirements of GASB No. 84, among the Governmental Funds as opposed to as a Fiduciary Fund.

Proprietary Funds
Proprietary fund accounting and reporting 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 on a continuing basis is to be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Food Service Fund – The Food Service Fund is the District's only proprietary fund. It is utilized to account for the District's operations in providing meal services. The Food Service Fund distinguishes between operating revenues and expenses and non-operating items. Operating revenues consist of charges for food served. Operating expenses consist mainly of food and food preparation costs, supplies, and other direct costs. All other revenues and expenses are reported as non-operating.

Fiduciary Funds
Trust and Agency Funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals. Fiduciary funds are custodial in nature and do not involve measurement of results of operation.

Public Purpose Trust-Student Awards Fund – The student awards fund is used to account for funds received and utilized to account for assets held by the District in a trustee capacity for individuals and private organizations. Generally, the funds are restricted to be used to provide scholarships and similar awards to students and graduates of the District. This fund is the District's only Fiduciary Fund.

The funds, which are considered major funds for fund financial statement presentation, and are presented in a separate column within the respective fund category, are:

1. Governmental Funds
   - -General Fund
   - -Capital Projects Fund
   - -Construction Projects Fund (Project/Borrowing specific)
   - -Debt Service Fund
   - -Student Activities Fund

2. Proprietary Funds
   - -Food Service Fund

1.D. – Accounting Methods:

Accounting methods are described in terms of the measurement focus and basis of accounting.

Measurement focus is a term used to describe which transactions are recorded within the financial statements. Measurement focus is dictated by the principal objective of the accounting and reporting being presented.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus applied.

Measurement Focus
Government-wide Statements of Net Position and the Statements of Activities are prepared utilizing the "economic resources" measurement focus for both governmental and business-like activities. With this measurement focus, all assets and all liabilities associated with the operation of the District are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in the District's net total assets.

Fund financial statements are prepared utilizing the "current financial resources" measurement focus in governmental funds.

In governmental funds, the principal objective of the accounting and reporting is to account for and report the flow of financial resources utilized in the delivery of services by that governmental entity. Typically, this entails the reporting of the various sources of revenues and expenditures versus a legally adopted budget. The emphasis is on accounting for this budget and the financial resources and requirements supporting it on an annual basis. This measurement focus accounts for current financial resources and as such revenue and expenditure recognition under this measurement focus is limited and excludes amounts represented by non-current assets or liabilities. Since they do not affect net current assets, long-term amounts are not recognized as revenues or expenditures or fund assets or liabilities.

Proprietary funds utilize an economic resources measurement focus because the objective of the accounting in these funds is the determination of operating income, changes in net position, financial position and cash flows. All assets and liabilities, whether current or non-current, associated with the activities of these funds are included.

Basis of Accounting
All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become both measurable and available as net current

assets. Taxes are considered "available" when in the hands of the School District or, in the case of delinquent taxes, anticipated to be collected within 60 days after the fiscal year end and are recognized as revenue within the fiscal year.

Expenditures are generally recognized when the related fund liability is incurred. The exception to this general rule is that interest on general long-term debt is recognized only when payable.

Government-wide financial statements are prepared utilizing the accrual basis of accounting. Revenues are recognized when they are earned and their expenses are recognized when they are incurred.

Proprietary funds are also accounted for using the accrual basis of accounting.

1.E. – Revenue Recognition – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, those transactions in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.

Non-exchange transactions, those in which the District receives value without giving equal value in return, include property taxes, earned income taxes, grants and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year in which the taxes are levied. Revenue from income taxes is recognized in which the income is earned. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all the eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the specific time period in which expenditures must be made in order to be eligible as grant, entitlement or donation eligible; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On the modified accrual basis, revenue from a non-exchange transaction must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year end: earned income taxes, grants, interest, tuition, and student fees.

In conjunction with the District's adoption of GASB Statement No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (GASB No. 63), as of the beginning of the fiscal year-ended June 30, 2013, the District has captioned the amounts historically disclosed as "deferred revenue," as "unearned revenue." The District's unearned revenues balance as per the Fund financial statements represents unavailable tax revenues and has been disclosed as "deferred inflows of resources." These amounts are recognized as revenue in the period in which the tax is levied in the Government wide statements and are not deferred inflows therein.

1.F. – Expenses and Expenditures:

On the accrual basis of accounting expenses are recognized at the time they are incurred.

The "current financial resources" measurement focus of governmental fund accounting, results in accounting for decreases in net current financial resources, expenditures rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

1.G. – Assets, Liabilities and Net Position/Fund Balance:
The following summarizes certain of the District's Summary of Significant Accounting Policies (SOSAP) matters relevant to significant accounting and financial statement components:

Cash and Cash Equivalents and Investments
Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and so near their maturities that they present insignificant risk of changes in value because of changes in interest rates. Generally only investments with original maturities of three months or less qualify as cash equivalents. Investments are stated at cost or amortized cost, which approximates market.

Taxes and Intergovernmental Receivables
Taxes receivable are reported on the balance sheet at amounts that include any penalty amounts due net of an allowance for uncollectible balances. Management estimates the adequacy of the allowance for uncollectible taxes receivable based upon the historical experience in collecting these taxes. Intergovernmental receivables include amounts due from the state and federal governments for various grants and subsidies. For Fund Financial Statements only that portion of such receivables that is determined to be available as of the fiscal year end is recorded as revenue in the current year. Unearned revenue is credited for that portion of the receivable balance not meeting the revenue recognition criteria.

Inventory
Inventory is valued at cost (first-in, first-out). Inventory consists of food and related supplies in the District's Food Service Fund. Food donated by the U.S. Department of Agriculture is recorded at market value. The school district's inventory of instructional and building maintenance supplies is not considered to be material and is, therefore, not reflected in the district's financial statement. The district utilizes the "purchases method" of accounting for such items under which such items are charged to expenditure when purchased.

Capital Assets
General capital assets are those assets not specifically related to activities in the District's Food Service Fund. These assets generally result from expenditures in the District's governmental funds. These assets are not included in the Fund Financial Statements. They are, however include in the governmental activities column of the Government-wide Statement of Net Position.

Capital assets used by the Food Service Fund are included in both the Fund Financial Statements and the business-type activities column of the Government-wide Statement of Net Position.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated fixed assets are recorded at their fair market value on the date of donation. The District maintains a capitalization threshold of $1,500 which is applied to individual asset purchases or, in the case of the purchase of same or similar assets in a group, to the aggregated cost.

All capital assets, except land and construction/projects in progress, are depreciated. Construction in progress costs are accumulated until the project is complete and placed in service. At that time, the costs are transferred to the appropriate asset class and depreciation begins. Assets subject to capital lease financing arrangements are depreciated over the corresponding lease term.

Depreciation is computed using the straight-line method over the following useful lives:

Description	***Estimated Useful Lives***
Land Improvements	20 years
Buildings and Building Improvements	20-50 years
Furniture and Equipment	4-20 years
Furniture and Equipment-Business-type activities	5-50 years

The District does not have any infrastructure capital assets.

Bond Issuance Costs and Amortization
The District's accounts for these costs based upon the requirements of GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities* (GASB No. 65), all pre-GASB No. 65 costs of issuance, including underwriters discount, of the 2010, 2011 and 2014 bonds have been written-off. New costs of the issuance, if any, are expensed in the period incurred consistent with the recognition requirements of GASB No. 65. These types of costs were previously amortized utilizing the straight-line method, which approximated the effective interest rate method, over the life of the bonds. Bond issuances which include, as a component of issuance costs, bond insurance, would result in a prepaid bond insurance component of deferred outflows of resources which would be amortized in this manner.

Bond Discount, Premium and Deferred Loss on Refinancing and Amortization
The premiums and discounts recognized upon issuance of the 2010, 2011, 2014 bonds and the losses recognized upon the refinancing of the 1998, 2001, 2003, 2004, 2006, 2010 and 2011 bonds and 2008 notes are being amortized utilizing the straight-line method, which is a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. The premium and discounts have been capitalized as a direct net addition to the face amount of bonds payable in the accompanying statement of net position based upon the requirements of GASB No. 65.

Net amortization of bond premium, included in bonds payable, resulted in amortization expense, which is included as a component of interest expense in the accompanying statement of activities, of approximately $101,000 for the year-ended June 30, 2022.

Per the requirements of GASB No. 65, the District presents the net loss on refinancing as a Deferred Outflow of Resources in the accompanying statement of net position. Deferred losses on bond refunding included in Deferred Outflow of Resources resulted in amortization expense, which is included as a component of interest expense in the accompanying statement of activities, of approximately $7,000 for the year-ended June 30, 2022.

Accumulated Compensated Absences
The District's collective bargaining agreements with its professional and support employees specify the sick leave and vacation leave policies. Administrative personnel, while not party to these agreements, are provided similar benefits. The agreements generally provide for payment of accumulated sick leave, at retirement, based upon years of service and days accumulated. The rate paid varies by position. Vacation leave is available only to administrative and twelve month support employees. Vacation pay is earned in the year in which the service has been performed. Employees are entitled to accrue an annual designated number of vacation days, which carry over from year to year.

Sabbatical leaves-The Pennsylvania School Code of 1949, as amended, provides that certain employees are entitled to sabbatical leaves. The district's potential liability for such leaves is not included in the financial statements because of the uncertainty of future amounts payable.

Pensions
The District has adopted GASB Statement No. 68 *Accounting and Financial Reporting for Pensions (as amended)* (GASB No. 68), effective as of the beginning of the fiscal year-ended June 30, 2015. Based upon the requirements of GASB No. 68, the District recognizes its proportionate share of the net pension liability relative relevant retirement benefits available to certain of the District's current and former employees and retirees.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Public School Employees' Retirement System (PSERS or the System or the Pension Plan or the Plan) 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 and PSERS's investments are reported at fair value.

The Pension Plan provides Retirement, death and disability, legislatively mandated *ad hoc* cost-of-living adjustments, healthcare insurance premium assistance benefits to qualifying annuitants. The plan operates under the authority of the Public School Employee's Retirement Code (the Code) (Act No. 96 of October 2, 1975, as amended) (24 Pa. C. S. 8101-8535). The Pension Plan is administered, at the State-wide level, by a 15-member board (the PSERS Board).

See also Note 9, "Pensions," for further discussion of Pensions and presentation and disclosure policies relative to the relevant account balances and amounts.

Other Postemployment Benefit Plans (Other than Pensions):
The District's employees and former employees, subject to eligibility requirements summarized here and detailed in the corresponding participant agreements, are provided postemployment benefits other than pensions via the PSERS Health Insurance Premium Assistance Program (the System Plan) (see Note 14 for further) and the East Lycoming School District Postemployment Benefits Plan (the District Plan) (see Note 15 for further) (OPEB Plans).

Following the scheduled adoption of GASB No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB No. 75) as of July 1, 2017, the District accounts for these OPEB plans based upon the requirements of GASB No. 75. Periods ending

at July 1, 2008 through June 30, 2017 were previously accounted for based upon the requirements of GASB No. 45 (also entitled *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*), which GASB No. 75 replaced (GASB No. 45 did not apply to the System Plan)).

The year-end balances of the plans were $1,806,000 for the PSERS, State-level plan and $4,648,391 for the District-level plan, respectively. The District recognized a total of $520,000 of OPEB expense in its government-wide statement of governmental activities based upon the measurement and recognition requirements of GASB No. 75 for the year-ended June 30, 2022.

Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net position invested in capital assets represents the costs of fixed assets net of related accumulated depreciation and related debt. Net position is reported as restricted when there are limitations imposed on their use either through restrictions imposed by creditors, grantors or laws or regulations of other governments.

Fund Balance

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB No. 54), the District classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the Board of Directors, the District's highest level of decision making authority, and does not lapse at year-end.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Superintendant or Business Administrator. Authority to make such assignments is granted by the Board of Directors via District policy but not through formal action of the School Board. The following are examples of activities resulting in assignment of fund balance:

- The School Board authorizes the District Business Manager to assign funds to specific purposes;

- The School Board passes a board motion authorizing assignments for activities as contemplated by the board.

Unassigned – includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and, should they arise, negative fund balances in other governmental funds.

As of June 30, 2022, the District's non-spendable fund balance corresponds to the District's prepaid expense asset balance which is fund balance in non-spendable form.

The District uses restricted /committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The District does not have a formal minimum fund balance policy.

Eliminations and Internal Balances
Transactions and balances between governmental activities have been eliminated in the government-wide financial statements. Residual amounts due between governmental and business-type activities are labeled "internal balances" on the statement of net position.

1. H. – Accounting Estimates:

Preparation of the School District's financial statements requires management to make certain estimates and assumptions about the effect of future events on the valuation of certain assets or liabilities and the reported amounts of revenues and expenses during the reporting period. These include assumptions regarding an allowance for uncollectible taxes and useful lives and residual values and depreciation and amortization methods related to productive facilities of the Food Service fund. Estimates are made because the measurement of some amounts or the valuation of some accounts is uncertain, pending the outcome of future events, or relevant data concerning events that have already occurred cannot be accumulated on a timely, cost-effective basis. Actual results could differ from these estimates.

Significant Risks and Uncertainties
The following represent factors which could cause actual results to differ from the estimates reflected in the accompanying financial statements:

a) *Significant Group Concentrations of Credit Risk*
The District's operations are located in Hughesville, Lycoming County of Pennsylvania. Its service area is located within the geographic bounds 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.

b) *Grant Programs*
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 expenditure which may be disallowed pursuant to the terms of these grant programs. Management is not aware of any material items of noncompliance that may result in the disallowance of program expenditures.

c) *Environmental*
The District maintains heating and fuel storage. The District is potentially liable for any expenditure associated with compliance to mandated regulations and any assessments by regulatory authorities related to these or other similarly situated facilities. Management is not aware of any material asserted or potential assessments.

Note 2. Budgets and Budgetary Accounting

Budgets and Budgetary Accounting
In accordance with the Pennsylvania School Code of 1949, prior to June 30, the Board of Directors approve and adopt a General Fund Budget for the fiscal year beginning July 1. The General Fund Budget includes proposed expenditures and the means to finance them.

Formal budgetary integration is employed as a management control device during the year for the General Fund. Budgeted amounts are as originally adopted, or as amended by the Board of Directors. Individual amendments are not material in relation to the original appropriations which were amended. All budgeted appropriations lapse at fiscal year end.

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 have the budget printed, or otherwise made available for public

inspection, at least twenty (20) days prior to the date set for the adoption of the budget. Final action may not be taken on any proposed budget in which the estimated expenditures exceed two thousand dollars ($2,000), until after ten (10) days public notice.

- The Board may make transfers of funds appropriated to any particular item of expenditure by legislative action during the last nine months of the fiscal year. An affirmative vote of a majority of all members of the Board is required.

- Fund balances in budgetary funds may be appropriated based on resolutions passed by the Board, which authorize 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 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.

- Program budgets, as prescribed by the state and federal agencies funding these programs, are included in the General Fund budget. These budgets are approved on a program-by-program basis by the state or federal funding agency for the term of the program.

- Capital budgets are implemented as project budgets in connection with the issuance of debt for capital improvements and capital projects in the Capital Projects Fund. 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 or debt service funds.

Note 3. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund. All encumbrances lapse at fiscal year end.

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of materials or services. For budgetary purposes, appropriations lapse at fiscal year- end and outstanding encumbrances at year-end are reappointed in the next fiscal year. As of June 30, 2022, the District had no outstanding encumbrances. A reserve for encumbrances is not reported on the government-wide financial statements.

Note 4. Deposits With Financial Institutions and Investments

The School District's deposits and investments are potentially subject to credit and market risks. Credit risk involves the risk that another party to the deposit or investment transaction will not fulfill its obligation with respect to the deposit or investment. Credit risks include failures to perform, as agreed, on the part of the issuer of the security or the financial institution holding the deposit or the custodial agent for the security itself or supporting collateral. Market risk involves the risk that the market value of an investment itself or the supporting collateral will decline and expose the School District to a loss.

The School District's market and credit risks are reduced by legal restrictions as to the types of deposits and investments it is allowed to make under Pennsylvania law. The following information is provided to allow the reader to evaluate the market and credit risks associated with the School District's deposits and investments.

Government-wide Statement of Net Position Breakout of Cash and Investments:

Description	June 30, 2022 Amount
Cash and cash equivalents:	
Governmental Activities:	
Demand deposits	$ 2,897,450
Cash on hand	250
	2,897,700
Business-type activities:	
Demand deposits	445,097
PLGIT investment pool	259,499
Cash on hand	654
	705,250
	$ 3,602,950
Investments:	
Governmental Activities:	
PLGIT investment pool	29,689,626
	$ 29,689,626
Total Statement of Net Position Cash, Cash Equivalents and Investments	$ 33,292,576

Types of Deposits and Investments Permitted for Pennsylvania School Districts:

Legal Requirements

Section 440.1 of the Pennsylvania Public School Code of 1949 requires deposits and investments of the School District to be restricted to the following:

- United States Treasury bills;

- Short-term obligations of the United States Government or its agencies or instrumentalities;
- Deposits in institutions insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation or the National Credit Union Share Insurance Fund to the extent that such accounts are so insured, and, for any amounts above the insured maximum, provided that approved collateral as provided by the Act of August 6, 1971 (P.L. 281, No. 72) is pledged by the depository; or
- Obligations of the United States of America, the Commonwealth of Pennsylvania, or of any political subdivision of the Commonwealth of Pennsylvania or any of their agencies or instrumentalities backed by the full faith and credit of the United States of America, the Commonwealth of Pennsylvania, or of any political subdivision of the Commonwealth of Pennsylvania respectively.

Information Regarding Risks Related to Deposits and Investments:
At June 30, 2022 the School District had the following deposits and investments with the noted related credit and custodial risks:

Cash Equivalent/Investment	June 30, 2022 Amount	Credit/Custodial Risk
Governmental Activities:		
Demand and investment deposits-collateralization	$ 2,647,450	Variable rate overnight investment with a bank collaterialized with pooled securities held by a third party
Demand Deposits - FDIC insurance	250,000	
Cash on hand	250	
PLGIT investment pool	29,689,626	An investment pool for Pennsylvania local governments rated AAAm by Standard & Poor's.
	32,587,326	
Business-type activities:		
Demand deposits-collateralization	445,097	Variable rate overnight investment with a bank collaterialized with pooled securities held by a third party
PLGIT investment pool	259,499	An investment pool for Pennsylvania school districts rated AAAm
Cash on hand	654	
	705,250	
Total Cash Equivalent/Investments	$ 33,292,576	

PLGIT, the Pennsylvania Local Government Investment Trust is a pooled government investment fund which restricts its investments to those allowed for Pennsylvania school districts as outlined above.

For purposes of financial statement presentation some of the amounts classified as investments above are considered as cash equivalents. Cash equivalents are defined as short-term, highly liquid investments that are both:

a. Readily convertible to known amounts of cash.
b. So near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

Generally, only investments with original maturities of three months or less meet this definition.

Also, some of the amounts classified as deposits above are considered to be investments for financial statement presentation.

Fiduciary Funds – Private Purpose Trust - Investments and Credit Ratings
As of June 30, 2022, the District's private purpose trust funds held the following investments:

	Maturities	Fair Value
Equity-based mutual funds	N/A	$ 356,882
Fixed-income mutual funds	1-5 years	375,069
Certificate of deposit	< 1 year	18,561
		$ 750,512

a.) *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 securities that are in the possession of an outside party. At June 30, 2022, all of the District's investments, including the additional approximately $79,000 of investment cash, were held by three (3) various financial institutions, which are covered by SIPC insurance coverage of approximately $500,000 per financial institution. Holdings at one of the financial institutions exceeded SIPC coverage by approximately $95,000.

b.) *Interest Rate Risk*
Interest rate risk is the risk that changes in market rates will adversely affect the fair value of an investment. Generally, an investment with a longer maturity and greater time to lapse until maturity will experience a greater degree of sensitivity in terms of its fair value relative to changes in market interest rates. The District does not have a formal policy for interest rate risk.

c.) *Foreign Currency Risk*
Foreign currency risk is the risk that changes in the foreign exchange rate will adversely affect the fair value of an investment. There are currently no investments in securities exchanged in foreign denominations. The District

does not have a formal policy for foreign currency risk.

d.) *Valuation/Fair Value Measurement and Reporting Risk*
Investments are stated at fair value, which approximates market. Fair value is classified by GASB Statement No. 72 *Fair Value Measurement and Application* (GASB No. 72), into a fair value hierarchy consisting of three levels according to nature of the inputs to the fair value determination. The three levels are defined as follows:

Level 1 Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets to which the District has access at the measurement date.

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Level 2 inputs include:

i. quoted prices for similar assets or liabilities in active markets;
ii. quoted prices for identical or similar assets in markets that are not active;
iii. observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
iv. inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The investments held in the District's fiduciary funds are not available to the District's creditors. The District estimates, with the assistance of the advisors to those funds, that the investments are comprised primarily Level 1 investments with limited Level 2 holdings, arising primarily only when markets become less active for certain of the funds' fixed income holdings. There are no Level 3 holdings in the portfolio.

Note 5. Intergovernmental Receivables

Intergovernmental receivables consist of subsidies, grants and refunds due from the state and federal governments as of June 30, 2022. As discussed in Note 1, revenue of the general fund is recognized on the modified accrual basis.

Note 6. Taxes and Taxes Receivable

The School District levies Real Estate and Per Capita taxes based on valuations provided by Lycoming County, Pennsylvania. The calendar for taxes levied for the fiscal year ended June 30, 2021 was as follows:

July 1, 2021	Original levy date
July 1, - August 31, 2021	2% discount period
September 1, - October 31, 2021	Face period
November 1, - December 31, 2021	10% penalty period
January 1, 2022	Lien date

Taxes receivable represents amounts due the School District as of June 30, 2022 for earned income tax real estate transfer tax, delinquent real estate, occupational, and per capita taxes recorded at their penalty amounts. A breakout of the detail is a follows:

	Amount
Real estate taxes	$ 466,684
Real estate transfer	12,660
Per capita & Occupational	106,032
Earned income tax	962,236
	1,547,612
Less-Allowance for Uncollectible Accounts	(106,032)
	$ 1,441,580

As discussed in Note 1, revenue related to taxes receivable is recognized on a modified accrual basis in fund financial statements. As of June 30, 2022, approximately $1,083,000 of the net balance of taxes receivable has been recognized as revenue in the fund financial statements. Government-wide financial statements are prepared on an accrual basis and all of the balance of taxes receivable has been recognized as revenue.

Note 7. Fixed Assets

The following is a summary of activity for the District's fixed assets:

Governmental Funds Fixed Assets:

Description	Cost June 30, 2021	Fiscal Year-ended June 30, 2022 Additions	Fiscal Year-ended June 30, 2022 Retirements/ Transfers	Cost June 30, 2022	Depreciation Expense For Year-ended June 30, 2022	Accumulated Depreciation June 30, 2022	Net Asset June 30, 2022
Land	289,959	-	-	289,959	-	-	289,959
Land improvements	4,894,479	-	-	4,894,479	80,279	4,243,826	650,653
Buildings & improvements	39,036,025	-	-	39,036,025	856,263	16,994,470	22,041,554
Machinery & equipment	5,891,964	53,039	-	5,945,003	414,761	5,105,598	839,406
Construction in Progress	-	310,044	-	310,044	-	-	310,044
	$ 50,112,427	$ 363,083	$ -	$ 50,475,510	$ 1,351,303	$ 26,343,894	$ 24,131,616

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

Governmental Activities: Function/Program	Amount
Unallocated	$ 698,510
Instruction	617,692
Instructional Student Support	5,198
Operation & Maintenance	20,135
Pupil Transportation	9,768
	$ 1,351,303

Food Service Fixed Assets:

Description	Cost June 30, 2021	Fiscal Year-ended June 30, 2022 Additions	Fiscal Year-ended June 30, 2022 Retirements/ Transfers	Cost June 30, 2022	Depreciation Expense For Year-ended June 30, 2022	Accumulated Depreciation June 30, 2022	Net Asset June 30, 2022
Machinery & equipment	$ 947,120	$ 1,699	$ (4,500)	$ 944,319	$ 19,316	$ 800,311	$ 144,008
	$ 947,120	$ 1,699	$ (4,500)	$ 944,319	$ 19,316	$ 800,311	$ 144,008

See Note 1.G. for further explanation of the accounting treatment of fixed assets.

Note 8. Unearned Revenues

Unearned revenues at June 30, 2022 consist of the following:

		Amount
Government-Wide Statement of Net Assets:		
Governmental Activities:		
Unearned/unavailable tax revenue	$	-
Unearned revenue-state/federal programs		295,187
	$	295,187
Governmental Fund Statements:		
General Fund:		
Unearned/unavailable tax revenue	$	358,533
Unearned revenue-state/federal programs		295,187
	$	653,720

As discussed in Note 1, the difference in measurement focus between government-wide statements and fund financial statements, results in the above difference in unearned revenue. Government-wide statements are prepared utilizing accrual basis accounting while fund financial statements utilize the modified accrual basis of accounting.

Unearned/deferred revenue represents revenue not yet recorded as revenue because of not meeting the "available" criteria. See Note 1 for further discussion.

The above amounts are presented relative to the balance of Deferred Inflows of Resources, per GASB No. 62, not as a component of liabilities.

The District's current liability for amounts payable to other governments/intergovernmental payables includes an accrual for approximately $77,000 received during the year-ended June 30, 2020 as part of a Federal disaster relief grant which was paid to the District in error. The District has been in communication with the cognizant state agency (the Pennsylvania Emergency Management Agency (PEMA)) and is awaiting further instructions from PEMA relative to returning this errant payment.

Note 9. Pensions

General information about the Pension Plan:

1. ***Plan Description***:
   PSERS is a governmental cost-sharing, multi-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania into which more than approximately 600 reporting units contribute. The members eligible to participate in the System include 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.

2. ***Benefits Provided***:
PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reach (a) age 62 with at least 1 year of credit 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 T-F members must work until age 65 with a minimum of three (3) years of service to attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of credited service. Benefits are generally equal to 2% or 2.5%, depending on membership class, of the member's final average salary (as defined by the Code) multiplied by the number of years of credited service. For members who membership started prior to July 1, 2011, after completion of five (5) 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 (10) 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 on 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 salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply disability benefits.

Death benefits are payable upon death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three (3) years of credited service for Class T-E and Class T-F members) or who has at least five (5) years of credited service (ten (10) years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

3. ***Funding Policy - Contributions***:

a. **Member Contributions**:

Member Contribution Rates (the contribution rates based on qualified member compensation for virtually all members are presented below):				
Membership Class	Continuous Employment Since	Defined Benefit (DB) Contribution Rate	Defined Contribution (DC) Rate	Total Contribution Rate
T-C	Prior to July 22, 1983	5.25%	N/A	5.25% 6.25%
T-C	On or after July 22, 1983	6.25%	N/A	6.25%
T-D	Prior to July 22, 1983	6.50%	N/A	6.50%
T-D	On or after July 22, 1983	7.50%	N/A	7.50%
T-E	On or after July 1, 2011	7.50% (*)	N/A	7.50%
T-F	On or after July 1, 2011	10.30% (*)	N/A	10.30%
T-G	On or after July 1, 2019	5.50% (*)	2.75%	8.25%
T-H	On or after July 1, 2019	4.50% (*)	3.00%	7.50%
DC	On or after July 1, 2019	N/A	7.50%	7.50%

(*) Represents a "base rate" - Membership Classes T-E, T-F, T-G, and T-H are affected by a "Shared Risk" provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class contribution rates to fluctuate.

Shared Risk Program Summary ("Shared risk," as defined by PSERS, pertains to the risks and rewards of investment performance – potential Shared Risk-related fluctuations are summarized as follows:)				
Membership Class	Defined Benefit (DB) 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%

b. **Employer Contributions**:
The District's contractually required contribution rate for fiscal year ended June 30 2022, was 33.99% of covered payroll (34.94%, net of premium assistance (0.80%) and defined contribution (0.15%) portions), 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 and received by the Pension Plan from the District were approximately $3,728,000 for the year ended June 30, 2022.

In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania is required to reimburse the School District for contributions made to the retirement plan based upon a formula provided in the Act but not less than one-half of the School District's contributions.

4. ***Pension Liability:***
At June 30, 2022, the District reported a liability of approximately $31,244,000, for its proportionate share of the PSERS net pension liability. The net pension liability was measured as of June 30, 2021 (for 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, 2020 to June 30, 2021. 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 reported by all PSERS participating employers. At June 30, 2021 (for 2022), the District's proportion of was 0.0761%, which was a increase of 0.0003 percentage points or an approximately 0.4% decrease from its proportion measured as of June 30, 2020 (for 2021) (approximately 0.0758%).

For the year ended June 30, 2021, the District recognized pension expense of approximately $1,840,000. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 23,000	$ 410,000
Net difference between projected and actual investment earnings	1,515,000	4,974,000
Changes in proportions	144,000	239,000
Contributions subsequent to the measurement date	3,728,180	-
	$ 5,410,180	$ 5,623,000

Deferred outflows resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the following year. 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:	
2023	$ (1,075,000)
2024	(690,000)
2025	(569,000)
2026	(1,607,000)
	$ (3,941,000)

5. ***Changes in Actuarial Assumptions:***

The total pension liability as of June 30, 2021 (for 2022) was determined by rolling forward the System's total pension liability as of the June 30, 2020 actuarial valuation to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

(a) *Actuarial Cost Method*: Entry Age Normal – level % of pay

(b) *Investment Return*: 7.00%, includes inflation at 2.50%

(c) *Salary Increases* 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.

(d) *Mortality rates* Based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect

		PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.
(e)	*Discount rates*	The discount rate used to measure the Total Pension Liability decreased from 7.25% as of June 30, 2020 to 7.00% as of June 30, 2021.

Demographic and economic assumptions approved by the Board for use effective with the June 30, 2021 (for 2022) actuarial valuation:

- Salary growth rate - decreased from 5.00% to 4.50%.
- Real wage growth and merit or seniority increases (components for salary growth) - decreased from 2.75% and 2.25% to 2.50% and 2.00%, respectively.
- Mortality rates - Previously based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. Effective with the June 30, 2021 actuarial valuation, mortality rates are based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.

The actuarial assumptions used in the June 30, 2021 (for 2022) valuation were based on the experience study that was performed for the five-year period ending June 30, 2020.

The long-term expected rate of return on the Pension Plan's investments was determined using a building-block method in which the 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 Plan.

The following asset allocation table 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, 2021 (for 2022):

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Global public equity	27.0%	5.2%
Private equity	12.0%	7.3%
Fixed income	35.0%	1.8%
Commodities	10.0%	2.0%
Absolute return	8.0%	3.1%
Infrastructure/MLPs	8.0%	5.1%
Real estate	10.0%	4.7%
Cash	3.0%	0.1%
Leverage	-13.0%	0.1%
	100%	

6. ***Discount Rate:***
The discount rate used to measure the total pension liability was 7.00% (previously 7.25%). 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.

7. ***Sensitivity to Discount Rate Changes:***
The following presents the net pension liability, calculated using the discount rate of 7.00%, as well as what the pension liability would be if it were calculated using discount rates that are 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate in order to demonstrate the sensitivity of the District's proportionate share of the Net Pension Liability to changes in the discount rate:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
District's proportionate share of the net pension liability	$ 41,009,000	$ 31,244,000	$ 23,007,000

8. ***Pension Plan Fiduciary Net Position:***
Detailed information about PSERS's fiduciary net position is available in the PSERS Comprehensive Annual Financial Report (CAFR) which can be found on the System's website at www.psers.pa.gov.

Note 10. Long-term Debt

The District's long-term debt of the as of June 30, 2022 is comprised of the following:

	Amount	Current Portion
General Obligation Bonds, Series B of 2016	845,000	845,000
General Obligation Bonds, Series of 2021	22,340,000	-
General Obligation Note, Series of 2022	50,251	-
	$ 23,235,251	$ 845,000

General Obligation Bonds Series A & B of 2011 (GOB 2011)
During the fiscal year ended June 30, 2016, the District accomplished redemption of the GOB 2011 via an economic defeasance of that debt. The District has recorded, and has recognized, on a deferred basis, as a component of deferred outflow of resources in the accompanying statement of net position, a loss on the refunding of the General Obligation Bond Series A, B of 2011. The amount of the loss, which is calculated in the same manner discussed above for GOB 2010, as of the issuance of the GOB 2016 was approximately $105,516. The loss is being recognized via straight-line amortization, a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter, as a component of interest expense. Approximately $7,000 of amortization is included in interest expense in the accompanying government-wide statement of activities related to this deferred loss on refunding for the year-ended June 30, 2022.

General Obligation Bonds Series A, B, & C of 2014 (GOB 2014)
During its June 30, 2014 fiscal year, the District issued its General Obligation Bonds, Series A, B, and C of 2014, in the face amounts of $930,000, $3,035,000, and $5,950,00, respectively. Series-A and Series-C reached final maturity on schedule in September 2020 and September 2018, respectively. Series-B's final ordinary course installment ($660,000) and an advance repayment of the final installment ($700,000), originally scheduled for September 2022, were made during the fiscal year-ended June 30, 2022. The latter payment was made in conjunction with the issuance of the GOB Series of 2021 (as discussed below) and resulted no significant economic gain or loss requiring deferral as in the case of GOB 2011 (as discussed above).

The District issued its General Obligation Bonds, Series B for the purpose of (1) a partial advance refunding of the outstanding principal of the District's General Obligation Bonds, Series B of 2010; (2) paying the costs of issuance of the bonds; and (3) to finance the costs of renovations and improvements to District buildings. The bonds were due in varying semi-annual installments of principal and interest at rates ranging from 0.20% to 2.50% with final maturity originally scheduled for September 2022.

General Obligation Bonds Series A & B of 2016 (GOB 2016)
During its June 30, 2016 fiscal year, the District issued its General Obligation Bonds, Series A and B of 2016, in the face amounts of $3,880,000 and $3,000,000, respectively. The bonds were issued for the purpose of (1) an advance refunding of the outstanding principal of the District's General Obligation Bonds, Series A and B of 2011; and (2) paying the costs of issuance of the bonds. The bonds are due in varying semi-annual installments of principal and interest at rates ranging from 2.00% to 4.00%. Series-A reached final maturity on schedule in September 2020 with final maturity for Series-B scheduled for September 2022.

A summary of future required payments for the 2016 GOBs is as follows:

Fiscal Year End	2016 Series B GOB	
	Principal	Interest
2023	$ 845,000	$ 12,900
	$ 845,000	$ 12,900

General Obligation Bonds Series of 2021 (GOB 2021)
At September 28, 2021, the District issued its General Obligation Bonds, Series of 2021, in the face amount of $22,340,000. The District has utilized and plans to utilize the issuance proceeds (which also included approximately $3,400,000 of issuance premiums) to: 1.) accomplish the refunding of the remaining portion of the District's GOB 2014B and 2.) fund capital improvement construction projects at the District's elementary school facilities. The GOB 2021 proceeds also provided for the costs and expenses of preparing, issuing, and marketing the Bonds.

The interest rates on the GOB 2021 vary between 1.00% and 4.00% based upon maturity. Principal maturity begins in September 2023 with full maturity in approximately September 2045. The GOB 2021 provide for an optional redemption at approximately September 2029.

General Obligation Notes Series of 2022 (GON 2022)
At May 10, 2022, the District issued its General Obligation Notes, Series of 2022, in the face amount of $5,000,000 (at fully drawn). As of June 30, 2022, the District has drawn approximately $50,000 primarily to fund the issuance of the Notes.
The District expects to utilize the proceeds of periodic draws on the GON 2022's available

capacity to fund capital improvement projects of the District beginning in the District's fiscal year ending June 30, 2023.

The interest rates on the GON 2022 vary between 1.89% and 3.50% based upon maturity. Principal maturity begins in September 2023 with full maturity in approximately September 2046. Principal repayment requirements will be dependent upon the cumulative amount(s) drawn (i.e. the outstanding principal balance) on the GON 2022 at any one time. Likewise, interest expense incurred will similarly be computed based upon the outstanding principal balance as opposed to the fully drawn amount. The interest rate for the first ten (10) years of the GON 2022's maturity will be fixed at 2.18% per annum. Thereafter, the interest rate will reset to a range of not less than 1.89% to and not more than 3.50%, in reference to the Wall Street Journal Prime rate from March 2032 until final maturity.

Financial Assistance
The School District receives financial assistance from the Commonwealth of Pennsylvania with respect to the bonds. This assistance is in the form of a reimbursement for a portion of the bond interest and principal payments made. During the fiscal year ended June 30, 2022, the School District recorded approximately $456,000 of such assistance which represented approximately 15% of such payments. Future reimbursements are subject to changes in the applicable statutory provisions and appropriations by the Pennsylvania General Assembly.

All of the future payment requirements shown in the tables above are prior to any financial assistance which may be received from the Commonwealth of Pennsylvania in support of debt service payments. At June 30, 2022, the District does not expect significant assistance under these programs.

A summary of activity in the long-term debt for the fiscal year is as follows:

Description	Balance June 30, 2021	Additional Borrowings	Principal Reductions	Balance June 30, 2022
2014 Series B GOB	$ 1,360,000	$ -	$ (1,360,000)	$ -
2016 Series B GOB	2,565,000	-	(1,720,000)	845,000
2021 Series GOB	-	22,340,000	-	22,340,000
2022 Series GON	-	50,251	-	50,251
Gross Bonds Payable	3,925,000	22,390,251	(3,080,000)	23,235,251
Less-				
Unamortized bond premium (discount)	45,835	3,388,188	(100,877)	3,333,146
Total	$ 3,970,835	$ 25,778,439	$ (3,180,877)	$ 26,568,397

Total interest expense on long-term debt for the year ended June 30, 2022 was approximately $572,000. No interest was capitalized (i.e., added to the carrying value of capital assets) in 2022.

Unused Lines of Credit
The District has no unused Lines of Credit or other similar borrowings. As discussed above, the GON 2022 has additional borrowing capacity of approximately $5,950,000 available as of June 30, 2022, to be drawn upon as the related construction project proceeds.

Events of Default, Collateral, and Other Matters
Under the terms of the relevant borrowing agreements, the District's lenders may accelerate/ call the District's repayment obligations in an event of default such as, but not limited to, that a payment of principal and/or interest is delinquent. No such delinquencies or accelerations have occurred.

The District's lenders' collateral for the District's borrowings includes a claim on the District's real estate and other tax receipts. Further collateral is provided by the ability for the District's lenders to intercept subsidy funding from the Commonwealth of Pennsylvania such as the Basic Education and other subsidies. Further collateral is also provided by the District's fixed and other assets.

Aggregate Debt Service
Aggregate debt service to maturity on the District's general obligation bonds at June 30, 2022, is summarized as follows:

Fiscal Year End	Principal	Interest	Total
2023	$ 1,690,000	$ 833,450	$ 2,523,450
2024	695,251	804,425	1,499,676
2025	665,000	791,125	1,456,125
2026	695,000	760,700	1,455,700
2027	710,000	743,250	1,453,250
2028 & After	19,625,000	8,018,100	27,643,100
	$ 24,080,251	$ 11,951,050	$ 34,578,051

Note 11. Compensated Absences

Personal Leave - District employees can accumulate an unlimited number of personal days which may be taken, subject to certain restrictions, or paid prior to retirement at the employee's current rate of pay. At June 30, 2022, the liability for compensated absences

related to accumulated personal leave was approximately $53,000.

Sick Leave – Certain non-professional employees, upon retirement from the District with at least 5 years of services, are paid $20 for each unused sick day the employee has accumulated, up to a maximum of 150 days. At June 30, 2022, the estimated liability for accumulated sick leave due upon retirement for non-professional employees was approximately $26,000 (comprised of $21,000 within the Governmental Activities and $5,000 within the Business-Type Activity). In addition, professional employees are also eligible for a sick leave payout based on criteria stipulated in union and other employment contracts. At June 30, 2022, the estimated liability for accumulated sick leave due upon retirement for professional and administrative employees was approximately $147,000.

The changes in the District's compensated absences in 2022 are summarized as follows:

Governmental Activities:

	Fiscal Year-ended June 30, 2022		
Balance June 30, 2021	**Additions**	**Reductions**	**Balance June 30, 2022**
$ 210,198	$ 62,507	$ (52,101)	$ 220,604
$ 210,198	$ 62,507	$ (52,101)	$ 220,604

Business-Type Activities:

	Fiscal Year-ended June 30, 2022		
Balance June 30, 2021	**Additions**	**Reductions**	**Balance June 30, 2022**
$ 4,184	$ 1,819	$ (863)	$ 5,140
$ 4,184	$ 1,819	$ (863)	$ 5,140

Note 12. Contingencies-Public Entity Risk Pools

The School District is a member of the Lycoming County Insurance Consortium Pooled Trust, "the Trust", which provides group health benefits to employees of the district. The District made payments for health care benefit claims coverage of approximately $3,300,000 to the Trust for the fiscal year ended June 30, 2022. Audited financial statements of the Trust are available in the District's Business Office.

Public entity risk pools consist of groups of governmental entities joining together to finance an exposure, liability, or risk. Such risk pools may involve a transfer or pooling of the risk among the participating members or it may involve retention of a portion of or all of the risk by the individual members incurring the losses. Such pools may also involve the transfer of a portion or all of the risk of loss to another entity outside the pool by purchase of insurance.

The School District participates in the following programs of the Trust:

Health Benefits
The Trust provides health benefits to members under a pooling of risk concept. Required contributions by members are determined on an annual basis by the Trust.

Under the terms of membership in the Trust, should the School District decide to withdraw from the Trust, it would be required to give 180-days prior written notice, pay any deficit generated by its claims experience or from non-payment of premiums or contributions to the trust, as calculated by the Trust at the time of notification of the intent to withdraw. Any deficit repayment relative to claims would be based upon claims incurred by the District prior to the effective date of the withdrawal from the Trust. Additionally, the District would be required to pay a termination fee to the trust of the greater 25% of the District's net interest in the Trust's operating surplus from the year in which the withdrawal would occur, which is calculated based upon a formula and takes into consideration payment status of any other District specific claims incurred or premium deficits, if any, or $50,000.

Stop-Loss Insurance
The School District participates in stop-loss excess insurance which the Trust has purchased on-behalf of the pooled group which covers employee health benefit claims in excess of a $375,000 specific deductible.

Note 13. Non-monetary Transactions

The School District's Food Service fund received Donated Commodities from the U. S. Department of Agriculture (USDA). The receipt of these commodities is recorded at values provided by the USDA. For the fiscal year ended June 30, 2022, the School District received approximately $66,000 of USDA commodities.

Note 14. Postemployment Benefits Other Than Pensions – Multi-employer/Cost Sharing

PSERS Health Insurance Premium Assistance Program (the PSERS Plan)

General Information about the PSERS Plan:

1. Health Insurance Premium Assistance Program

The System provides Premium Assistance which, is a governmental cost sharing, multiple-employer other postemployment benefit plan (OPEB) 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. As of June 30, 2020, 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:

i. Have 24 ½ or more years of service, or
ii. Are a disability retiree, or
iii. Have 15 or more years of service and retired after reaching superannuation age, and
iv. Participate in the HOP or employer-sponsored health insurance program.

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.

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. As of June 30, 2021 (for 2022), there were no assumed future benefit increases to participating eligible retirees

Employer Contributions:

The school districts' contractually required contribution rate for the fiscal year ended June 30, 2021 (for 2022) was 0.80% 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 approximately $88,000 for the year ended June 30, 2022.

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

At June 30, 2022, the District reported a liability of $1,806,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021 (for 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, 2020 to June 30, 2021. 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, 2021 (for 2022) as at June 30, 2020 (for 2021), the District's proportion of was 0.0762%.

For the year ended June 30, 2021, the District recognized OPEB expense of approximately $105,000. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 17,000	$ -
Changes in assumptions	192,000	24,000
Net difference between projected and actual investment earnings	4,000	-
Changes in proportions	4,000	20,000
Contributions subsequent to the measurement date	87,747	-
	$ 304,747	$ 44,000

Deferred outflows resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the following year.

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:		
2023	$	25,000
2024		25,000
2025		37,000
2026		34,000
2027		27,000
Thereafter		25,000
	$	173,000

3. ***Actuarial Assumptions***

The Total OPEB Liability as of June 30, 2021 (for 2022), was determined by rolling forward the System's Total OPEB Liability as of June 30, 2020 to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

(a)	*Actuarial cost method:*	Entry Age Normal - level % of pay
(b)	*Investment return:*	2.18% (was 2.66%) - S&P 20 Year Municipal Bond Rate
(c)	*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
(d)	*Mortality rates:*	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.
(e)	*Participation rate:*	Eligible retirees will elect to participate Pre age 65 at 50% Eligible retirees will elect to participate Post age 65 at 70%

(f)	*Employer contribution rate ((f)(i – iv)):*	The results of the actuarial valuation as of June 30, 2019 determined the employer contribution rate for fiscal year 2021 (for 2022)
(i)	*Cost Method: (employer contribution)*	Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date
(ii)	*Asset valuation method:*	Market Value
(iii)	*Participation rate: (employer contribution)*	63% of eligible retirees are assumed to elect premium assistance.
(iv)	*Mortality rates (employer contribution)*	Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study that was performed for the five year the period ending June 30, 2015.

Investments

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 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.

OPEB Asset Class	Target Allocation	Long-Term Expected Rate of Return
Cash	79.80%	0.10%
US Core Fixed income	17.50%	0.70%
Non-US Developed Fixed	2.70%	-0.30%
	100%	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2021 (for 2022).

Discount rate

The discount rate used to measure the Total OPEB Liability was 2.18% (was 2.66%). 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 2.18% which represents the S&P 20 year Municipal Bond Rate at June 30, 2021 (for 2022), was applied to all projected benefit payments to measure the total OPEB liability.

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 2.18%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.18%) or 1-percentage-point higher (3.18%) than the current rate:

	1% Decrease 1.18%	Current Discount Rate 2.18%	1% Increase 3.18%
PSERS Plan			
net OPEB liability	$ 2,072,000	$ 1,806,000	$ 1,586,000

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, 2021 (for 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, 2021 (for 2022), 93,392 retirees were receiving the maximum amount allowed of $1,200 per year. As of June 30, 2021 (for 2022), 611 members were receiving less than the maximum 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, 2021 (for 2022), calculated using current Healthcare cost trends as well as what the System net OPEB liability would be if its health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Healthcare Cost Trend Rate Current Rate	1% Increase
PSERS Plan net OPEB liability	$ 1,805,000	$ 1,806,000	$ 1,806,000

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

Note 15. Postemployment Benefits Other Than Pensions – Single Employer

East Lycoming School District Postemployment Benefits Plan (the District Plan)

General Information About the District Plan:
The District Plan, which is a District-specific, employer-sponsored OPEB plan for all eligible retirees who qualify and elect to participate.

1. Plan Descriptions
The District Plan provides the following postemployment health care plans which provide health insurance for qualified retirees:

The District Plan is a single-employer defined benefit plan administered by the District. The Plan provides postemployment benefits to eligible retirees. The Plan is unfunded and no financial report is prepared. The Plan is authorized and under the control, maintenance and operation of the District's School Board. The benefits provided by the Plan are defined by the terms of the corresponding employment contract and/or collective bargaining agreement and typically include medical, prescription drug, dental and life insurance provided to certain eligible individuals and their spouses less the PSERS supplement (typically $100 per month for benefit-eligible retirees (as discussed above), if applicable.

The District accounts for all of its OPEB activity within its governmental activities; the amount attributable to its business-type activity is not material.

The District provides the following post employment health care plans which provide health insurance for qualified retirees:

1. *Current and Certain Retired Administrators*- Benefit is coverage for medical, prescription drug, and dental, and, in some cases, life insurance. Subject to years of service and, in some cases PSERS eligibility requirements, the retired employee and, in some cases, spouse and/or family are covered until Medicare age or death. Life insurance expires at age 70.

2. *Retirees – Retired prior to 7/1/2007* - Benefit is coverage for medical, prescription drug, and dental. The retired employee and spouse are covered. The retiree and spouse are eligible for this coverage until eligible for Medicare or death.

3. *Retirees – Retired 7/1/2007-to-6/30/2008* - Benefit is coverage for medical, prescription drug, and dental in a specified PPO benefit plan. The retired employee and spouse are covered. The retiree and spouse are eligible for this coverage until eligible for Medicare or death.

4. *Support Staff - Retiring on/after 7/1/2007 & Professional Staff-Retirees – retired 7/1/2008-to-6/30/2012* - Benefit is coverage for medical, prescription drug, and dental in a specified PPO benefit plan. Subject to age, years of service and PSERS eligibility requirements the retired employee and spouse are covered. The retiree and spouse are eligible for this coverage until eligible for Medicare or death. Coverage is paid by the District based upon an allocation calculation taking into account number of years of and the retiree's highest salary during PSERS eligible service. To the extent coverage costs exceed the District's contribution prior to covered persons attaining Medicare eligibility, the covered person(s) pay full COBRA premium. Excess contributions are refunded to the District.

5. *Professional Staff-retiring after 7/1/2012* - Benefit is coverage for medical, prescription drug, and dental for single coverage in a specified benefit plan(s). Subject to age, years of service, and PSERS eligibility requirements the retired employee and spouse are covered. The retiree and spouse are eligible for this coverage until eligible for Medicare or death. Coverage is subsidized by the District based upon the single plan premium per month based upon a negotiated eligible amount per year based upon year of retirement.

6. *Act 110/43 COBRA Benefit Plan*- In accordance with 24 Pa. C.S.A. 8701 et seq, referred to as the "Public School Retirees' Health Insurance Act", qualified retired employees are permitted to purchase insurance coverage for themselves and their dependents in the District's group health plan at the COBRA rate until the retired

employee reaches Medicare age. This program is administered through a combination of the District and an outside agency.

7. *Premium Assistance through the Pennsylvania School Employee Retirement System-* In accordance legislation enacted by the Commonwealth of Pennsylvania, eligible retirees may receive up to $100 per month in reimbursement to assist in the payment for basic health insurance. The Plan is administered by PSERS and funded by contributions from the school districts and the Commonwealth of Pennsylvania.

   PSERS issues a comprehensive annual financial report that includes financial statements and required supplemental information on the plan. That report may be obtained by:
   Telephone request at 1-888-773-7748
   Email: See www.psers.pa.gov

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

At June 30, 2022, the District reported a liability of $4,648,391 for its net OPEB liability under the District Plan. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the District Plan's total OPEB liability as of June 30, 2020 to June 30, 2021 (for 2022). The District is the only employer sponsoring the District Plan (i.e. proportion of the overall net OPEB liability attributable to the District is 100%.

For the year ended June 30, 2022, the District recognized OPEB expense of $415,172. The OPEB expense is comprised of $281,778 of service cost, $97,327 of interest on the OPEB liability, and $36,067, of net amortization of deferred outflows/inflows of resources.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 268,833	$ 466,008
Changes in assumptions	427,032	181,692
Contributions subsequent to the measurement date	211,843	-
	$ 907,708	$ 647,700

Deferred outflows resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the following year. 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:	
2023	$ 36,067
2024	36,067
2025	36,067
2026	36,067
2027	36,061
Thereafter	(132,164)
	$ 48,165

3. ***Actuarial Assumptions***

The Total OPEB Liability as of June 30, 2021/July 1, 2021, was determined by rolling forward the District's Total OPEB Liability as of June 30, 2020 to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

(a) *Actuarial cost method:* Entry Age Normal - level % of pay

(b) *Interest rate:* 2.28% (was 1.86%) - S&P Municipal Bond 20 Year High Grade Rate Index at July 1, 2021.

(c) *Salary growth:* An assumption for salary increases is used only for spreading contributions over future pay under the entry age normal cost method. For this purpose, salary increases are composed of 2.5% cost of living adjustment, 1% real wage growth, and, for teachers and administrators, a merit increase which varies by age from 2.75% to 0%.

Premium Assistance reimbursement is capped at $1,200 per year.

(d) *Mortality rates:* Separate rates are assumed preretirement and postretirement using the rates assumed in the PSERS defined benefit pension plan actuarial valuation

Incorporated into the table are rates projected generationally by the Buck Modified 2016 projection scale to reflect mortality improvement.

No disability was assumed

(e) *Participation rate:* Assumed retirement rates are based on PSERS plan experience and vary by age, service, and gender; 100% of members eligible to receive subsidized benefits and 50% of members eligible for ACT 110/43 benefits are assumed to elect coverage.

Actuarial Cost Method – Entry Age Normal

Under the Entry Age Normal Cost Method, the Normal Cost is the present value of benefits allocated to the year following the valuation date. Benefits are allocated on a level basis over the earnings of an individual between the date of hire and the assumed retirement age. The Accrued Liability as of the valuation date is the excess of the present value of future benefits over the present value of future Normal Cost. The Unfunded Accrued Liability is the excess of the Accrued Liability over the Actuarial Value of Assets. Actuarial gains and losses serve to reduce or increase the Unfunded Accrued Liability.

The OPEB liability includes the amounts due retired employees under retiree health insurance plans, the amount determined as the implicit subsidy included in active employee insurance premiums for retirees purchasing health insurance through the District health plan, and amounts actuarially determined to be earned by current employees.

Funding Policy

The plans for medical coverage for employees and the Act 110/43 COBRA Benefit Plans are funded by the District on a pay as you go basis to meet the obligations of the Plans. As summarized in these Notes to the Financial Statements he Premium Assistance Plan is funded in accordance with legislation as enacted by the Commonwealth of Pennsylvania with school districts and the Commonwealth sharing in the funding of the Plan at rates of 0.82% and 0.80% of eligible wages in the fiscal year ended June 30, 2021 and 2022, respectively. Such rate is subject to change. Refer to the PSERS information cited above for information as to the funding policies and status of this Plan.

Funded Status

The District Plan is funded on a "pay as you go" basis as of July 1, 2021, the most recent actuarial valuation date. As described, the Unfunded Accrued Liability is the excess of the Accrued Liability over the Actuarial Value of Assets. The Actuarial Value of Assets is $0 for this purpose at June 30, 2021 and 2022, respectively.

The actuarial assumptions included a 2.28% interest rate, which is the expected rate to be earned on the District's deposits.

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Actuarial amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The calculations are based on the types of benefits provided under the terms of the substantive plan at the time of valuation and on the pattern of cost sharing between the employer and plan members. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the efforts of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Discount rate

The discount rate used to measure the Total OPEB Liability was 2.28% (was 1.86%). 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 2.28% which represents the S&P 20 year Municipal Bond Rate at July 1, 2021 (for 2022), was applied to all projected benefit payments to measure the total OPEB liability.

Sensitivity of the District's proportionate share of the District net OPEB liability to changes in the discount rate

The following presents the net OPEB liability, calculated using the discount rate of 2.28%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.28%) or 1-percentage-point higher (3.28%) than the current rate:

	1% Decrease 1.28%	Current Discount Rate 2.28%	1% Increase 3.28%
District Plan net OPEB liability	$ 4,376,157	$ 4,648,391	$ 4,934,096

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

The health care cost trend rate is assumed at 5.5% in 2021 through 2023. Rates gradually decrease from 5.4% in 2024 to 4.0% in 2075 and later, based upon the Society of Actuaries Long-Run Medical Cost Trend Model.

The following presents the District Plan net OPEB liability at June 30, 2021 (for 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:

	1% Decrease	Healthcare Cost Trend Rate Current Rate	1% Increase
District Plan net OPEB liability	$ 4,332,256	$ 4,648,391	$ 5,012,830

Note 16. Fund Balance

The District's accounting policies are discussed further per note 1.G. – *Summary of Significant Accounting Policies – Assets, Liabilities and Net Position/Fund Balance*. The following is a schedule of fund balances:

	General Fund	Capital Projects Fund	Construction Projects Fund	Student Activities Fund	Total
Fund balances:					
Nonspendable:					
Prepaid expenses	$ 25,015	$ -	$ -	$ -	$ 25,015
Restricted for:					
Unspecified capital projects	-	5,210	-	-	5,210
Specific capital projects	-	-	24,287,022	-	24,287,022
Student sponsored activities	-	-	-	106,961	106,961
Committed to:					
Future retirement & healthcare funding rate changes	2,470,895	-	-	-	2,470,895
Unspecified capital projects	1,328,937	-	-	-	1,328,937
Technology replacement	313,379	-	-	-	313,379
Assigned to:	-	-	-	-	-
Unassigned:	2,269,895	-	-	-	2,269,895
Total fund balances	$ 6,408,121	$ 5,210	$ 24,287,022	$ 106,961	$ 30,807,314

Note 17. Joint Ventures

The District and other surrounding educational agencies created a jointly governed organization, the Lycoming Career and Technology Center (the "Center"), to provide vocational and technical education for students in 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, 2022, the District paid approximately $537,000 (including capital reserve contributions ($6,000)) to the Center for District students to attend vocational and technical education courses that the Center provides. During the year-ended June 30, 2022, the Center remitted approximately $95,000 of state vocational education subsidy funds received by the Center on the District's behalf as well as approximately $39,000 of the Center's funds on hand in excess of the maximum balance per the Center's joint operating agreement by and among the Center and its five member districts.

In addition, the District leases facilities to the Center on an annual basis. Such lease payments received by the District amounted to approximately $281,000 during the year ended June 30, 2022. The District also provides business office and technical support services to the Center on an annual basis pursuant to annual lease agreements. Such leased professional services payments received by the District amounted to $46,000, during the year ended June 30, 2022. The Center's audited financial statements are available from the Center and at the District Office.

Note 18. New Accounting Pronouncement – Accounting for Leases

During the fiscal year ended June 30, 2022, the District adopted GASB Statement No. 87 *Leases* (GASB No. 87).

Center Leases

As of the July 1, 2021, effective date of adoption, the District has identified the aforementioned (see Note 17) facilities leases and has recognized a corresponding Lease Receivable and related Deferred Inflow of Resources relative to the two interrelated leases with the Center. The leases include a multi-year lease of a fixed area of space for the Center's main facility and a year-to-year lease for a generally fixed, but permitted to be variable area of instructional space in a separate building (i.e. flexible based upon instructional space needs). For purposes of GASB No. 87 evaluation, the year-to-year/variable lease has been evaluated to be interrelated with the multi-year lease for purposes of evaluating the likelihood of renewal in consideration of, among other matters, past renewal history and the assumed to be prohibitive costs of relocating portions of Center instructional activities and other operations. The fixed lease includes an annual rent escalator of 3% and runs through the District's 2025-2026 fiscal year. For GASB No. 87 implementation purposes, the variable lease is assumed to extend over the same lease term. The leases do not transfer ownership of the underlying facilities from the District to the Center at the end of either the fixed or variable terms

The Center leases have been measured and the lease receivable and deferred inflow of resources have been valued/recognized at the present value of the lease payments assuming an implicit, incremental borrowing rate of 3.50%.

The initial recognition and measurement are dated to July 1, 2021, per the adoption and implementation requirements of GASB No. 87. The District recognized a Lease Receivable and related Deferred Inflow of Resources in equal amounts ($1,351,229, respectively) (as there were no related payments received at or before the commencement of the lease term that related to future periods). As a result, no retro-active restatement of previously reported Net Position (Deficit) or Fund Balance values (per the Government-wide or Governmental Fund financial statements, respectively) was required as of the beginning of the period.

During the fiscal year ended June 30, 2022, the District received $281,000 of lease payments from the Center comprised of approximately $44,000 of interest and $237,000 in lease revenue as relieved (recognized) in corresponding amounts from the Lease Receivable and Lease-related Deferred Inflow of Resources. The remaining balance of the Lease Receivable and lease-related Deferred Inflow of Resources at June 30, 2022 was $1,114,222, which the District expects to earn and collect from the Center, with associated interest thereon, over the course of the fiscal years ending June 30, 2023, 2024, 2025, and 2026.

Other Leases
The District has also identified additional agreements for which District management has evaluated the commitments under the terms of the respective agreements to be immaterial individually, and in the aggregate relative to the financial statements taken as a whole and in the context of the District's other long term, debt and debt service commitments. The agreements, which are primarily for copying, scanning, printing, mailing/postage, and other related document management equipment, cover supplies and maintenance as well as, in some cases, staff training and support activities (including timely replacement of any equipment found to be faulty) in addition to the equipment itself. The District has not recognized a GASB No. 87 lease asset or liability relative to these immaterial items in the accompanying financial statements.

Note 19. Transactions With Other LEAs

The District is a member of BLaST Intermediate Unit 17 (IU 17). Through this membership, the District is able to secure various special services, including special education. During 2022, the District purchased approximately $860,000 of goods and services from and through BLaST IU comprised primarily of special education support and other contracted services. The District also received and expended approximately $419,000 of federal IDEA and related special education funding which passed through IU 17.

Note 20. Tax Abatements

During the fiscal year ended June 30, 2017, the District adopted GASB Statement No. 77 *Tax Abatements* (GASB No. 77). The following is a corresponding disclosure of the District's applicable participation in various tax abatement programs:

Homestead Tax Exemption
The District enters into property tax abatement agreements with local residents under the state's Taxpayer Relief Act, Act 1 of Special Session 1 of 2006 (The Taxpayer Relief Act). The Taxpayer Relief Act provides for property tax reduction allocations to be distributed by the Commonwealth to each school district. Property tax reduction will be through a "homestead or farmstead exclusion." Generally, most owner-occupied homes and farms are eligible for property tax reduction. Only a primary residence is eligible for property tax relief. During the year ended June 30, 2022, the District abated and received corresponding funding from the Commonwealth property taxes levied in the amount of approximately $536,000.

Other Tax Abatement Programs
The District does not have any property or other taxes abated under significant Commonwealth of Pennsylvania economic development programs such as Keystone Opportunity Zones (KOZ) or Local Economic Revitalization Tax Assistance (LERTA).

From time-to-time, individuals or organizations may qualify for a tax abatement, such as for a disability, veteran status, first responder, or a combination of these and/or similar preferences. Such abatements are typically short in duration and are not significant individually or in the aggregate.

Note 21. Subsequent Events

Subsequent events have been evaluated through March 29, 2023, which is the date the financial statements were available to be issued. No reportable subsequent events were identified other than those accrued in the accompanying statement of net position and/or governmental funds balance sheet and the following:

Coronavirus – COVID-19 Pandemic:
During March 2020, the pandemic outbreak of the COVID-19 strain of coronavirus resulted in the declaration of national and Commonwealth of Pennsylvania states of emergency. As a result, the Commonwealth's governor ordered all public school districts to close to students for an extended period in an effort to stem the transmission of the virus. The closure, re-opening, and related mitigation efforts and other, related circumstances have caused and may be assumed to continue to cause varying degrees of operational difficulties. While there is uncertainty as to the timing of the pandemic's end, the District continues to explore and has identified certain operational adaptations to allow for the continued delivery of educational and other services. Additionally, the District and most, if not all, other School Districts in the Commonwealth have received appropriations of significant federal and state grant funding in support of pandemic mitigation, re-opening, and operating efforts. Certain current year expenditures of those grant amounts, generally identified with "COVID-19" in the grant descriptions and identifier information, and other related information are summarized per Supplementary Information accompanying these financial statements and notes.

East Lycoming School District
Required Supplementary Information
June 30, 2022
(UNAUDITED)

Schedule of the District's Proportionate Share of the Net Pension Liability

Fiscal Year Ended	District's proportion of the net pension liability (asset)	District's proportionate share of the net pension liability (asset)	District's covered-employee Payroll	District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2022	0.0761%	$ 31,244,000	$ 10,968,461	284.85%	63.67%
June 30, 2021	0.0758%	$ 37,323,000	$ 10,958,624	340.58%	54.32%
June 30, 2020	0.0768%	$ 35,929,000	$ 10,594,230	339.14%	55.66%
June 30, 2019	0.0765%	$ 36,724,000	$ 10,453,525	351.31%	54.00%
June 30, 2018	0.0775%	$ 38,276,000	$ 10,212,574	374.79%	51.84%
June 30, 2017	0.0778%	$ 38,555,000	$ 10,165,757	379.26%	50.14%
June 30, 2016	0.0768%	$ 33,266,000	$ 9,847,948	337.80%	54.36%
June 30, 2015	0.0754%	$ 29,844,000	$ 9,727,666	306.80%	57.24%

This schedule is presented to fulfill the requirement, upon the adoption of GASB No. 68, to show certain pension related information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

The District adopted the provisions of GASB No. 68, for the year ended June 30, 2015 in accordance with accounting principles generally accepted in the United States of America. Therefore, information for years prior to 2015 is not available for reporting and is not presented.

Unaudited - Required Supplementary Information
See accompanying Independent Auditor's Report

East Lycoming School District
Required Supplementary Information
June 30, 2022
(UNAUDITED)

Schedule of the District's Pension Contributions

Fiscal Year Ended	Contractually required contribution	Contributions in relation to the contractually required	Contribution deficiency (excess)	District's covered-employee Payroll	Contributions as a percentage of covered-employee payroll
June 30, 2022	$ 3,728,180	$ 3,728,180	$ -	$ 10,968,461	33.99%
June 30, 2021	$ 3,672,235	$ 3,672,235	$ -	$ 10,958,624	33.51%
June 30, 2020	$ 3,534,235	$ 3,534,235	$ -	$ 10,594,230	33.36%
June 30, 2019	$ 3,407,849	$ 3,407,849	$ -	$ 10,453,525	32.60%
June 30, 2018	$ 3,241,471	$ 3,241,471	$ -	$ 10,212,574	31.74%
June 30, 2017	$ 2,968,401	$ 2,968,401	$ -	$ 10,165,757	29.20%
June 30, 2016	$ 2,461,987	$ 2,461,987	$ -	$ 9,847,948	25.00%
June 30, 2015	$ 1,973,642	$ 1,973,642	$ -	$ 9,727,666	20.29%

This schedule is presented to fulfill the requirement, upon the adoption of GASB No. 68, to show certain pension related information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

The District adopted the provisions of GASB No. 68, for the year ended June 30, 2015 in accordance with accounting principles generally accepted in the United States of America. Therefore, information for years prior to 2015 is not available for reporting and is not presented.

Unaudited - Required Supplementary Information
See accompanying Independent Auditor's Report

East Lycoming School District
Required Supplementary Information
June 30, 2022
(UNAUDITED)

Schedules of Changes in the District's Total OPEB Liability and Related Ratios
East Lycoming School District Postemployment Benefits Plan

	Fiscal Year ending June 30,				
	2022	**2021**	**2020**	**2019**	**2018**
Total OPEB liability					
Service Cost	$ 281,778	$ 209,189	$ 228,315	$ 213,459	$ 179,049
Interest	97,327	152,482	137,057	141,526	97,048
Changes of benefit terms	-	-	-	-	(6,073)
Differences between expected and actual experience	(478,443)	-	(50,583)	-	537,668
Changes of assumptions or other inputs	(118,384)	453,674	(107,351)	20,605	103,466
Benefit Payments	(184,935)	(203,542)	(303,530)	(323,790)	(318,763)
Net change in total OPEB liability	(402,657)	611,803	(96,092)	51,800	592,395
Total OPEB liability-beginning	5,051,048	4,439,245	4,535,337	4,483,537	3,891,142
Total OPEB liability-ending	4,648,391	5,051,048	4,439,245	4,535,337	4,483,537
Covered employee payroll	9,555,770	9,668,997	9,668,997	9,481,569	9,481,569
Total OPEB liability as a percentage of covered-employee payroll	48.64%	52.24%	45.91%	47.83%	47.29%

Notes to Schedule:

Presentation :
This schedule is presented using the optional format of combining the required schedules in paragraphs 170a and 170b of GASB No. 75.

Changes of Assumptions:
2021-2022:
The discount rate changed from 1.86% to 2.28%. The initial expected recognition period is 9 years.
2020-2021:
The discount rate changed from 3.36% to 1.86%. The trend assumption was updated based upon new PSERS assumptions. The expected recognition period is 9 years.
2019-2020:
The discount rate changed from 2.98% to 3.36%. The trend assumption was updated based upon new PSERS assumptions. The expected recognition period is 9 years.
2018-2019:
The discount rate changed from 3.13 to 2.98%. The trend assumption was updated based upon new PSERS assumptions. The expected recognition period is 9 years.
2017-2018:
The discount rate changed from 2.49% to 3.13%. The trend assumption was updated. Assumptions for salary, mortality, withdrawal, and retirement were updated based upon new PSERS assumptions. The expected recognition period is 9 years.

This schedule is presented to fulfill the requirement, upon the adoption of GASB No. 75, to show certain pension related information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

The District adopted the provisions of GASB No. 75, for the year ended June 30, 2018 in accordance with accounting principles generally accepted in the United States of America. Therefore, information for years prior to 2018 is not available for reporting and is not presented.

Unaudited - Supplementary Information
See accompanying Independent Auditor's Report

East Lycoming School District
Required Supplementary Information
June 30, 2022
(UNAUDITED)

Schedule of the District's Proportionate Share of the Net OPEB Liability
PSERS Health Insurance Premium Assistance Program

Fiscal Year Ended	District's proportion of the net OPEB liability (asset)	District's proportionate share of the net OPEB liability (asset)	District's covered-employee Payroll	District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability
June 30, 2022	0.0762%	$ 1,806,000	$ 10,968,461	16.47%	5.30%
June 30, 2021	0.0762%	$ 1,646,000	$ 10,958,624	15.02%	5.69%
June 30, 2020	0.0768%	$ 1,633,000	$ 10,594,230	15.41%	5.56%
June 30, 2019	0.0765%	$ 1,595,000	$ 10,453,425	15.26%	5.56%
June 30, 2018	0.0775%	$ 1,579,000	$ 10,212,574	15.46%	5.73%

This schedule is presented to fulfill the requirement, upon the adoption of GASB No. 75, to show certain OPEB related information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

The District adopted the provisions of GASB No. 75, for the year ended June 30, 2018 in accordance with accounting principles generally accepted in the United States of America. Therefore, information for years prior to 2018 is not available for reporting and is not presented.

Unaudited - Supplementary Information
See accompanying Independent Auditor's Report

East Lycoming School District
Required Supplementary Information
June 30, 2022
(UNAUDITED)

Schedule of the District's OPEB Contributions
PSERS Health Insurance Premium Assistance Program

Fiscal Year Ended	Contractually required contribution	Contributions in relation to the contractually required	Contribution deficiency (excess)	District's covered-employee Payroll	Contributions as a percentage of covered-employee payroll
June 30, 2022	$ 87,747	$ 87,747	$ -	$ 10,968,461	0.80%
June 30, 2021	$ 89,861	$ 89,861	$ -	$ 10,958,624	0.82%
June 30, 2020	$ 88,992	$ 88,992	$ -	$ 10,594,230	0.84%
June 30, 2019	$ 86,764	$ 86,764	$ -	$ 10,453,425	0.83%
June 30, 2018	$ 84,764	$ 84,764	$ -	$ 10,212,574	0.83%

This schedule is presented to fulfill the requirement, upon the adoption of GASB No. 75, to show certain OPEB related information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

The District adopted the provisions of GASB No. 68, for the year ended June 30, 2015 in accordance with accounting principles generally accepted in the United States of America. Therefore, information for years prior to 2015 is not available for reporting and is not presented.

Unaudited - Supplementary Information
See accompanying Independent Auditor's Report

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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 Directors
East Lycoming School District
349 West Cemetery Street
Hughesville, Pennsylvania 17737

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Lycoming School District (the District) for the year ended June 30, 2022, and the related notes to the financial statements , which collectively comprise the District's basic financial statements and have issued our report thereon dated March 29, 2023.

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) to determine the 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 combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the District'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Richard B. Snodgrass & Co.

Richard B. Snodgrass & Co.
Montoursville, Pennsylvania
March 29, 2023

East Lycoming School District
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2022

Program Title	PAL Number	Funding Code	Grantor's Pass Thru Number	Grant Period Beginning/ Ending Date	Source Code	Program or Award Amt.	Total Received For Year	Accrued or (Deferred) 7/1/2021	Revenue Recognized	Expenditures	Accrued or (Deferred) 6/30/2022	Passed thru to sub-recipients For year ended 6/30/2022
U.S. Department of Agriculture-												
Passed Through the Pennsylvania Department of Education-												
COVID-19-P-EBT Local Admin Funds	10.649	I	N/A	7/1/21-6/30/22	F	614.00	$ 614.00	$ -	$ 614.00	$ 614.00	$ -	$ -
Nutrition Cluster-												
COVID-19-National School Lunch-SSO	10.555	I	N/A	7/1/21-6/30/22	F	N/A	761,900.29	-	761,900.29	761,900.29	-	-
COVID-19-National School Lunch-SSO	10.555	I	N/A	7/1/20-6/30/21	F	N/A	71,847.02	71,847.02	-	-	-	-
COVID-19-Supply Chain Assistance	10.555	I	N/A	7/1/21-6/30/22	F	35,313.10	35,313.10	-	4,443.28	4,443.28	(30,869.82)	
COVID-19-SNP Emergency Operating Costs	10.555	I	N/A	7/1/21-6/30/22	F	22,283.37	22,283.37	-	22,283.37	22,283.37	-	
	Total-National School Lunch Program						891,343.78	71,847.02	788,626.94	788,626.94	(30,869.82)	-
COVID-19-National Breakfast-SSO	10.553	I	N/A	7/1/21-6/30/22	F	N/A	177,683.42	-	177,683.42	177,683.42	-	-
COVID-19-National Breakfast-SSO	10.553	I	N/A	7/1/20-6/30/21	F	N/A	20,391.98	20,391.98	-	-	-	-
	Total-National School Breakfast Program						198,075.40	20,391.98	177,683.42	177,683.42	-	-
	Totals-Child Nutrition Cluster-Cash Assistance						$ 1,089,419.18	$ 92,239.00	$ 966,310.36	$ 966,310.36	$ (30,869.82)	$ -
Passed Through the Pennsylvania Department of Agriculture-												
National School Lunch Commodities	10.555	I	N/A	7/1/21-6/30/22	F	N/A	66,018.02	(60.99)	65,428.45	65,428.45	(650.56) 1.	-
	Totals-Child Nutrition Cluster-Non-Cash Assistance						66,018.02	(60.99)	65,428.45	65,428.45	(650.56)	-
	Totals-Child Nutrition Cluster						$ 1,155,437.20	$ 92,178.01	$ 1,031,738.81	$ 1,031,738.81	$ (31,520.38)	$ -
	Total U.S. Department of Agriculture						1,156,051.20	92,178.01	1,032,352.81	1,032,352.81	(31,520.38)	-
Non-Federal Funds - Passed Through the Pennsylvania Department of Education-												
COVID-19-State Lunch Program-SSO	N/A	N/A	N/A	7/1/21-6/30/22	S	N/A	22,525.86	-	22,525.86	22,525.86	-	-
COVID-19-State Lunch Program-SSO	N/A	N/A	N/A	7/1/20-6/30/21	S	N/A	2,656.06	2,656.06	-	-	-	-
COVID-19-State Breakfast-SSO	N/A	N/A	N/A	7/1/21-6/30/22	S	N/A	6,990.50	-	6,990.50	6,990.50	-	-
COVID-19-State Breakfast-SSO	N/A	N/A	N/A	7/1/20-6/30/21	S	N/A	902.30	902.30	-	-	-	-
							$ 33,074.72	$ 3,558.36	$ 29,516.36	$ 29,516.36	$ -	$ -
U.S. Department of Education-												
Passed Through the Pennsylvania Department of Education-												
Title I	84.010	I	013-220126	7/1/21-9/30/22	F	$ 306,977.00	$ 284,288.62	$ -	$ 306,977.00	$ 306,977.00	$ 22,688.38	$ -
Title I	84.010	I	013-210126	7/1/20-9/30/21	F	303,502.00	35,503.49	35,503.49	-	-	-	-
	Total-Title I Program (PAL # 84.010)						$ 319,792.11	$ 35,503.49	$ 306,977.00	$ 306,977.00	$ 22,688.38	$ -
Title IIA Improv Teacher	84.367	I	020-220126	7/1/21-9/30/22	F	47,774.00	47,380.00	-	47,774.00	47,774.00	394.00	-
Title IIA Improv Teacher	84.367	I	020-210126	7/1/20-9/30/21	F	46,144.00	(680.00)	(680.00)	-	-	-	-
	Total-Title II Program (PAL # 84.367)						$ 46,700.00	$ (680.00)	$ 47,774.00	$ 47,774.00	$ 394.00	$ -
Title IV Student Support & Academic Enrichment	84.424	I	144-220126	7/1/21-9/30/22	F	22,823.00	22,810.00	-	22,823.00	22,823.00	13.00	-
Title IV Student Support & Academic Enrichment	84.424	I	144-210126	7/1/20-9/30/21	F	24,373.00	9,749.17	9,749.17	-	-	-	-
	Total-Title IV Program (PAL # 84.424)						$ 32,559.17	$ 9,749.17	$ 22,823.00	$ 22,823.00	$ 13.00	$ -
COVID-19 Elementary and Secondary School Emergency Relief Fund I	84.425D	I	200-210126	3/13/20-9/30/23	F	1,120,739.00	130,318.50	-	-	-	(130,318.50)	-
COVID-19 American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief Func	84.425U	I	223-210126	3/13/20-9/30/24	F	2,266,930.00	164,867.64	-	-	-	(164,867.64)	-
COVID-19 American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief Fund (7%)	84.425U	I	225-210126	3/13/20-9/30/24	F	176,191.00	43,475.80	-	91,471.00	91,471.00	47,995.20	-
	Total-ESSER/PAL# 84.425D Program						$ 338,661.94	$ -	$ 91,471.00	$ 91,471.00	$ (247,190.94)	

The accompanying notes are an integral part of this Schedule.

East Lycoming School District
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2022
(Continued)

Program Title	PAL Number	Funding Code	Grantor's Pass Thru Number	Grant Period Beginning/ Ending Date	Source Code	Program or Award Amt.	Total Received For Year	Accrued or (Deferred) 7/1/2021	Revenue Recognized	Expenditures	Accrued or (Deferred) 6/30/2022	Passed thru to sub-recipients For year ended 6/30/2022
Passed Through the Pennsylvania Department of Education-												
Special Education Cluster-												
COVID-19 - IDEA B (SECIM)	84.027	I	252-200126	7/1/20-9/30/22	F	$ 8,327.00	$ 4,441.04	$ -	$ 4,441.04	$ 4,441.04	$ -	$ -
Passed Through the Pennsylvania Department of Education-												
Passed Through BLaST Intermediate Unit #17 -												
Special Education Cluster-												
IDEA B	84.027	I	062-22-0017	7/1/21-9/30/22	F	$ 341,263.99	$ 180,160.35	$ -	$ 341,263.99	$ 341,263.99	$ 161,103.64	$ -
COVID-19 - IDEA B - ARP	84.027X	I	062-22-0017	7/1/21-9/30/22	F	76,577.91	76,577.91	-	76,577.91	76,577.91	-	-
IDEA B	84.027	I	NA	7/1/20-6/30/21	F	317,102.64	182,200.47	182,200.47	-	-	-	-
	Total-IDEA B (PAL# 84.027/84.027X) Program - BLaST Pass-through						$ 438,938.73	$ 182,200.47	$ 417,841.90	$ 417,841.90	$ 161,103.64	$ -
IDEA B - Preschool	84.173	I	FA 131-210017	7/1/21-6/30/22	F	812.00	-	-	812.00	812.00	812.00	-
IDEA B - Preschool	84.173	I	NA	7/1/20-9/30/21	F	5,916.00	5,916.00	5,916.00	-	-	-	-
Passed Through the Pennsylvania Department of Education-												
Passed Through Intermediate Unit #1 -												
Special Education Cluster-												
IDEA B	84.027	I	062-21-0032	7/1/21-6/30/22	F	7,500.00	7,500.00	-	7,500.00	7,500.00	-	-
	Totals-Special Education Cluster						$ 456,795.77	$ 188,116.47	$ 430,594.94	$ 430,594.94	$ 161,915.64	$ -
	Total U.S. Department of Education						$ 1,194,508.99	$ 232,689.13	$ 899,639.94	$ 899,639.94	$ 185,011.02	$ -
U.S. Department of Homeland Security-Federal Emergency Management Agency-												
Passed Through the Pennsylvania Emergency Management Agency-												
Disaster Grants-Public Assistance	97.036	I	PW-131-DR4408	7/1/17-6/30/19	F	$ 1,319.86	$ -	$ (76,760.80)	$ -	$ -	$ (76,760.80)	$ -
				Totals			$ 2,350,560.19	$ 251,664.70	$ 1,961,509.11	$ 1,961,509.11	$ 76,729.84	$ -

NOTES:
1. USDA donated commodities valued at USDA prices.

2. None ($0.00) of the District's expenditures of federal awards represent amounts passed through the District to sub-recipients

Funding Codes-
D = Direct Funding
I = Indirect Funding

Source Codes-
F = Federal Funding
S = State Funding

The accompanying notes are an integral part of this Schedule.

East Lycoming School District
Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

A. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and certain related state grant activity of the East Lycoming School District (the District). 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 District's operations, it is not intended to and does not present the District's financial position, changes in net assets/fund balance, or cash flows.

B. 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to the amounts of expenditures reported and deferred amounts.

C. USDA Donated Commodities

Deferred balances at the beginning and end of the fiscal year represent inventories of USDA donated commodities. Such commodity inventories are valued at USDA provided unit values.

D. Indirect Cost Rate

The accompanying Schedule does not include indirect costs related to the operation of the District's federal and related state grant programs. The District has utilized neither a federally negotiated rate nor the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance to capture and include any such indirect costs associated with federal awards.

E. Subrecipient Status

The District is a subrecipient of federal awards, does not function as a pass-through to other subrecipients, and $0 of the District's grant awards have been passed-through.

Richard B. Snodgrass & Co.
Audit, Tax, and Advisory
1117 Cemetery Road
Montoursville, Pennsylvania 17754

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FAX 570-433-4728
email-dsnodgrass@snodgrass-co.com

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

Board of Directors
East Lycoming School District
349 West Cemetery Street
Hughesville, Pennsylvania 17737

Report on Compliance for Each Major Federal Program

We have audited the East Lycoming School District's (the District) compliance of with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 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 opinion on compliance for each

major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Management's Responsibility for Compliance

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

Auditor's Responsibility 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 based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *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 one 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 substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major program as a whole.

In performing an audit in accordance with GAAS and GAS 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, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control 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 combination of control 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

Purpose of this Report

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 result of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

Richard B. Snodgrass & Co.

Richard B. Snodgrass & Co.
Montoursville, Pennsylvania
March 29, 2023

East Lycoming School District
Single Audit Report
Schedule of Findings and Questioned Costs

June 30, 2022

Section I Summary of Auditors' Results:

Financial Statements		
Type of report the auditor issued on whether the financial statements were prepared in accordance with GAAP: *The auditors' report on the basic financial statements is **unmodified**.*		
• Material weakness(es) identified?	___Yes	_X_ No
• Significant deficiency(ies) identified?	___Yes	_X_ No
Noncompliance material to financial statements noted?	___Yes	_X_ No
Federal Awards		
Internal control over major federal programs:		
• Material weakness(es) identified?	___Yes	_X_ No
• Significant deficiency(ies) identified?	___Yes	_X_ No
Type of auditors' report issued on compliance for major federal programs: *The auditors' report on compliance for major programs is **unmodified***		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___Yes	_X_ No
Identification of major federal programs:		
PAL Number(s):	Name of Federal Program or Cluster:	
PAL 10.555/10.553	Child Nutrition Cluster	
Dollar threshold used to distinguish between type A and type B programs:	$750,000	
Auditee qualified as low- risk auditee?	_X_ Yes	___ No

See also the accompanying notes to this Schedule

East Lycoming School District
Single Audit Report
Schedule of Findings and Questioned Costs

June 30, 2022
(Continued)

Section II Financial Statement Findings

Financial statement Findings which are required to be reported under generally accepted government auditing standards:

There were **no** such findings/matters reported.

Section III Federal Award Findings and Questioned Costs:

There were **no** such findings/matters reported.

See also the accompanying notes to this Schedule

East Lycoming School District
Single Audit Report
Notes to the Schedule of Findings and Questioned Costs

June 30, 2022

Note A. Calculation of the 40%/20% Rule

Major programs were evaluated/selected representing the following percentages of total Federal Expenditures:

Major Programs	PAL#	%		Expenditures	Single Audit Treatment
Child Nutrition Cluster	10.553/	53.4%	$	1,031,738.81	Type A-Major
Cluster	10.555				
Totals		53.4%	$	1,031,738.81	
Other Programs		46.6%	$	900,253.94	
Total Federal Expenditures		100.0%	$	1,931,992.75	(Note B.)

Note B. Reconciliation of Total Federal Expenditures

Total Federal Expenditures per Note A above are total expenditures per the Schedule of Expenditures of Federal (and State) awards as follows:

Total Federal Expenditures are total expenditures per Schedule of:	$	1,961,509.11
less State lunch reimbursements of:		(22,525.86)
less State breakfast reimbursements of:		(6,990.50)
	$	1,931,992.75

Note C. Selection of Major Programs

The selection of major programs was done utilizing a risk-based approach in accordance with Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The District has one Type A program, the Child Nutrition Cluster. This Cluster has not been audited as a Type A program is, by default, a non-low risk program (applicable threshold of $750,000 based upon Federal Expenditure level).

East Lycoming School District
Single Audit Report
Schedule of Prior Findings and Questioned Costs

June 30, 2022

There are no prior findings or questioned costs required to be reported under OMB A-133 (prior periods)/the Uniform Guidance.

East Lycoming School District
Financial Statements and
Supplementary Information
(With Independent Single Audit Reports Thereon)

June 30, 2022

LIST OF REPORT DISTRIBUTION

Filed Electronically to:

Bureau of Audits
Special Audit Services Division
Forum Place—8th Floor
555 Walnut Street
Harrisburg, PA 17101

Filed Electronically to:

Federal Audit Clearinghouse
Bureau of the Census
1201 E. 10th Street
Jeffersonville, IN 47132

Attention: Single Audit Clearing House

Filed Electronically to:

Municipal Securities Rulemaking Board
Electronic Municipal Market Access (EMMA system)
c/o EMMA Dataport
www.msrb.org

East Lycoming School District
Financial Statements and
Supplementary Information
(With Independent Single Audit Reports Thereon)

Lead Auditor Information

June 30, 2022

Lead Auditor:

David D. Snodgrass
Certified Public Accountant
Richard B. Snodgrass & Co.
1117 Cemetery Road
Montoursville, Pennsylvania 17754

Phone: (570) 220-4990
Fax: (570) 433-4728
E-mail: dsnodgrass@snodgrass-co.com

Licensing:

Richard B. Snodgrass & Co. is a Pennsylvania sole proprietorship which is owned and operated by David D. Snodgrass, CPA.

David D. Snodgrass, CPA, is licensed to do business in the Commonwealth of Pennsylvania (PA License No. CA-051085) where the District is located and where the accounting records are maintained.

EAST LYCOMING SCHOOL DISTRICT
349 Cemetery Street | Hughesville, PA 17737
570-584-2131 | www.elsd.org

Adam Creasy
Director of Technology
Aug 3, 2023

Vendor: Securly
Product: Securly Web filter and Aware subscription
Amount: $14,740
Funding Source: Technology Software Budget

Description:

The Technology Department is currently seeking to renew our securly web filtering and safety awareness subscription. This product provides the required CIPPA compliant web filtering for all our student devices both on and off campus. It also monitors all our google student apps such as email, docs, and drive for bullying, self-harm, and grief and alerts us of any communication regarding those categories. We have been using this product for the past 4 years with great success. It ensures the usage of our chrome devices for students remain safe and educational whether they are being used in school or at home.

Thank you, as always, for your continued support of our department and district.

All the best,
Adam

QUOTE FORM - CUSTOMER

SECURLY (Billing Address)	Dept LA 24957 Pasadena, CA 91185-4957 United States	Quote Number	00025331
		Expiration Date	6/30/2023
Prepared By	Casey Higgs	Bill To Name	East Lycoming School District (PA)
Email	casey.higgs@securly.com	Bill To	349 Cemetery Street Hughesville, Pennsylvania 17737 United States
		School Name	East Lycoming School District (PA)
		Contact Name	Adam Creasy

ORDER INFORMATION

Subscription Start Date	7/1/2023	Payment Schedule	Upfront
Subscription End Date	6/30/2024	Scheduled Invoice Date	7/3/2023
Term (years)	1		

PRODUCTS & SERVICES

Product	Quantity	Sales Price	Subtotal
2. Home: 500-999	500.00	USD 0.50	USD 250.00
3. Filter Premium: 1000-2499	1,610.00	USD 6.00	USD 9,660.00
3. Aware Premium 1000-2499	1,610.00	USD 3.00	USD 4,830.00

Grand Total	USD 14,740.00

ORDER FORM

SECURLY (Billing Address)	Dept LA 24957 Pasadena, CA 91185-4957 United States
Prepared By	Casey Higgs
Email	casey.higgs@securly.com

Bill To Name	East Lycoming School District (PA)
Bill To	349 Cemetery Street Hughesville, Pennsylvania 17737 United States
School Name	East Lycoming School District (PA)
Contact Name	Adam Creasy

Invoice Information

Accounts Payable (AP) Contact Information:

AP Full Name: Valerie Ochs

AP Title: Accounts Payable

AP Email: vochs@elsd.org

AP Phone: 570-584-2131

Invoicing Requirements:

Purchase Order Required: YES X **NO** _____

Email for Invoice: _____
(if different than Accounts Payable Contact Email)

ORDER INFORMATION

Start Date	7/1/2023	Scheduled Invoice Date	7/3/2023
End Date	6/30/2024	Payment Schedule	Upfront
Term (years)	1		

PRODUCTS & SERVICES

Product	Quantity	Sales Price	Subtotal
2. Home: 500-999	500.00	USD 0.50	USD 250.00
3. Filter Premium: 1000-2499	1,610.00	USD 6.00	USD 9,660.00
3. Aware Premium 1000-2499	1,610.00	USD 3.00	USD 4,830.00
		Grand Total	USD 14,740.00

TERMS & CONDITIONS

DocuSign Envelope ID: D7191D3F-A631-423A-87A3-4B10B7D06FE3

ns and Conditions and Privacy Policy. By signing this Order Form, customer agrees to the Terms and Conditions which constitute the entire agreement ("**Agreement**"), superseding any terms (including, but not limited to, any Customer's Purchase Order terms).

- Term of subscription license: Specified by "Term" beginning and end dates set forth above.
- Prices do not include sales tax, if applicable.
- The Federal Tax ID # for Securly is **46 078 9922**

EXECUTED AND AGREED:

CUSTOMER:

Signature: _____

Full Name: _____

Title: _____

District and School: East Lycoming School District (PA)

Date: _____

SECURLY:

Signature: _____

Full Name: _____

Title: _____

Date: _____

750 LITITZ PIKE • LITITZ, PA 17543 • 717-625-3433 • FAX 717-625-3239 • WWW.FIDEVIA.COM

Dear Dr. Stamm:

On July 10, 2023, a team from Fidevia conducted an onsite review to assess the current condition of the Ashkar Elementary School. Mr. Bryan McCaffery, ELSD Facilities Director, accompanied the team for the site visit.

The team did a full interior and exterior walk of the building. Below is a list of observations noted for your review:

Observations: Original Building

- Exterior walls are welded stud that don't allow any deflection. R11 batt insulation is not up to code.
- Exterior wall type appears to be thin which is not conducive to efficacy of interior climate control or typical to current school construction.
- Brick and metal siding panels appear to be in good shape.
- Interior ceiling heights of 8'6 are common. Bottom flange of supporting steel is approximately 9'. ***Lack of plenum space restricts options for current HVAC systems.***
- The roof is beyond its lifespan and lacks sufficient drains. Evidence of water leaks throughout.
- Terrazzo flooring requires significant repair.
- Building pad elevation looks to be a few inches lower than exterior grade contributing to drainage issues and excessive humidity in the building.
- All windows would need to be replaced.
- Interior wall type construction is not conducive to sound travel from room to room.
- There is no secure vestibule entrance. One would need to be constructed.
- The electrical system is outdated and would need to be replaced.
- Boilers look to be in fair condition relative to their age.
- The HVAC control system is outdated and unsupported. The system appears to lack adequate dehumidification features. Pumps and other accessories observed corrosion and should be replaced.
- The learning spaces are not conducive to current instructional practices. The ability to do small group instruction, station rotation modeling, etc. is extremely difficult with the physical layout.
- Low voltage writing lying on ceiling tiles throughout the building.

Observations: Part of Building Scheduled to Remain

- The coating on roof is peeling. A new roof will be required.
- Exterior wall has numerous cracks in brick, broken bricks and lintels have shifted. Almost every corner has full height vertical cracks in bricks on both sides. Cracks do not telescope (not visible from inside), leading us to believe this is a brick tie issue caused by moisture.
- Terrazzo has cracks common to areas adjoining other building sections.
- Building pad elevation is roughly three to four feet higher than original building pad.
- Wall type is conducive to sound travel and not the most secure.
- HVAC control system is outdated and would need replacement. Pumps and other accessories have corrosion and should be replaced.

Following the walkthrough, we reviewed the facilities study report completed for Ashkar Elementary School in 2021. There was nothing in our observations that would contradict the findings in the report. We appreciated the opportunity to tour Ashkar Elementary School. If you would like any additional information from the Fidevia team on our observations, please let us know.

Respectfully Submitted by Fidevia Construction Management and Consulting
7.24.23