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Derry Township School District
Board of Directors Meeting
February 24, 2025
Board of Directors Room 7:00 p.m.
Summary Minutes - XV

1. OPENING ITEMS

1.a. Call to Order

Minutes

The meeting was called to order by Ms. Drew at 7:00 p.m. The meeting was conducted both in-person and virtually.

1.b. Roll Call

Minutes

Members in Attendance: Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey Royo, and Ericka Schmidt

Members Absent: None

Non-Voting members in Attendance: Michele Agee and Jason Reifsnyder (sitting in for Dr. Winslow who is attending virtually)

Student Board Representatives in Attendance: Ryan MacPhee, Chloe Maitrejean, and Tulsi Patel

Solicitor: David Walker

Staff/Public in Attendance In-Person: Lisa Brackbill, Sarah Harmer, Jared Nicholson, Carol Pitts, and Aaron Shuman

Staff/Public in Attendance Virtually: Lisa Balanda, Mark Balanda, Paige Dalto, Scott Harman, and Lindsey Schmidt

1.c. Flag Salute

1.d. Approval of Board of Directors Agenda
Approval of the Derry Township School District Board of Directors Agenda.

Minutes

Following a motion by Dr. Cysyk and a second by Mrs. Renz, the board agenda for this evening's meeting was approved.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	
Abstain:	0	
Not Cast:	0	

2. INFORMATIONAL AND PROPOSALS

2.a. President Communications

Minutes

Ms. Drew announced the Board met in Executive Session prior to tonight's meeting to discuss the following:

- **Consultation with attorney or other professional advisers**

2.b. Recognition of Citizens (Agenda Items)

This is an opportunity for residents and taxpayers, attending either in person or virtually, to address the Board on matters related to the agenda. Those wishing to speak on matters not related to the agenda, an additional public comment period will be provided later in the meeting.

Each speaker is permitted up to 5-minutes of speaking time during each one of the public comment periods in order to provide other residents with an opportunity to speak. When necessary, the Board may set a maximum time for public comment. As a reminder, all public comments are part of the meeting's public record and minutes.

If attending in person, complete and turn in to Board Secretary, Mrs. Agee, a registration form located on the sign-in table. When your name is announced, come to the microphone. If attending online, you must have registered individually with your full name and address. To be recognized, raise your virtual hand. For all speakers, once you are recognized, it is only necessary that you identify yourself by providing your full name.

Minutes

There were no citizens requesting recognition by the board.

2.c. Standing Committee Meeting Report

Minutes

Mrs. Renz gave a report on the General Services Meeting that met prior to this evening's meeting and discussed the following:

- presentation from architect

- Melissa Kelly from Rettew asked for an addendum to the geotech engineering survey and the stormwater infiltration testing for the stadium project
- Mr. Fready shared information on the summer projects

Mr. Rizzo gave a report on the Finance Meeting that met prior to this evening's meeting and discussed the following:

- reviewed January budget
- budget transfer information was shared
- presentation of 23-2024 audit, and the final audit findings- clean opinion- highest rating

2.d. Student Representatives' Report

As per Board Policy 004.1, the purpose of having two non-voting Student Representatives on the Board is to establish a communication link between the Board of School Directors and the student body of Hershey High School. The position will serve in presenting the students' viewpoints to the Board.

Minutes

Ryan MacPhee, Chloe Maitrejean, and Tulsi Patel gave a report that included the following:

- mini-THON is having their annual coin wars at the Elementary School this week already raised $76 worth of coins
- at the end of this week, the HHS production is presenting Mean Girls: High School Version
- boys' basketball celebrated a huge comeback victory against Milton Hershey last Friday night, they play again tomorrow night in District semifinals
- our ice hockey team plays in the Bears Cup championship game Wednesday night at Hersheypark Arena against Elizabethtown
- nine HHS students competed at the Pennsylvania Junior Academy of Science Fair. They will all advance to the state competition at Penn State in May, senior Anshi Paul received a perfect score on her presentation
- our HMS MathCounts team competed at the Chapter Competition at Milton Hershey, where a team of HMS students placed first for the team events, and HMS students secured first, second, 8th, and 9th places in the individual events
- HHS's girls' basketball team was awarded the Crawford Hunter Sportsmanship Award for showing outstanding sportsmanship throughout the season
- junior Christian Burd placed first at the District III Wrestling Championship this past Saturday, and will compete in the state wrestling tournament at the Giant Center on March 6-8
- Saturday, freshman Fiona Harryman placed 9th in the District III girls 3A diving championship, seniors Bryce Hammell and Ryan MacPhee placed 3rd and 5th respectively, both qualified for the PIAA State Championship at

Bucknell University on March 15th, this coming weekend the swimmers will compete at Cumberland Valley High School in the swimming portion of the district swimming and diving championship
- from the 13th-16th, the Model UN Club attended their conference at Georgetown University where they successfully debated global issues with delegates from 40 states and 30 countries

2.e. Anticipated Agenda Items for the Next Board of Directors Meeting

The following items will be on the Agenda for the next Public Board of Directors Meeting:

- Approval of February 24, 2025, Board of Directors Summary Minutes
- Textbooks approval
    - United States Government & Civics - Civics
    - Traditions & Encounters: A Global Perspective on the Past - AP World History
- Trip - Hershey Power Lifting
- 3 Monkeys
- Hooker Tech LLC
- IU13
- JKM Training
- Mixed Impressions
- RJ McCarville
- Elementary Schematic Design

3. UNFINISHED BUSINESS

3.a. Facility Project Update

Minutes

Dr. Reifsnyder shared the following on Dr. Winslow's behalf:

- work continues to progress on the stadium project
- continue to move forward with the elementary school project

4. CONSENT AGENDA ITEMS

The consent agenda contains routinely adopted items and items that normally do not require public deliberations on the part of the Board. A Board Member may pull items which will then be discussed and voted on separately.

Minutes

Following a motion by Dr. Cysyk and a second by Mrs. Renz, the Consent Agenda items were approved.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	
Abstain:	0	
Not Cast:	0	

4.a. Approval of Summary Board of Directors Meeting Minutes

4.b. Approval of Finance Report

1. The Administration recommends the approval of the Treasurer's Report for the period of January 2025, and is summarized as follows:

General Fund Revenue	$3,183,647
General Fund Expenditures	5,448,046

4.c. Request for the Use of School Facilities

The Administration recommends the approval of the following Requests for the Use of School Facilities:

Group:	**Derry Township Parks & Rec**
Date/Time:	Saturday & Sunday, March 8-9, 2025, 6:00 a.m.-7:00 p.m.
Requested Facility:	ECC Parking Lot (overflow parking for swim meet)
Event:	Annual 10 & Under Championship Swim Meet at Derry Township Community Center
Fee:	None

Group:	**Girls on the Run**
Date/Time:	March 11 - May 8, 2025 Tuesdays and Thursdays, 3:45 p.m. - 5:15 p.m.
Requested Facility:	Elementary Bus Coral, Lobby, and Hallways (if inclement weather)
Event:	Running Program for Girls Grades 3-5
Fee:	None

Group:	**Hershey Little League**
Date/Time:	March 1, 2025 - June 1, 2025 Monday - Friday (Practices) 5:00 p.m. - 7:30 p.m. Saturday - Sunday (Practices) 9:00 a.m. - 6:00 p.m. April 1, 2025 - June 1, 2025 Monday - Friday (Practices) 5:00 p.m. - 7:30 p.m. Monday - Friday (Games) 5:30 p.m. - 8:30 p.m.

	Saturdays (Games) 9:00 a.m. - 8:00 p.m. Sundays (Games) 1:00 p.m. - 3:00 p.m.
Requested Facility:	North Field (Little League), South Field (Softball), Memorial Field, & JV Baseball Field ***Fields are unavailable the following weekend: May 25 & 26 (Memorial Day)***
Event:	Practices & Games
Fee:	None

Group:	**Hershey Public Library**
Date/Time:	Saturday, April 11, 2026, 12:30 p.m. - 5:00 p.m.
Requested Facility:	High School Auditorium
Event:	Hershey Reads - Author Visit with Kate Quinn
Fee:	Custodian Fee: $46.03 per hour (approximately $207.14) HS Auditorium Fee: $80.00 per hour (approximately $360.00) Auditorium Manager: Cost per HEA contract Total Fees - (approximately $567.14) *Total does not include fees for Auditorium Manager*

Group:	**Hershey Youth Field Hockey**
Date/Time:	Monday, August 4 - Friday, August 7 2025, 6:00 p.m. - 8:00 p.m.
Requested Facility:	322 Turf Field
Event:	Field Hockey Camp
Fee:	None

Group:	**Hershey Youth Lacrosse Association**
Date/Time:	May 3-6, 2025 & May 10-13, 2025, 5:30 p.m. - 7:00 p.m.
Requested Facility:	HS Multi-Purpose A Grass Field
Event:	Hershey Youth Lacrosse Practices
Fee:	None

Group:	**Tiny People Matter**

Date/Time:	Saturday, April 26, 2025, 8:00 a.m. - 12:00 p.m.
Requested Facility:	322 Turf Field & Bathrooms
Event:	50 Runner Goal
Fee:	Custodian: $46.03 per hour (approximately $276.18) Total Fees - (approximately $276.18)

4.d. Announcement of Staff Development Conferences

Staff Member:	**Laura Alexander**
Conference:	PLC at Work Institute
Location:	Minneapolis, MN
Dates:	June 16-18, 2025
Staff Member:	**Crystal Paulkovitch**
Conference:	PLC at Work Institute
Location:	Minneapolis, MN
Dates:	June 16-18, 2025

4.e. Approval of Thirty-Day Review of Policies
The Administration recommends the approval of a Thirty-Day Review of the following policy revisions of the Derry Township School District Policy Manual:

- Policy 005 - Organization
- Policy 308 - Employment Contract/Board Resolution
- Policy 103 Discrimination/Title IX Sexual Harassment Affecting Students
- Policy 104 - Discrimination/Title IX Sexual Harassment Affecting Staff

The policies will be on display in the following locations: Hershey Public Library, District Office, and the Derry Township School District Website.

4.f. Approval of Thirty-Day Review of Policies (reviewed only)
The Administration recommends the approval of a Thirty-Day Review of the following policies (reviewed) of the Derry Township School District Policy Manual:

- Policy 201 - Admission of Students
- Policy 203 - Immunizations and Communicable Diseases
- Policy 203.1 - HIV Infection
- Policy 205 - Postgraduate Students

- Policy 206 - Assignment Within District
- Policy 207 - Confidential Communications of Students
- Policy 208 - Withdrawal From School
- Policy 209 - Health Examinations/Screenings
- Policy 209.1 - Food Allergy Management
- Policy 209.2 - Diabetes Management
- Policy 211 - Student Accident Insurance
- Policy 212 - Reporting Student Progress
- Policy 213 - Assessment of Student Progress
- Policy 215 - Promotion and Retention
- Policy 216 - Student Records
- Policy 218.3 - Discipline of Student Convicted/Adjudicated of Sexual Assault
- Policy 219 - Student Complaint Process
- Policy 223 - Use of Bicycles, Motor Vehicles and Other Conveyances
- Policy 224 - Care of School Property
- Policy 226 - Searches
- Policy 228 - Student Government
- Policy 229 - Student Fundraising
- Policy 230 - Public Performances by Students
- Policy 231 - Social Events and Class Trips
- Policy 232 - Student Involvement in Decision-Making
- Policy 235 - Student Rights/Responsibilities
- Policy 235.1 – Surveys
- Policy 239 - Foreign Exchange Students
- Policy 240 – Awards
- Policy 246 - School Wellness
- Policy 250 - Student Recruitment

The policies will be on display in the following locations: Hershey Public Library, District Office, and the Derry Township School District Website.

4.g. The Meadows Psychiatric Center Agreement

The Administration recommends the Board approve the Letter of Agreement with the Derry Township School District and The Meadows Psychiatric Center (The Meadows) effective the 2025-2026, 2026-2027, and 2027-2028 school years.

5. NEW BUSINESS

5.a. Addendum to Extend Agreement with ESS Northeast, LLC

The Administration recommends the Board approve the Addendum to Extend the Agreement with ESS Northeast, LLC July 1, 2025 through June 30, 2030.

Minutes

Following a motion by Dr. Cysyk and a second by Mrs. Renz, the Addendum to Extend Agreement with ESS Northeast was approved.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	
Abstain:	0	
Not Cast:	0	

5.b. Eastern University Letter of Agreement

The Administration recommends the Board approve the letter of agreement with Derry Township School District and the Eastern University effective February 24, 2025.

Minutes

Following a motion by Dr. Cysyk and a second by Mrs. Renz, the Eastern University Letter of Agreement was approved.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	
Abstain:	0	
Not Cast:	0	

5.c. Rettew Stadium Addendum

The administration recommends the board approve the Rettew proposal for geotechnical engineering services for the Stadium project.

Minutes

Following a motion by Dr. Cysyk and a second by Mrs. Renz, the Rettew Stadium Addendum was approved.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	
Abstain:	0	
Not Cast:	0	

5.d. Approval of Fiscal Year 2024 Audit Report

The Administration recommends the Board approve the fiscal year 2024 Audit Report prepared by the firm of Boyer and Ritter, LLC.

Minutes

Following a motion by Dr. Cysyk and a second by Mrs. Renz, the 2024 Audit Report and prepared by the firm of Boyer and Ritter, LLC was approved.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	
Abstain:	0	
Not Cast:	0	

5.e. Approval of HEA Agreement

The Administration and the Human Resources Committee recommends the Board accept and execute the proposed four-year collective bargaining agreement to which the Hershey Education Association's and the District's Negotiations Teams tentatively agreed. The term of the agreement would be July 1, 2025 through June 30, 2029.

Minutes

Following a motion by Dr. Cysyk and a second by Mrs. Renz, the HEA Agreement effective July 1, 2025, through June 30, 2029, was approved.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	
Abstain:	0	
Not Cast:	0	

5.f. Personnel - Resignations

The Administration recommends the approval of the following resignations:

Act 93 Staff:

Maya, Andrew
Computer Technician
High School
Reason: Personal
Effective: 02/25/2025

Professional Staff:

Stover, Kevin
Technology Education Teacher
Middle School
Reason: **Rescind Retirement**
Effective: 12/31/2025
Rescindment Effective: 02/17/2025

Classified Staff:

Burnham, Alyson
Paraprofessional
Primary Elementary School
Reason: Personal
Effective: 02/14/2025 (retroactive)

Cairo, Richard
Custodian (2nd shift)
Elementary School
Reason: Personal
Effective: 02/27/2025

Hernandez, Cheryl
Custodian (2nd shift)
Elementary School
Reason: Personal
Effective: 02/10/2025 (retroactive)

Limited Service Contract:

Maya, Andrew
Head Coach - M.S. - Soccer - Boys
Reason: Personal
Effective: 02/25/2025

Maya, Andrew
SAT Technical Support Coordinator - H.S.
Reason: Personal
Effective: 02/25/2025

Minutes

Following a motion by Dr. Cysyk and a second by Mrs. Renz, the Personnel Resignations were approved.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	

Abstain: 0
Not Cast: 0

5.g. **Personnel - General**
1. The Administration recommends the approval of the following appointments and recognition of the following transfers:

Professional Staff:

Boris, Camden (replacing Kara Schaertel)
School Psychologist Intern
District-wide
Salary: $15,000 (no benefits)
Effective: 08/11/2025 through the end of the 2025-26 school year

Pike, Caitlyn (replacing Andrew Wislock)
School Psychologist Intern
District-wide
Salary: $15,000 (no benefits)
Effective: 08/11/2025 through the end of the 2025-26 school year

Classified Staff:

Ball, Tucker (replacing Jason Kauffman)
Electrical Technician/Special Projects
District-wide
Full-time, 8.0 hours per day
Salary: $30.66 per hour
Effective: 02/25/2025

Burdeos, Catherine (replacing Jalannie Hill)
Custodian (2nd shift)
High School
Full-time, 8.0 hours per day
Salary: $19.85 per hour
Effective: 02/25/2025

Caruso, Serina (replacing Alyson Burnham)
Paraprofessional
Primary Elementary School
Level A, 5.75 hours per day
Salary: $19.57 per hour
Effective: 02/25/2025

Hassinger, Dylan (replacing Kateria Alicea)
Cafeteria/Recess Aide

Primary Elementary School
Level A, 3.0 hours per day
Salary: $18.35 per hour
Effective: 02/25/2025

Kemmerling, Kori (replacing Skylar Carlisle)
Food Service Worker
High School
Level A, 4.5 hours per day
Salary: $18.35 per hour
Effective: 02/25/2025

Luma, Arbelina (replacing Indiya Graves)
Paraprofessional
Primary Elementary School
Level A, 5.75 hours per day
Salary: $19.57 per hour
Effective: 02/25/2025

Mooney, MaryJane (replacing Amy Mejia)
Paraprofessional (Self-contained Classroom)
Middle School
Level B, 6.5 hours per day
Salary: $19.57 per hour
Effective: 02/25/2025

***This individual is currently an employee. Certifications are on file.**

2. The Administration recommends the approval of the following request in accordance with Section 6.10 of the HEA Collective Bargaining Agreement:

Nester, Lindsey
English Teacher
High School
Childrearing Leave
Effective: Approximately 05/28/2025 through 01/15/2026 (end of Marking Period 2)

Smith, Michelle
Special Education Teacher
High School
Uncompensated Leave
Extension Effective: 03/21/2025 through 05/09/2025

Following a motion by Dr. Cysyk and a second by Mrs. Renz, the Personnel - General items were approved and transfers were recognized.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	
Abstain:	0	
Not Cast:	0	

5.h. Board Member Resignation

Minutes

Following a motion by Dr. McCarver and a second by Mr. Rizzo, the resignation of Mr. Robert Bennett, effective February 24, 2025 at the close of the meeting, was approved.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	
Abstain:	0	
Not Cast:	0	

6. DELEGATE REPORTS

7. SPECIAL REPORTS

7.a. Board Members' Report

Minutes

There were no reports from the board members.

7.b. Superintendent's Report

Minutes

Dr. Reifsnyder on Dr. Winslow's behalf did not have a report to share.

7.c. Board President's Report

Minutes

Ms. Drew gave a report to express the following:

- we now have a vacancy on our board for the duration of Mr. Bennett's term which expires at the end of this year. We will be announcing the acceptance of applications for appointment by the Board to fill that spot, and we'll do so and fill that spot within the next 30 days as required by school code.

- encouragement to come out and see the school musical, Mean Girls this weekend

8. RECOGNITION OF CITIZENS

This is an opportunity for residents and taxpayers to address the Board on matters related to the agenda or matters of District Governance not on the agenda. Those who speak are asked to follow the same guidelines outlined at the initial public comment portion of our meeting.

Minutes

There were no citizens requesting recognition by the board.

9. ADJOURNMENT

Minutes

The meeting was adjourned at 7:31 p.m. following a motion by Dr. Cysyk and second by Mrs. Renz.

Vote Results

Yea:	9	Robert Bennett, Joshua Cysyk, Lindsay Drew, Stewart McCarver, Jennifer Renz, Michael Rizzo, Honesta Romberger, Tracey E. Royo, Ericka Schmidt
Nay:	0	
Abstain:	0	
Not Cast:	0	

Respectfully submitted,

Michele Agee
Secretary to the Board
March 10, 2025

Lindsay K. Drew
Board President

Derry Township School District
Board Meeting
February 24, 2025

Please Sign In AND Print Your Name

Signature	*Printed Name*
Sample Signature	Sample Name Printed
Lesa Brackbill	Lesa Brackbill

February 24, 2025 Virtual Attendance
Lisa Balanda
Mark Balanda
Paige Dalto
Scott Harman
Lindsey Schmidt

Derry Township School District

Revenue Budget Status Report by Major Source

January 31, 2025

Major Source		Budget	January	YTD Actual	Remaining Balance	% YTD
6000	Local Sources	57,000,597	2,444,579	48,592,279	8,408,318	85.25%
7000	State Sources	16,302,361	364,788	6,885,380	9,416,981	42.24%
8000	Federal Sources	857,047	374,280	491,808	365,239	57.38%
9000	Other Financing Sources	2,032,520	-	971,529	1,060,991	47.80%
	Total Revenue	76,192,525	3,183,647	56,940,996	19,251,529	74.73%

Expenditure Budget Status by Major Account

January 31, 2025

Major Account		Budget	January	YTD Actual	Remaining Balance	% YTD
100	Salaries	33,026,473	2,468,023	17,019,696	16,006,777	51.53%
200	Benefits	22,892,929	1,605,103	11,335,431	11,557,498	49.51%
300	Professional Services	4,112,047	583,052	2,533,939	1,578,108	61.62%
400	Purchased Property Services	1,639,460	109,749	1,175,978	463,482	71.73%
500	Other Purchased Services	4,008,073	287,626	2,680,212	1,327,861	66.87%
600	Supplies	4,031,050	252,427	2,657,834	1,373,216	65.93%
700	Property	249,799	116,288	230,312	19,487	92.20%
800	Other Objects	275,110	25,778	214,093	61,017	77.82%
900	Other Uses of Funds	6,662,635	-	4,219,507	2,443,128	63.33%
	Total Expenditures	76,897,576	5,448,046	42,067,002	34,830,574	54.71%

Derry Township School District

Expenditure Budget Status by Major Function

January 31, 2025

Major Function		Budget	January	YTD Actual	Remaining Balance	% YTD
1100	Regular Programs	32,432,460	2,372,151	16,606,636	15,825,824	51.20%
1200	Special Programs	9,940,315	940,082	4,988,766	4,951,549	50.19%
1300	Vocational Programs	1,661,045	80,561	902,663	758,382	54.34%
1400	Other Instructional Programs	150,848	3,459	60,236	90,612	39.93%
1500		-	7,963	7,963	(7,963)	0.00%
1700	Higher Education Programs	150,000	-	35,706	114,294	23.80%
2100	Pupil Personnel Services	2,284,391	174,841	1,229,061	1,055,330	53.80%
2200	Instructional Staff Services	3,073,841	300,522	1,808,128	1,265,713	58.82%
2300	Administration Services	4,397,260	314,227	2,350,551	2,046,709	53.45%
2400	Pupil Health Services	1,250,634	81,780	638,551	612,083	51.06%
2500	Business Services	874,854	63,773	454,275	420,579	51.93%
2600	Building Services	6,729,322	586,396	4,234,240	2,495,082	62.92%
2700	Pupil Transportation Services	3,517,252	324,844	2,041,544	1,475,708	58.04%
2800	Central Services	1,920,814	82,160	1,289,677	631,137	67.14%
2900	Other Support Services	52,269	-	52,132	137	99.74%
3200	Student Activities	1,785,803	115,287	1,139,372	646,431	63.80%
3300	Community Services	13,833	-	4,651	9,182	33.62%
5200	Fund Transfers	6,662,635	-	4,222,850	2,439,785	63.38%
	Total Expenditures	76,897,576	5,448,046	42,067,002	34,830,574	54.71%

DERRY TOWNSHIP SD
CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
ACCOUNTING PERIOD: 8/25

FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	PB	01/17/25	5156	PITNEY BOWES BANK I	1025300000001000	530	PERMIT POSTAGE	0.00	6.80
0101	L14T3	01/10/25	8125	VOYA	10	0462.33	EMPLOYEE	0.00	7,417.38
0101	L14T3	01/10/25	8125	VOYA	10	0462.33	POST TAX	0.00	141.06
0101	L14T3	01/10/25	8125	VOYA	10	0462.35	EMPLOYER	0.00	5,873.52
TOTAL CHECK								0.00	13,431.96
0101	L15T3	01/24/25	8125	VOYA	10	0462.33	EMPLOYEE	0.00	6,956.97
0101	L15T3	01/24/25	8125	VOYA	10	0462.33	POST TAX	0.00	127.19
0101	L15T3	01/24/25	8125	VOYA	10	0462.35	EMPLOYER	0.00	5,496.80
TOTAL CHECK								0.00	12,580.96
0101	136040	01/10/25	5578	KEYSTONE COLLECTION	10	0462.16	01/10/2025	0.00	271.91
0101	136041	01/09/25	8570	BELL, MELINDA PETTY	1032100003080517	610	THRIFT STORE PURCHA	0.00	500.00
0101	136042	01/10/25	7002	WHITMOYER FORD INC	1027400000002000	750	2022 FORD F-350	0.00	55,170.00
0101	136043	01/17/25	7788	1ST LIGHT COACHING	1028340000001000	360	SHUMAN COACHING	0.00	300.00
0101	136043	01/17/25	7788	1ST LIGHT COACHING	1028340000001000	360	PITTS COACHING	0.00	300.00
TOTAL CHECK								0.00	600.00
0101	136044	01/17/25	6640	AGORA CYBER CHARTER	1010000000000000	562	JANUARY TUITION	0.00	4,565.72
0101	136045	01/17/25	1458	AHOLD FINANCIAL SER	1012110002050000	610	SPECED CBI TRIP	0.00	110.53
0101	136045	01/17/25	1458	AHOLD FINANCIAL SER	1014900002050527	610	WEB SUPPLIES	0.00	49.02
0101	136045	01/17/25	1458	AHOLD FINANCIAL SER	1022600000001310	635	SPECED REINFORCERS	0.00	49.56
0101	136045	01/17/25	1458	AHOLD FINANCIAL SER	1011100003080180	610	SCIENCE LAB	0.00	52.45
0101	136045	01/17/25	1458	AHOLD FINANCIAL SER	1012110003080000	610	SPECED SUPPLIES	0.00	71.04
0101	136045	01/17/25	1458	AHOLD FINANCIAL SER	1012410003080000	610	SPECED ACTIVITIES	0.00	19.36
0101	136045	01/17/25	1458	AHOLD FINANCIAL SER	1013410003080240	610	FCS	0.00	43.98
TOTAL CHECK								0.00	395.94
0101	136046	01/17/25	6061	AJ'S TRUCK & TRAILE	1026300000000000	414		0.00	294.00
0101	136047	01/17/25	8169	ALL HANDS INTERPRET	1012210001020000	323		0.00	2,483.90
0101	136047	01/17/25	8169	ALL HANDS INTERPRET	1012210001020000	323		0.00	3,834.49
TOTAL CHECK								0.00	6,318.39
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	PAINT CUPS, NO SPIL	0.00	16.95
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1023800001020000	640	THE HIGHLY ENGAGED	0.00	17.12
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1023800001020000	640	FILE FOLDER ORGANIZ	0.00	82.86
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	ALWAYS MAXI PADS W/	0.00	69.54
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	ALWAYS MAXI PADS W/	0.00	241.54
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	ALWAYS ANTI BUNCH P	0.00	80.38
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	ALWAYS ANTI BUNCH P	0.00	279.23
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	ALWAYS MAXI OVERNIG	0.00	97.49
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	ALWAYS MAXI OVERNIG	0.00	338.64
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	ALWAYS MAXI PADS W/	0.00	64.72
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	ALWAYS MAXI PADS W/	0.00	224.83
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	TAMPAX PEARL TAMPON	0.00	211.22

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	TAMPAX PEARL TAMPON	0.00	733.72
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	TAMPAX PEARL 50/CT	0.00	76.03
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	TAMPAX PEARL 50/CT	0.00	264.09
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	TAMPAX PEARL TAMPON	0.00	78.45
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200000000000	610	TAMPAX PEARL TAMPON	0.00	272.52
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050121	610	THE ART OF STRING T	0.00	111.12
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050151	610	WHITE FOAM CUPS, 10	0.00	18.58
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050151	610	SWISS MISS HOT COCO	0.00	8.68
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050151	610	CAPRI SUN, WILD CHE	0.00	2.98
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050151	610	FRITO LAY VARIETY P	0.00	31.40
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050151	610	TAKIS FUEGO MINI TO	0.00	85.44
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1026200001020000	430	OFFICE CHAIR WHEELS	0.00	29.99
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1028400000001750	610	AVERY HEAVY DUTY BI	0.00	28.75
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050111	640	VISIBLE LEARNING FO	0.00	28.95
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050111	640	VISIBLE LEARNING FO	0.00	28.59
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050111	640	VISIBLE LEARNING FO	0.00	25.94
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050111	640	VISIBLE LEARNING FO	0.00	27.79
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100002050750	610	FURMAN M-8X2 MERIT	0.00	105.00
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100001020170	635	STARBURST CANDY BUL	0.00	119.70
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100001020170	635	FRITO LAYS VARIETY	0.00	21.86
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100001020170	635	HERSHEY ASSORTED CH	0.00	14.84
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	VIVO DUAL MONITOR D	0.00	28.99
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	SCOTCH TAPE DISPENC	0.00	3.54
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	STANDARD STAPLES 10	0.00	16.82
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	PRANG WASHABLE MARK	0.00	13.19
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1024200000000310	610	MELONART KIDS EAR P	0.00	53.98
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1024200000000310	610	SERENELIFE HANGING	0.00	59.99
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1024200000000310	610	HONOSON FINGER SPAC	0.00	9.99
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1023800003080000	610	XSTAMPER REFILL INK	0.00	28.00
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1023800003080000	610	FOR DEPOSIT ONLY RU	0.00	11.71
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1023800003080000	610	BOSTITCH PENCIL SHA	0.00	26.02
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1023800003080000	610	XSTAMPER REFILL INK	0.00	8.90
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1023800003080000	610	FILE FOLDER TABS	0.00	6.99
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1023800003080000	610	3 RING BINDER, 3",	0.00	48.98
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1023800003080000	610	AMAZON 3 RING BINDE	0.00	17.90
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1022500002050000	640	25000459	0.00	6.51
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1023600000001000	610	M. AGEE	0.00	19.98
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100003080180	610	25000558	0.00	20.78
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1011100003080180	610	25000558	0.00	83.12
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1022500002050000	640	25000563	0.00	108.54
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1032100003080517	610	VARIETY OF COSTUMES	0.00	1,277.96
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1012330001020000	610	BARBIE FASHION SKET	0.00	15.29
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1012330001020000	610	MARVEL PUZZLE	0.00	22.99
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1012330001020000	610	STICKER PAINT BOOKS	0.00	20.98
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	SILICONE BAKING MAT	0.00	15.92
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	MACARON BAKING MATS	0.00	16.95
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	HALF SIZE SILICONE	0.00	16.95
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	MMAT SILICONE BAKIN	0.00	12.76
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	A BEGINNERS GUIDE T	0.00	24.93
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	50 MAKES FOR MODERN	0.00	19.88
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	GORILLA MINI HOT GL	0.00	16.62

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	CORDLESS GLUE GUN A	0.00	29.91
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	PAINT BRUSHES FOR K	0.00	6.87
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	TEMERA PAINT, 19 CO	0.00	89.76
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	FRENCH MACARONS SHE	0.00	8.85
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	SILICONE BAKING MAT	0.00	13.45
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	COOKIE SHEETS	0.00	11.96
0101	136049	01/17/25	7100	AMAZON CAPITAL SERV	1013410003080240	610	PARCHMENT PAPER SHE	0.00	16.61
TOTAL CHECK								0.00	6,051.51
0101	136050	01/17/25	2023	AMERICHEM INTERNATI	1026200001023000	440	JANUARY RENTAL	0.00	375.00
0101	136050	01/17/25	2023	AMERICHEM INTERNATI	1026200001020000	442	JANUARY RENTAL	0.00	500.00
0101	136050	01/17/25	2023	AMERICHEM INTERNATI	1026200001020000	442	JANUARY RENTAL	0.00	570.00
0101	136050	01/17/25	2023	AMERICHEM INTERNATI	1026200003080000	442	JANUARY RENTAL	0.00	570.00
0101	136050	01/17/25	2023	AMERICHEM INTERNATI	1026200000000000	610	NATURAL CAN LINER	0.00	881.95
0101	136050	01/17/25	2023	AMERICHEM INTERNATI	1026200000000000	610	NATURAL CAN LINER	0.00	1,008.00
0101	136050	01/17/25	2023	AMERICHEM INTERNATI	1026200000000000	610	TORK UNIVERSAL BATH	0.00	2,116.00
0101	136050	01/17/25	2023	AMERICHEM INTERNATI	1026200000000000	610	TORK ADVANCE ROLL T	0.00	2,276.00
0101	136050	01/17/25	2023	AMERICHEM INTERNATI	1026200000000000	430		0.00	30.95
TOTAL CHECK								0.00	8,327.90
0101	136051	01/17/25	8504	MELINDA S BELL	1025190000001700	610	PERS REIMB POSTAGE	0.00	182.93
0101	136052	01/17/25	8519	LINDSAY K BETZA	1022710001023000	240	GRAD CLASS	0.00	1,815.00
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	BRUSH SET 12/PK	0.00	29.31
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	BRUSH SET 12/PK FLA	0.00	31.17
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	LINECO INFINITY PHO	0.00	8.50
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	STRATHMORE MUSEUM M	0.00	84.51
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	FRAMERS TAPE II 1"X	0.00	15.31
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	NIESLSEN METAL FRAM	0.00	65.58
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	NIELSEN METAL FRAME	0.00	23.85
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	NIELSEN METAL FRAME	0.00	35.61
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	NIELSEN METAL FRAME	0.00	26.53
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	OOK FRAMER'S PRO WI	0.00	4.14
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	LOGAN 8-PLY MAT CUT	0.00	54.77
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	LOGAN REPLACEMENT B	0.00	18.53
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	CRESCENT DECORATIVE	0.00	17.71
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	CRESCENT DECORATIVE	0.00	10.88
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	CRESCENT DECORATIVE	0.00	8.85
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	CRESCENT DECORATIVE	0.00	5.44
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	CRESCENT DECORATIVE	0.00	17.71
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	CRESCENT DECORATIVE	0.00	10.88
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	CRESCENT DECORATIVE	0.00	8.85
0101	136053	01/17/25	524	BLICK ART MATERIALS	1013500003080000	610	CRESCENT DECORATIVE	0.00	5.44
TOTAL CHECK								0.00	483.57
0101	136054	01/17/25	2227	ELIZABETH A BLOSKY	1011100003080180	610	PERS REIMB AMAZON	0.00	7.99
0101	136055	01/17/25	7117	BOYER & RITTER LLC	1023500000000700	331	AUDIT SERVICES	0.00	20,000.00
0101	136056	01/17/25	1597	BRIGHTBILL BODY WOR	1027400000002000	610.15		0.00	951.05

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136056	01/17/25	1597	BRIGHTBILL BODY WOR	1027400000002000	610.22		0.00	365.90
0101	136056	01/17/25	1597	BRIGHTBILL BODY WOR	1027400000002000	610.22		0.00	32.51
0101	136056	01/17/25	1597	BRIGHTBILL BODY WOR	1027400000002000	610.22		0.00	166.70
0101	136056	01/17/25	1597	BRIGHTBILL BODY WOR	1027400000002000	610.22		0.00	156.57
0101	136056	01/17/25	1597	BRIGHTBILL BODY WOR	1027400000002000	610.22		0.00	183.72
TOTAL CHECK								0.00	1,856.45
0101	136057	01/17/25	7590	BRANDON M BUTERBAUG	1011100003080121	610	PERS REIMB MUSIC	0.00	417.15
0101	136058	01/17/25	306	CDW GOVERNMENT INC	1028180000000750	650	PHISHME ENTERPRISE	0.00	862.50
0101	136059	01/17/25	1755	COLT PLUMBING COMPA	1026200000000000	430		0.00	1,117.00
0101	136059	01/17/25	1755	COLT PLUMBING COMPA	1026200000000000	610		0.00	402.95
TOTAL CHECK								0.00	1,519.95
0101	136060	01/17/25	8241	OCCUPATIONAL HEALTH	1027200000002000	333		0.00	118.00
0101	136060	01/17/25	8241	OCCUPATIONAL HEALTH	1027200000002000	333		0.00	197.00
TOTAL CHECK								0.00	315.00
0101	136061	01/17/25	6324	CONVERSATIONS INC	1028340001020000	360	COACHING J. FUNCK	0.00	390.00
0101	136061	01/17/25	6324	CONVERSATIONS INC	1028340000001000	360	COACHING REIFSNYDER	0.00	390.00
0101	136061	01/17/25	6324	CONVERSATIONS INC	1028340000001000	360	COACHING WINSLOW	0.00	390.00
TOTAL CHECK								0.00	1,170.00
0101	136062	01/17/25	431	COPE COMPANY SALT I	1026200003080000	610		0.00	1,832.12
0101	136063	01/17/25	8306	DAUPHIN COUNTY TREA	1023300000000000	330	R/E TAX 4 QTR	0.00	3,264.80
0101	136063	01/17/25	8306	DAUPHIN COUNTY TREA	1023300000000000	330	POSTAGE/PAPER FEES	0.00	148.21
TOTAL CHECK								0.00	3,413.01
0101	136064	01/17/25	2025	DAUPHIN ELECTRIC IN	1026200002050000	430		0.00	17.85
0101	136064	01/17/25	2025	DAUPHIN ELECTRIC IN	1026200002050000	430		0.00	150.00
0101	136064	01/17/25	2025	DAUPHIN ELECTRIC IN	1026200002050000	430		0.00	237.50
0101	136064	01/17/25	2025	DAUPHIN ELECTRIC IN	1026200001023000	430		0.00	635.00
TOTAL CHECK								0.00	1,040.35
0101	136065	01/17/25	8395	JESSICA M DAVIDSON	1022710001023000	240	GRAD CLASS	0.00	803.85
0101	136066	01/17/25	194	HENCH, RICHIE A	1032100003080517	610		0.00	36.65
0101	136067	01/17/25	7201	DCMEA	1011100002050121	810	ORCHESTRA REG FEES	0.00	315.00
0101	136067	01/17/25	7201	DCMEA	1011100002050121	635	LUNCHES BRIAN B	0.00	163.50
0101	136067	01/17/25	7201	DCMEA	1011100003080121	810	ORCHESTRA REG FEES	0.00	165.00
0101	136067	01/17/25	7201	DCMEA	1011100003080121	635	LUNCH BRIAND B	0.00	107.25
TOTAL CHECK								0.00	750.75
0101	136068	01/17/25	8014	ALEXANDRIA DECICCO	10	0481	CHEER SHOES	0.00	95.39
0101	136069	01/17/25	2177	DERRY TWP SCHOOL DI	1032500000000550	635	SIGNING DAY COOKIES	0.00	28.51
0101	136070	01/17/25	6722	DEREK C DIETZ	1022710003080000	240	GRAD CLASS	0.00	1,864.20

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136071	01/17/25	8572	DIXON, OLIVIA	1032500000000550	611	PERS REIMB DETERGEN	0.00	16.99
0101	136072	01/17/25	7464	CARA A GARNER	1022710001022000	240	GRAD CLASS	0.00	2,079.75
0101	136073	01/17/25	75	DSI MEDICAL SERVICE	1027200000002000	390		0.00	413.73
0101	136074	01/17/25	8448	E&E CONSULTING SERV	1025190000001700	330	CONSULTING SVCS	0.00	1,170.00
0101	136075	01/17/25	7147	EASTERN LIFT TRUCK	1026200000000000	430	ROAD SERVICE	0.00	19.00
0101	136075	01/17/25	7147	EASTERN LIFT TRUCK	1026200000000000	430	CONSUMABLES	0.00	16.00
0101	136075	01/17/25	7147	EASTERN LIFT TRUCK	1026200000000000	430	ESTIMATED SHIPPING/	0.00	20.85
0101	136075	01/17/25	7147	EASTERN LIFT TRUCK	1026200000000000	430	REPLACE ROAD WHEELS	0.00	281.68
0101	136075	01/17/25	7147	EASTERN LIFT TRUCK	1026200000000000	430	LABOR	0.00	330.76
TOTAL CHECK								0.00	668.29
0101	136076	01/17/25	5906	EBERSOLE EXCAVATING	1026300000000000	412	SALT	0.00	1,099.00
0101	136076	01/17/25	5906	EBERSOLE EXCAVATING	1026300000000000	412		0.00	677.00
TOTAL CHECK								0.00	1,776.00
0101	136077	01/17/25	2135	ENGLE PRINTING CO I	1023600000001000	549		0.00	371.76
0101	136078	01/17/25	8571	NICHOLAS G EZARD	1022710002050000	240	GRAD CLASS	0.00	1,758.00
0101	136079	01/17/25	7898	FOX MEDICAL CASE MA	1012410002050000	329		0.00	396.00
0101	136080	01/17/25	7907	NICHOLAS I FRANK	1022710003080000	240	GRAD CLASS	0.00	803.85
0101	136081	01/17/25	7062	FRASER ADVANCED INF	1025400000001750	448	PRINTING	0.00	128.21
0101	136081	01/17/25	7062	FRASER ADVANCED INF	1011100001021750	448	PRIMARY	0.00	384.60
0101	136081	01/17/25	7062	FRASER ADVANCED INF	1011100001023750	448	ECC	0.00	384.60
0101	136081	01/17/25	7062	FRASER ADVANCED INF	1011100001022750	448	INTERMEDIATE	0.00	384.60
0101	136081	01/17/25	7062	FRASER ADVANCED INF	1011100002050750	448	MS	0.00	427.33
0101	136081	01/17/25	7062	FRASER ADVANCED INF	1011100003080750	448	HS	0.00	427.33
TOTAL CHECK								0.00	2,136.67
0101	136082	01/17/25	5374	FREIGHTLINER OF HAR	1027400000002000	610.14		0.00	1,669.28
0101	136082	01/17/25	5374	FREIGHTLINER OF HAR	1027400000002000	610.14		0.00	80.62
TOTAL CHECK								0.00	1,749.90
0101	136083	01/17/25	1374	JENA L FUNCK	1023800001020000	635	PERS REIMB MORAL	0.00	39.63
0101	136083	01/17/25	1374	JENA L FUNCK	1023800001021000	635	PERS REIMB MORAL	0.00	39.63
0101	136083	01/17/25	1374	JENA L FUNCK	1023800001022000	635	PERS REIMB MORAL	0.00	39.64
TOTAL CHECK								0.00	118.90
0101	136084	01/17/25	6599	GALLAGHER PRINTING	1032500003000553	610		0.00	58.30
0101	136085	01/17/25	8372	CAROLINE E GARNER	1022710001023000	240	GRAD CLASS	0.00	4,218.00
0101	136086	01/17/25	8565	GEORGETOWN INTERNAT	1032100003080523	580	REGISTRATION N. FRA	0.00	285.00
0101	136086 V	01/17/25	8565	GEORGETOWN INTERNAT	1032100003080523	580	REGISTRATION N. FRA	0.00	-285.00

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
TOTAL CHECK								0.00	0.00
0101	136087	01/17/25	7753	HADFIELD ELEVATOR L	1026200000000000	430		0.00	2,156.25
0101	136088	01/17/25	5460	MEGAN C HAYMAN-RAU	1022710002050000	580	REIMB MATH CONF	0.00	131.29
0101	136089	01/17/25	7604	HCC LIFE INSURANCE	10	0463		0.00	87,001.14
0101	136090	01/17/25	6883	HENISE TIRE SERVICE	1027400000002000	610.12		0.00	278.46
0101	136091	01/17/25	803	HENRY SCHEIN INC	1032500000000550	610	PROLASTIC TAPE BLAC	0.00	55.93
0101	136092	01/17/25	5828	HIGHER INFORMATION	1028180000000750	650	WEBHOSTING	0.00	498.00
0101	136092	01/17/25	5828	HIGHER INFORMATION	1025400000001750	448	PRINTER LEASE	0.00	572.54
TOTAL CHECK								0.00	1,070.54
0101	136093	01/17/25	6885	HIGHLANDER CLEANERS	1011100003080121	415	BAND UNIFORMS	0.00	1,180.60
0101	136094	01/17/25	8473	HOLLINS-SIMS, NIKOL	1022710000000000	360	COACHING SEL TEAM	0.00	2,400.00
0101	136095	01/17/25	7319	IDENTIMETRICS INC	1028180000000750	650		0.00	1,913.00
0101	136096	01/17/25	6843	INNOVATIVE COACH LL	1032500003000552	580	BOY BB BUS	0.00	1,275.00
0101	136097	01/17/25	5507	INTERSTATE ALL BATT	1026200000000000	610		0.00	123.95
0101	136098	01/17/25	1536	INTERSTATE TAX SERV	1025190000001700	810	UNEMP JAN-MARCH 202	0.00	442.41
0101	136099	01/17/25	940	JOHNSTONE SUPPLY IN	1012410003080000	640	SELF STUDY COURSE	0.00	102.01
0101	136100	01/17/25	6187	KEYSTONE SERVICE SY	1021190000000000	390		0.00	621.00
0101	136101	01/17/25	6455	KOPPY'S PROPANE INC	1027400000002000	623		0.00	1,960.07
0101	136101	01/17/25	6455	KOPPY'S PROPANE INC	1027400000002000	623	PROPANE	0.00	3,290.61
0101	136101	01/17/25	6455	KOPPY'S PROPANE INC	1027400000002000	623	PROPANE	0.00	3,856.76
0101	136101	01/17/25	6455	KOPPY'S PROPANE INC	1027400000002000	623	PROPANE	0.00	2,438.61
0101	136101	01/17/25	6455	KOPPY'S PROPANE INC	1027400000002000	623	PROPANE	0.00	2,795.35
TOTAL CHECK								0.00	14,341.40
0101	136102	01/17/25	5523	AMY M KORING	1013410003080240	610	PERS REIM AMAZON	0.00	101.92
0101	136103	01/17/25	1481	KURTZ BROTHERS INC	1011100000000000	610	SHARPIE, FINE POINT	0.00	213.28
0101	136103	01/17/25	1481	KURTZ BROTHERS INC	1011100000000000	610	FACIAL TISSUES	0.00	1,830.00
0101	136103	01/17/25	1481	KURTZ BROTHERS INC	1011100000000000	610	CLASP ENVELOPES 10X	0.00	972.60
0101	136103	01/17/25	1481	KURTZ BROTHERS INC	1011100000000000	610	WHITE INDEX CARDS 4	0.00	113.00
0101	136103	01/17/25	1481	KURTZ BROTHERS INC	1011100000000000	610	STENO NOTE BOOKS	0.00	465.00
0101	136103	01/17/25	1481	KURTZ BROTHERS INC	1011100000000000	610	TICONDEROGA PENCILS	0.00	782.00
0101	136103	01/17/25	1481	KURTZ BROTHERS INC	1011100000000000	610	SUPER GLUE	0.00	36.00
TOTAL CHECK								0.00	4,411.88
0101	136104	01/17/25	2058	KUTZTOWN UNIVERSITY	1032500003000566	810	TRACK MEET 1/17/25	0.00	560.00

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136105	01/17/25	1570	LANCASTER/LEBANON I	10150041110200000	322		0.00	558.50
0101	136105	01/17/25	1570	LANCASTER/LEBANON I	10123300020500000	322		0.00	7,961.22
TOTAL CHECK								0.00	8,519.72
0101	136106	01/17/25	6272	LANGUAGE LINE SERVI	10119047110201530	329		0.00	257.97
0101	136107	01/17/25	5717	LEADER SERVICES INC	10129000000000000	323		0.00	212.30
0101	136108	01/17/25	3472	LEXIA VOYAGER SOPRI	10124100020507500	650	LANGUAGE LIVE DIGIT	0.00	59.00
0101	136109	01/17/25	1897	LIVING UNLIMITED IN	10129089000000000	323	LESSONS 11/1-11/22/	0.00	700.00
0101	136110	01/17/25	1046	LOWE'S COMPANIES IN	10262000000000000	610		0.00	58.86
0101	136110	01/17/25	1046	LOWE'S COMPANIES IN	10262000000000000	610		0.00	173.34
0101	136110	01/17/25	1046	LOWE'S COMPANIES IN	10262000000000000	430		0.00	141.55
0101	136110	01/17/25	1046	LOWE'S COMPANIES IN	10262000000001000	610		0.00	52.34
0101	136110	01/17/25	1046	LOWE'S COMPANIES IN	10262000030800000	610	BALANCE DUE	0.00	0.80
TOTAL CHECK								0.00	426.89
0101	136111	01/17/25	6286	MACKIN BOOK COMPANY	10225000030800000	640	VARIOUS BOOK TITLES	0.00	678.75
0101	136112	01/17/25	1598	MAGUIRE'S FORD OF H	10274000000020000	610.16		0.00	614.90
0101	136112	01/17/25	1598	MAGUIRE'S FORD OF H	10274000000020000	610.16		0.00	106.34
0101	136112	01/17/25	1598	MAGUIRE'S FORD OF H	10274000000020000	610.15		0.00	59.41
0101	136112	01/17/25	1598	MAGUIRE'S FORD OF H	10274000000020000	610.16		0.00	73.97
0101	136112	01/17/25	1598	MAGUIRE'S FORD OF H	10274000000020000	610.15		0.00	28.73
0101	136112	01/17/25	1598	MAGUIRE'S FORD OF H	10274000000020000	610.15	CREDIT	0.00	-28.73
TOTAL CHECK								0.00	854.62
0101	136113 V	01/17/25	8141	MARISSA KOPEC & UNI	10	0402.71	SPRING 2025	0.00	-23,981.50
0101	136113	01/17/25	8141	MARISSA KOPEC & UNI	10	0402.71	SPRING 2025	0.00	23,981.50
TOTAL CHECK								0.00	0.00
0101	136114	01/17/25	8573	BRIAN D MATTHEWS	10262000000000000	610.06	PERS REIMB SHOES	0.00	50.00
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000001020121	610		0.00	80.00
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000002050121	610		0.00	805.32
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000002050121	430		0.00	48.59
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000002050121	430		0.00	57.60
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000001020121	430		0.00	116.65
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000001020121	610		0.00	192.00
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000003080121	430		0.00	75.75
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000003080121	430		0.00	81.90
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000003080121	430		0.00	81.90
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000003080121	430		0.00	87.90
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000003080121	430		0.00	101.55
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000001020121	430		0.00	102.19
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000003080121	430		0.00	103.05
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000003080121	430	BOW REHAIR	0.00	48.59
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	10111000003080121	430		0.00	124.15

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	124.15
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	113.55
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	119.55
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	161.85
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	162.75
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	194.15
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	1011100001020121	430		0.00	33.60
0101	136116	01/17/25	1579	MENCHEY MUSIC SERVI	1011100002050121	610		0.00	154.40
TOTAL CHECK								0.00	3,171.14
0101	136117	01/17/25	2929	MICHAEL, ELIZABETH	1012900000000000	329	IEP REVIEW	0.00	85.00
0101	136117	01/17/25	2929	MICHAEL, ELIZABETH	1012900000000000	329	IEP REVIEW	0.00	76.67
TOTAL CHECK								0.00	161.67
0101	136118	01/17/25	1599	MILLER & BIXLER AUT	1027400000002000	610		0.00	29.94
0101	136118	01/17/25	1599	MILLER & BIXLER AUT	1027400000002000	610.15		0.00	107.94
0101	136118	01/17/25	1599	MILLER & BIXLER AUT	1027400000002000	610.18		0.00	32.97
0101	136118	01/17/25	1599	MILLER & BIXLER AUT	1027400000002000	610		0.00	23.97
0101	136118	01/17/25	1599	MILLER & BIXLER AUT	1027400000002000	610.18		0.00	14.51
TOTAL CHECK								0.00	209.33
0101	136119 V	01/17/25	3336	MONTGOMERY COUNTY I	1028360000001000	360	CONF REG B. DZURKO	0.00	-325.00
0101	136119	01/17/25	3336	MONTGOMERY COUNTY I	1028360000001000	360	CONF REG B. DZURKO	0.00	325.00
TOTAL CHECK								0.00	0.00
0101	136120	01/17/25	5748	MONTOUR SCHOOL DIST	1012310003080000	323	AUG-OCT 2024	0.00	258.98
0101	136120	01/17/25	5748	MONTOUR SCHOOL DIST	1012310003080000	323	PT/OT	0.00	83.00
TOTAL CHECK								0.00	341.98
0101	136121	01/17/25	9999	MORELL, JUSTIN	1012330003080000	332	PER REIMB MILEAGE	0.00	490.44
0101	136122	01/17/25	299	NBEA	1013600003080130	810	DUES	0.00	149.00
0101	136123	01/17/25	7690	LINDSEY A NESTER	1022710003080000	240	GRAD CLASS	0.00	1,930.50
0101	136124	01/17/25	7508	NEW STORY LLC	1012330002050000	323		0.00	6,258.00
0101	136124	01/17/25	7508	NEW STORY LLC	1012330003080000	323		0.00	6,258.00
0101	136124	01/17/25	7508	NEW STORY LLC	1012330003080000	323		0.00	8,940.00
0101	136124	01/17/25	7508	NEW STORY LLC	1012330002050000	323		0.00	8,940.00
TOTAL CHECK								0.00	30,396.00
0101	136125	01/17/25	7968	OLYMPIAN ATHLETICS	1032500002000568	610.06		0.00	2,406.00
0101	136125	01/17/25	7968	OLYMPIAN ATHLETICS	1032500003000552	610		0.00	226.00
0101	136125	01/17/25	7968	OLYMPIAN ATHLETICS	1032500002000559	610.06		0.00	360.00
TOTAL CHECK								0.00	2,992.00
0101	136126	01/17/25	4448	P & A RETIREMENT P	1025190000001700	810	QRTLY RETIRE FEES	0.00	255.00
0101	136126	01/17/25	4448	P & A RETIREMENT P	1025190000001700	810	QTRLY RETIRE FEES	0.00	132.00
TOTAL CHECK								0.00	387.00
0101	136127	01/17/25	592	PA PSYCHOLOGICAL AS	1021400000000000	810		0.00	149.00

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136128	01/17/25	6256	LAURA A PALANZO-SHO	1024200000000310	610	PERS REIMB SUPPLIES	0.00	43.98
0101	136129	01/17/25	3403	PANERA BREAD COMPAN	1021200002050000	635	CAREER DAY BFAST	0.00	196.30
0101	136129	01/17/25	3403	PANERA BREAD COMPAN	1021200003080000	635		0.00	186.76
TOTAL CHECK								0.00	383.06
0101	136130	01/17/25	8542	PENNWOOD CYBER CHAR	1010000000000000	562	DECEMBER TUITION	0.00	3,798.01
0101	136131	01/17/25	935	PITSCO EDUCATION LL	1011100002050180	610	TEO LITER PLASTIC B	0.00	243.00
0101	136131	01/17/25	935	PITSCO EDUCATION LL	1011100002050180	610	ESTIMATED SHIPPING/	0.00	24.30
TOTAL CHECK								0.00	267.30
0101	136132	01/17/25	1982	PMEA	1011100003080121	810	MBRSHP BRANDON B.	0.00	147.00
0101	136133	01/17/25	8025	PMEA	1011100003080121	810	JAZZ AUD BRANDON B.	0.00	79.00
0101	136134	01/17/25	8031	PMEA	1011100003080121	810	BAND REG BRANDON B.	0.00	1,644.00
0101	136135	01/17/25	8279	POWER PRO EQUIPMENT	1026200000000000	610		0.00	411.35
0101	136136	01/17/25	2062	PSLA	1022500003080000	810	MBRSHP A. HENNING	0.00	60.00
0101	136137	01/17/25	7922	PSX INC	1026600003080750	650		0.00	525.00
0101	136138	01/17/25	2370	PTM DOCUMENT SYSTEM	1025190000001700	610	1095C BLANK LASER W	0.00	72.75
0101	136139	01/17/25	670	QUENCH USA, INC	1023800003080000	430	WORK ORDER FEE	0.00	100.00
0101	136140	01/17/25	1617	MELISSA M REPSCH	1012430002050000	610	PERS REIMB COURSES	0.00	13.99
0101	136140	01/17/25	1617	MELISSA M REPSCH	1012430002050000	610	PERS REIMB COURSES	0.00	55.96
TOTAL CHECK								0.00	69.95
0101	136141	01/17/25	5548	RICH INC	1011100001020122	610	WHITE GROG MOIST CL	0.00	477.00
0101	136141	01/17/25	5548	RICH INC	1011100001020122	610	ESTIMATED SHIPPING/	0.00	130.00
TOTAL CHECK								0.00	607.00
0101	136142	01/17/25	5889	RPC VIDEO INC	1011100002050750	438	6' HDMI TO DVI-D CA	0.00	19.00
0101	136142	01/17/25	5889	RPC VIDEO INC	1011100002050750	438	RPC INSTALLATION MA	0.00	1,900.00
0101	136142	01/17/25	5889	RPC VIDEO INC	1011100002050750	438	4 CHANNELMIC/LINE A	0.00	298.75
0101	136142	01/17/25	5889	RPC VIDEO INC	1011100002050750	438	WIRELESS COMBINATIO	0.00	865.80
0101	136142	01/17/25	5889	RPC VIDEO INC	1011100002050750	438	WIRELESS LAVALIER M	0.00	669.48
0101	136142	01/17/25	5889	RPC VIDEO INC	1011100002050750	438	3.5MM STEREO AUDIO	0.00	28.75
0101	136142	01/17/25	5889	RPC VIDEO INC	1011100002050750	438	2 CHANNEL 70 VOLT A	0.00	689.55
0101	136142	01/17/25	5889	RPC VIDEO INC	1011100002050750	438	RPC INSTALLATION AN	0.00	1,715.67
TOTAL CHECK								0.00	6,187.00
0101	136143	01/17/25	1692	SCHAEDLER YESCO DIS	1026200002050000	430		0.00	515.46
0101	136143	01/17/25	1692	SCHAEDLER YESCO DIS	1026200002050000	610.01		0.00	248.00
0101	136143	01/17/25	1692	SCHAEDLER YESCO DIS	1026200003080000	610.01		0.00	33.13
TOTAL CHECK								0.00	796.59

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136144	01/17/25	9999	SCHENGRUND, KEVIN	1023800003080000	810	REIMB BKGRND CHECK	0.00	24.20
0101	136145	01/17/25	6961	LINDSEY A SCHMIDT	1023800003080000	810	REIMB BOOK STUDY	0.00	149.00
0101	136145	01/17/25	6961	LINDSEY A SCHMIDT	1023800003080000	635	PERS REIMB COUNSELO	0.00	22.78
TOTAL CHECK								0.00	171.78
0101	136146	01/17/25	1694	SHERWIN WILLIAMS CO	1026200000001000	610		0.00	20.48
0101	136146	01/17/25	1694	SHERWIN WILLIAMS CO	1026200000001000	610		0.00	383.93
TOTAL CHECK								0.00	404.41
0101	136147	01/17/25	7388	VICTORIA E SMITH	1013600003080130	580	PERS REIMB MILEAGE	0.00	47.57
0101	136147	01/17/25	7388	VICTORIA E SMITH	1013300003080000	580	PERS REIMB MILEAGE	0.00	4.02
TOTAL CHECK								0.00	51.59
0101	136148	01/17/25	7804	SPECIALIZED EDUCATI	1012310003080000	323		0.00	7,128.00
0101	136148	01/17/25	7804	SPECIALIZED EDUCATI	1012310003080000	323		0.00	7,128.00
0101	136148	01/17/25	7804	SPECIALIZED EDUCATI	1012310003080000	323		0.00	7,128.00
0101	136148	01/17/25	7804	SPECIALIZED EDUCATI	1012310003080000	323		0.00	7,128.00
TOTAL CHECK								0.00	28,512.00
0101	136149	01/17/25	1499	SPORTSMANS INC	1032500003000568	610		0.00	25.22
0101	136150	01/17/25	6171	DEIRDRE L STALNECKE	1021600000000000	810	PERS REIMB DUES	0.00	170.00
0101	136150	01/17/25	6171	DEIRDRE L STALNECKE	1021600000000000	580	PERS REIMB MILEAGE	0.00	100.30
TOTAL CHECK								0.00	270.30
0101	136151	01/17/25	6078	EMILY E STERNER	1022710003080000	240	GRAD CLASS	0.00	1,876.80
0101	136152	01/17/25	3284	STOCK & LEADER LLP	1023500000000000	332	LEGAL SVCS	0.00	153.00
0101	136152	01/17/25	3284	STOCK & LEADER LLP	1023500000000000	332	LEGAL SVCS	0.00	153.00
0101	136152	01/17/25	3284	STOCK & LEADER LLP	1023500000000000	332	LEGAL SVCS	0.00	3,502.50
TOTAL CHECK								0.00	3,808.50
0101	136153	01/17/25	7736	TELESYSTEM	1026200000000750	530	LAND LINE	0.00	3,716.76
0101	136154	01/17/25	8063	TILLETT TOILETS	1027200000002000	424		0.00	400.00
0101	136155	01/17/25	4228	TK ELEVATOR CORPORA	1026200000001000	430		0.00	963.28
0101	136155	01/17/25	4228	TK ELEVATOR CORPORA	1026200000003000	430		0.00	1,054.14
TOTAL CHECK								0.00	2,017.42
0101	136156	01/17/25	6561	TOMLINSON BOMBERGER	1026300000000000	414	9406-WEED CONTROL	0.00	4,333.00
0101	136157	01/17/25	1882	TOURNAMENT REGION 6	1011100003080121	810	TIA DUES	0.00	100.00
0101	136158	01/17/25	1540	TOWNSHIP OF DERRY	1027400000002000	610	PARTS/SUPPLIES	0.00	67.61
0101	136158	01/17/25	1540	TOWNSHIP OF DERRY	1027400000002000	627.01	ADMIN FEES	0.00	36.64
0101	136158	01/17/25	1540	TOWNSHIP OF DERRY	1027400000002000	610.20	EMISSIONS	0.00	1.34
0101	136158	01/17/25	1540	TOWNSHIP OF DERRY	1026200000000000	430	DOOR REPAIR	0.00	11,959.50
0101	136158	01/17/25	1540	TOWNSHIP OF DERRY	1027400000002000	627	DIESEL	0.00	1,630.66

DERRY TOWNSHIP SD
CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136158	01/17/25	1540	TOWNSHIP OF DERRY	1027400000002000	626	GASOLINE	0.00	811.83
TOTAL CHECK								0.00	14,507.58
0101	136159	01/17/25	2392	TOWNSHIP OF DERRY P	1032500003000559	346	12/6,7,11/2024	0.00	619.71
0101	136159	01/17/25	2392	TOWNSHIP OF DERRY P	1032500003000552	346	12/6,7,11/2024	0.00	180.88
TOTAL CHECK								0.00	800.59
0101	136160	01/17/25	7727	TRI-STATE SHREDDING	1026200000000000	411		0.00	180.00
0101	136161	01/17/25	6355	ERICK VALENTIN	1023800002050000	424	PERS REIMB INCENTIV	0.00	344.43
0101	136162	01/17/25	6559	VERIZON	1026200000001000	530		0.00	176.48
0101	136163	01/17/25	1357	VERIZON WIRELESS IN	1028180000000750	538		0.00	225.30
0101	136163	01/17/25	1357	VERIZON WIRELESS IN	1028180000000750	538	CELL PHONE PLAN	0.00	2,240.86
TOTAL CHECK								0.00	2,466.16
0101	136164	01/17/25	6417	VISTA ADULT SERVICE	1012330003080000	323		0.00	9,617.00
0101	136165	01/17/25	1363	VISTA SCHOOL INC	1012330001020000	323		0.00	7,700.00
0101	136165	01/17/25	1363	VISTA SCHOOL INC	1012330003080000	323		0.00	7,700.00
TOTAL CHECK								0.00	15,400.00
0101	136166	01/17/25	1520	WILHELM'S HARDWARE	1026200000000000	610		0.00	45.98
0101	136166	01/17/25	1520	WILHELM'S HARDWARE	1028400000001750	610		0.00	13.99
TOTAL CHECK								0.00	59.97
0101	136167	01/17/25	4437	WILSON HIGH SCHOOL	1032500003000565	810	MEET 1/4	0.00	400.00
0101	136168	01/17/25	8459	AMY L WOLFE	1022710003080000	240	GRAD CLASS	0.00	1,620.00
0101	136169	01/17/25	1780	YELLOW BREECHES EDU	1012310003080000	323		0.00	8,068.00
0101	136170	01/17/25	9999	ZIMMERMAN, RYAN	1012310003080000	332	SETTLEMENT REIMB	0.00	2,374.70
0101	136171	01/17/25	1138	RESILITE SPORTS PRO	1032500000000550	762	ATHLETIC MATS	0.00	60,601.53
0101	136172	01/17/25	8524	B&K RENTALS AND SAL	1026200003080000	442	BLEACHERS	0.00	15,200.00
0101	136172 V	01/17/25	8524	B&K RENTALS AND SAL	1026200003080000	442	BLEACHERS	0.00	-15,200.00
0101	136172 V	01/17/25	8524	B&K RENTALS AND SAL	1026200003080000	442	BLEACHERS	0.00	-15,200.00
0101	136172	01/17/25	8524	B&K RENTALS AND SAL	1026200003080000	442	BLEACHERS	0.00	15,200.00
TOTAL CHECK								0.00	0.00
0101	136173	01/17/25	8524	B&K RENTALS AND SAL	1026200003080000	442	BLEACHERS	0.00	15,200.00
0101	136174	01/21/25	7201	DCMEA	1011100001020121	635	LUNCHES	0.00	152.00
0101	136174	01/21/25	7201	DCMEA	1011100001020121	810	REGISTRATION	0.00	270.00
0101	136174 V	01/21/25	7201	DCMEA	1011100001020121	635	LUNCHES	0.00	-152.00
0101	136174 V	01/21/25	7201	DCMEA	1011100001020121	810	REGISTRATION	0.00	-270.00
TOTAL CHECK								0.00	0.00

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136175 V	01/21/25	1428	HESPA	10	0462.13	DED:0705 DUES	0.00	-225.94
0101	136175	01/21/25	1428	HESPA	10	0462.13	DED:0705 DUES	0.00	225.94
TOTAL CHECK								0.00	0.00
0101	136176	01/24/25	1428	HESPA	10	0462.13	01/24/2025	0.00	225.94
0101	136177	01/24/25	5578	KEYSTONE COLLECTION	10	0462.16	01/24/2025	0.00	171.23
0101	136178	01/21/25	7201	DCMEA	10111000001020121	635	LUNCHES	0.00	152.00
0101	136178	01/21/25	7201	DCMEA	10111000001020121	810	REGISTRATION	0.00	270.00
0101	136178 V	01/21/25	7201	DCMEA	10111000001020121	635	LUNCHES	0.00	-152.00
0101	136178 V	01/21/25	7201	DCMEA	10111000001020121	810	REGISTRATION	0.00	-270.00
TOTAL CHECK								0.00	0.00
0101	136179	01/24/25	1428	HESPA	10	0462.13	01/07/2025	0.00	225.94
0101	136180	01/31/25	6637	21ST CENTURY CYBER	10100000000000000	562		0.00	4,162.12
0101	136181	01/31/25	4991	ACCUWRITE FORMS AND	10129089000000000	610		0.00	892.50
0101	136182	01/31/25	6640	AGORA CYBER CHARTER	10100000000000000	562		0.00	4,565.71
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10134100020502400	610	MS EGG BABIES	0.00	50.00
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10111000030801800	610	SCIENCE LAB SUPPLIE	0.00	59.94
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10124100030800000	610		0.00	43.03
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10134100020502400	610		0.00	19.80
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10127000030800000	610		0.00	21.35
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10121100030800000	610		0.00	28.01
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10236000000010000	635		0.00	38.75
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10121100030800000	610		0.00	49.34
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10134100020502400	610		0.00	65.02
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10124100020500000	610	SPECED REINFORCEMEN	0.00	7.48
0101	136183	01/31/25	1458	AHOLD FINANCIAL SER	10111000010201700	610	MATH MATERIALS	0.00	8.33
TOTAL CHECK								0.00	391.05
0101	136184	01/31/25	6061	AJ'S TRUCK & TRAILE	10263000000000000	414	PLOW ARMS	0.00	863.48
0101	136184	01/31/25	6061	AJ'S TRUCK & TRAILE	10274000000020000	610		0.00	245.45
TOTAL CHECK								0.00	1,108.93
0101	136185	01/31/25	8169	ALL HANDS INTERPRET	10122100010200000	323		0.00	1,942.70
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	10236000000010000	610	RIBBON	0.00	9.99
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	10225000020500000	640		0.00	87.63
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	10111000000000000	610	HAND SANITIZER	0.00	1,084.50
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	10111000020501510	610	LITTLE DEBBIE COSMI	0.00	8.04
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	10225000030800000	640	THE NATURALS- BOXED	0.00	29.78
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	10225000030800000	640	THE GRANDEST GAME V	0.00	14.98
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	10225000030800000	640	GAMES UNTOLD- BOOK	0.00	14.23
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	10225000030800000	640	THE GLASS GIRL- BOO	0.00	16.48
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	10225000030800000	640	THE COLLECTORS- BOO	0.00	29.97
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	10225000030800000	640	DIG- BOOK	0.00	61.20

DERRY TOWNSHIP SD
CHECK REGISTER - BY FUND

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500003080000	640	STIIL LIFE WITH TOR	0.00	109.90
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500003080000	640	ATTACK OF THE BLACK	0.00	36.40
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500003080000	640	PICK THE LOCK- BOOK	0.00	88.75
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500003080000	640	PERSEY JACKSON AND	0.00	19.98
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500003080000	640	LITTLE MONSTERS- BO	0.00	12.25
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500003080000	640	THE CHEERLEADERS- B	0.00	8.99
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500003080000	640	THE WAGER- BOOK	0.00	32.10
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500003080000	640	LORE OLYMPUS VOL. 7	0.00	21.28
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500003080000	640	ONE PUNCH MAN VOL.	0.00	9.99
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500003080000	640	ONE PUNCH MAN VOL.	0.00	9.36
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	HAND SANITIZER, 8OZ	0.00	-133.86
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	HAND SANITIZER, 8OZ	0.00	-133.86
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	HAND SANITIZER, 8OZ	0.00	-133.86
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	HAND SANITIZER, 8OZ	0.00	-133.86
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	HAND SANITIZER, 8OZ	0.00	557.75
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	HAND SANITIZER, 8OZ	0.00	-22.31
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100001021000	610	AVERY 23284 BIG TAB	0.00	10.53
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100001021000	610	WHITE MEMO HOLDER 3	0.00	8.98
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100001021000	610	MR PEN MESH BUSINES	0.00	6.98
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100001021000	610	ZENCOMA LABEL MAKER	0.00	16.80
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100001021000	610	TOMBOW CORRECTION T	0.00	13.59
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100003080180	610	BOUNCE NO BOUNCE MA	0.00	27.68
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500001020000	610	ASTRO BRIGHT COLORE	0.00	24.77
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500001020000	610	PLASTIC CADDY'S	0.00	22.59
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500001020000	610	COMMAND LARGE DOUBL	0.00	9.79
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500001020000	610	COMMAND LARGE AND M	0.00	13.29
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500001020000	610	AMAZON DISINFECTANT	0.00	68.05
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500001020000	610	ORIGAMI PAPER 500 S	0.00	11.69
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500001020000	610	ORIGAMI PAPER 1100	0.00	39.98
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500001020000	610	WIRELESS PRESENTATI	0.00	14.49
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1022500001020000	610	MAGNETIC WHITE BOAR	0.00	87.29
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1014901152050000	610	PAINT BY STICKER KI	0.00	75.48
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1014901152050000	610	PAINT BY STICKER KI	0.00	83.88
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1023800003080000	610	THE BEEKEEPER: POLL	0.00	18.15
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1023800003080000	610	THE GOOD FIGHT: BOO	0.00	23.46
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1023800003080000	610	XSTAMPER REFILL INK	0.00	31.00
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1012700003080000	610	THICK IT: FOOD AND	0.00	35.68
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1032100003080517	610	HIGH SCHOOL SPRING	0.00	512.32
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1032100003080517	610	HIGH SCHOOL SPRING	0.00	1,578.93
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1032100003080517	610	HIGH SCHOOL SPRING	0.00	49.99
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1032100003080517	610	HIGH SCHOOL SPRING	0.00	233.82
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1032100003080517	610	HIGH SCHOOL SPRING	0.00	889.54
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1032100003080517	610	HIGH SCHOOL SPRING	0.00	898.27
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1026200002050000	430	REPLACEMENT ICE MAK	0.00	28.29
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1014901152050000	610	VALENTINES DAY FOAM	0.00	21.99
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	SOLDERING IRON HAND	0.00	19.98
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	HOSA SPRAY CONTACT	0.00	16.14
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	SOLDERING FLUX PAST	0.00	14.99
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	CORE SOLDER WIRE	0.00	8.99
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	ISOPROPLY ALCOHOL	0.00	34.75
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	SOLDER SUCKER	0.00	16.49

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CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	SOLDERING IRON KIT	0.00	78.39
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	DUAL FEMALE RCA CAB	0.00	37.98
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	AUDIO CABLE FOR AMP	0.00	41.25
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	AUDIO CABLE 6FT	0.00	24.95
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	SURGE PROTECTOR 6 O	0.00	69.95
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	HDMI 2.0 CABLE 10'	0.00	75.70
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	HDMI CABLE 6'	0.00	64.20
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	HDMI CABLE 25'	0.00	69.35
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100002050750	438	HDMI ADAPTER FOR MA	0.00	345.20
0101	136187	01/31/25	7100	AMAZON CAPITAL SERV	1011100000000000	610	1099 WINDOW ENVELOP	0.00	12.84
TOTAL CHECK								0.00	7,494.25
0101	136188	01/31/25	2023	AMERICHEM INTERNATI	1026200003080000	442	JANUARY RENTAL	0.00	190.00
0101	136188	01/31/25	2023	AMERICHEM INTERNATI	1026200002050000	430		0.00	242.82
0101	136188	01/31/25	2023	AMERICHEM INTERNATI	1026200003080000	442	JANUARY RENTAL	0.00	375.00
0101	136188	01/31/25	2023	AMERICHEM INTERNATI	1026200002050000	442	JANUARY RENTAL	0.00	570.00
TOTAL CHECK								0.00	1,377.82
0101	136189	01/31/25	170	APPLE INC	1011100003080750	438	APPLE TV 4K WIFI, 6	0.00	645.00
0101	136189	01/31/25	170	APPLE INC	1011100003080750	438	APPLE TV 4K WIFI, E	0.00	745.00
0101	136189	01/31/25	170	APPLE INC	1011100001022750	438	APPLE TV 4K WIFI, 6	0.00	645.00
0101	136189	01/31/25	170	APPLE INC	1011100001022750	438	APPLE TV 4K WIFI, E	0.00	745.00
0101	136189	01/31/25	170	APPLE INC	1011100002050750	438	APPLE TV 4K WIFI, 6	0.00	645.00
0101	136189	01/31/25	170	APPLE INC	1011100002050750	438	APPLE TV 4K WIFI, E	0.00	745.00
TOTAL CHECK								0.00	4,170.00
0101	136190	01/31/25	8524	B&K RENTALS AND SAL	1026200003080000	762	DAMAGED HANDRAIL	0.00	516.00
0101	136191	01/31/25	7573	BEST LINE EQUIPMENT	1011100003080121	442	SCISSOR LIFT	0.00	1,147.25
0101	136192	01/31/25	8414	BRICK LANDSCAPING S	1026300000000000	414	5/6, 13, 20, 29 202	0.00	660.00
0101	136192	01/31/25	8414	BRICK LANDSCAPING S	1026300000000000	414	WEED CONTROL	0.00	129.99
TOTAL CHECK								0.00	789.99
0101	136193	01/31/25	1597	BRIGHTBILL BODY WOR	1027400000002000	610.22		0.00	179.33
0101	136193	01/31/25	1597	BRIGHTBILL BODY WOR	1027400000002000	610.22		0.00	804.75
TOTAL CHECK								0.00	984.08
0101	136194	01/31/25	4134	BURKHOLDER'S MOTOR	1026200000000000	430		0.00	572.00
0101	136194	01/31/25	4134	BURKHOLDER'S MOTOR	1026200000000000	430		0.00	420.00
TOTAL CHECK								0.00	992.00
0101	136195	01/31/25	273	CAPITAL AREA INTERM	1015004111020000	322		0.00	7,204.12
0101	136196	01/31/25	7633	CAPITAL AREA SCHOOL	1010000000000000	562	DECEMBER TUITION	0.00	10,358.11
0101	136197	01/31/25	8575	CARTER, JAZMINE	10	R7599	STUDENT TEACHER	0.00	10,000.00
0101	136198	01/31/25	1766	CM REGENT RESOURCES	10	0465		0.00	3,567.54
0101	136198	01/31/25	1766	CM REGENT RESOURCES	10	0469		0.00	2,117.08
TOTAL CHECK								0.00	5,684.62

DERRY TOWNSHIP SD
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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136199	01/31/25	5179	COMMONWEALTH CHARTE	1010000000000000	562		0.00	153,842.39
0101	136200	01/31/25	8241	OCCUPATIONAL HEALTH	1027200000002000	333		0.00	109.00
0101	136201	01/31/25	904	CONNECTICUT MUSIC E	1011100003080121	810	STUDENT REG	0.00	700.00
0101	136201	01/31/25	904	CONNECTICUT MUSIC E	1011100003080121	810	STUDENT CONF REG	0.00	250.00
TOTAL CHECK								0.00	950.00
0101	136202	01/31/25	431	COPE COMPANY SALT I	1026200000000000	610	HALITE ROCK SALT BU	0.00	3,011.31
0101	136202	01/31/25	431	COPE COMPANY SALT I	1026200000000000	610	FUEL SURCHARGE	0.00	13.92
TOTAL CHECK								0.00	3,025.23
0101	136203	01/31/25	6541	ATAB INC	1026200003080000	430		0.00	115.00
0101	136203	01/31/25	6541	ATAB INC	1026200001023000	430		0.00	115.00
0101	136203	01/31/25	6541	ATAB INC	1026200000001000	430		0.00	230.00
0101	136203	01/31/25	6541	ATAB INC	1026200002050000	430		0.00	230.00
TOTAL CHECK								0.00	690.00
0101	136204	01/31/25	5630	BLAISSE, MATTHEW T	1011100002050121	430	PIANO TUNING	0.00	150.00
0101	136204	01/31/25	5630	BLAISSE, MATTHEW T	1011100002050121	430	PIANO TUNING	0.00	285.00
TOTAL CHECK								0.00	435.00
0101	136205	01/31/25	3086	DCMEA	1011100003080121	810	STUDENT REGISTRATIO	0.00	540.00
0101	136206	01/31/25	7201	DCMEA	1011100002050121	810	REG S. KELLER	0.00	450.00
0101	136206	01/31/25	7201	DCMEA	1011100002050121	635	LUNCHES S. KELLER	0.00	767.00
0101	136206	01/31/25	7201	DCMEA	1011100001020121	810	REG OBIELECKI	0.00	150.00
0101	136206	01/31/25	7201	DCMEA	1011100001020121	635	LUNCHES OBIELECKI	0.00	110.00
TOTAL CHECK								0.00	1,477.00
0101	136207	01/31/25	2177	DERRY TWP SCHOOL DI	1022600000001310	635	SPECED HOT CHOCOLAT	0.00	52.79
0101	136207	01/31/25	2177	DERRY TWP SCHOOL DI	1021200003080000	635	COUNSELOR ADVISORY	0.00	112.50
0101	136207	01/31/25	2177	DERRY TWP SCHOOL DI	1023800003080000	635	HS STAFF HOT COCOA	0.00	81.65
TOTAL CHECK								0.00	246.94
0101	136208	01/31/25	8193	DIOCESE OF HARRISBU	1015004210000000	322	AI WORKSHOP	0.00	200.00
0101	136209	01/31/25	5906	EBERSOLE EXCAVATING	1026300000000000	412		0.00	872.00
0101	136209	01/31/25	5906	EBERSOLE EXCAVATING	1026300000000000	412		0.00	926.50
0101	136209	01/31/25	5906	EBERSOLE EXCAVATING	1026300000000000	414		0.00	2,655.00
0101	136209	01/31/25	5906	EBERSOLE EXCAVATING	1026300000000000	412	SNOW 1/19 & 1/20/20	0.00	2,653.50
0101	136209	01/31/25	5906	EBERSOLE EXCAVATING	1026300000000000	412	SALT 1/16 & 1/17/20	0.00	892.00
TOTAL CHECK								0.00	7,999.00
0101	136210	01/31/25	2135	ENGLE PRINTING CO I	1023600000001000	549	103846	0.00	82.04
0101	136211	01/31/25	7179	FOLLETT SCHOOL SOLU	1011100002050750	650	ALLIANCE A/V ONLINE	0.00	1,465.82
0101	136212	01/31/25	6599	GALLAGHER PRINTING	1023900003080000	610	2025 COMMENCEMENT T	0.00	365.28

DERRY TOWNSHIP SD
CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
ACCOUNTING PERIOD: 8/25

FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136213	01/31/25	8577	ANGELA M GRABULOFF	1011100003080000	580	ART FIELD TRIP	0.00	16.00
0101	136214	01/31/25	8307	HARRISBURG SENATORS	1011100002350000	810	7TH GRADE FIELD TRI	0.00	1,710.00
0101	136215	01/31/25	8580	HERSHEY CHEER BOOST	10	0481	COVER STDNT AIRFARE	0.00	250.00
0101	136216	01/31/25	6194	HERSHEY TERMITE & P	1026200000000000	460	JANUARY 2025	0.00	752.50
0101	136216	01/31/25	6194	HERSHEY TERMITE & P	1026200000001000	460	JANUARY 2025	0.00	84.60
TOTAL CHECK								0.00	837.10
0101	136217	01/31/25	8493	SHAUNTAE J IACHINI	1023600000001000	810	MBRSHP LRNING FWD	0.00	75.00
0101	136218	01/31/25	7670	INSIGHT PA CYBER CH	1010000000000000	562	JANUARY TUITION	0.00	13,822.42
0101	136219	01/31/25	942	J W PEPPER & SON CO	1011100002050121	610		0.00	461.49
0101	136219	01/31/25	942	J W PEPPER & SON CO	1011100003080121	610		0.00	252.99
TOTAL CHECK								0.00	714.48
0101	136220	01/31/25	6455	KOPPY'S PROPANE INC	1027400000002000	623		0.00	4,414.45
0101	136220	01/31/25	6455	KOPPY'S PROPANE INC	1027400000002000	623	PROPANE	0.00	3,003.31
TOTAL CHECK								0.00	7,417.76
0101	136221	01/31/25	1481	KURTZ BROTHERS INC	1011100000000000	610	SHARPIE, FINE POINT	0.00	216.72
0101	136222	01/31/25	1570	LANCASTER/LEBANON I	1012330002050000	322		0.00	7,961.22
0101	136222	01/31/25	1570	LANCASTER/LEBANON I	1024200001020000	322		0.00	766.32
0101	136222	01/31/25	1570	LANCASTER/LEBANON I	1012250001020000	322		0.00	396.80
TOTAL CHECK								0.00	9,124.34
0101	136223	01/31/25	8373	FOLIUM INC	1012310001020000	323		0.00	317,100.00
0101	136224	01/31/25	1897	LIVING UNLIMITED IN	1012908900000000	323		0.00	525.00
0101	136225	01/31/25	8578	KELLY M LOMBEL	1022710001021000	240	GRAD CLASS	0.00	658.00
0101	136226	01/31/25	4430	MEGAN E MACNICOL	1011100003080160	810	MBRSHP	0.00	65.00
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	610		0.00	1,255.56
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	610		0.00	257.30
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	610		0.00	328.00
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	610		0.00	349.95
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	113.10
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	240.35
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	151.45
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	203.40
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	206.70
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	99.45
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	99.45
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	610		0.00	99.52
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430	CELLO REPAIR	0.00	75.80
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100002050121	430	CELLO REPAIR	0.00	86.53

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
ACCOUNTING PERIOD: 8/25

FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100002050121	430	BARITONE REPAIR	0.00	99.45
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100002050121	430	TENOR REPAIR	0.00	100.10
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100002050121	430	REPLACE BOW	0.00	57.60
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	610		0.00	17.56
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100003080121	430		0.00	48.00
0101	136227	01/31/25	1579	MENCHEY MUSIC SERVI	1011100002050121	430	VIOLIN BOW REPAIR	0.00	48.59
TOTAL CHECK								0.00	3,937.86
0101	136228	01/31/25	2929	MICHAEL, ELIZABETH	1012900000000000	329		0.00	65.00
0101	136229	01/31/25	20	MIDWEST TECH PRODUC	1013500003080000	610	MIDWEST MODEL BRIDG	0.00	222.00
0101	136229	01/31/25	20	MIDWEST TECH PRODUC	1013500003080000	610	KBBI COMPANY METAL	0.00	220.00
0101	136229	01/31/25	20	MIDWEST TECH PRODUC	1013500003080000	610	ESTIMATED SHIPPING/	0.00	40.00
TOTAL CHECK								0.00	482.00
0101	136230	01/31/25	1599	MILLER & BIXLER AUT	1027400000002000	610		0.00	59.88
0101	136230	01/31/25	1599	MILLER & BIXLER AUT	1027400000002000	610.15		0.00	223.44
0101	136230	01/31/25	1599	MILLER & BIXLER AUT	1027400000002000	610.22		0.00	38.96
0101	136230	01/31/25	1599	MILLER & BIXLER AUT	1026200000000000	610		0.00	9.98
0101	136230	01/31/25	1599	MILLER & BIXLER AUT	1027400000002000	610.16		0.00	12.31
0101	136230	01/31/25	1599	MILLER & BIXLER AUT	1026200000000000	430		0.00	13.59
0101	136230	01/31/25	1599	MILLER & BIXLER AUT	1027400000002000	610.18		0.00	32.97
0101	136230	01/31/25	1599	MILLER & BIXLER AUT	1027400000002000	610.22		0.00	47.94
0101	136230	01/31/25	1599	MILLER & BIXLER AUT	1027400000002000	610.22		0.00	15.98
TOTAL CHECK								0.00	455.05
0101	136231	01/31/25	5748	MONTOUR SCHOOL DIST	1012310003080000	323		0.00	16.38
0101	136231	01/31/25	5748	MONTOUR SCHOOL DIST	1012310003080000	323		0.00	2,703.96
TOTAL CHECK								0.00	2,720.34
0101	136232	01/31/25	2585	MUSIC THEATRE INTER	1032100003080517	810	MTI 3442070	0.00	278.68
0101	136233	01/31/25	7968	OLYMPIAN ATHLETICS	1032500003000568	610		0.00	624.00
0101	136233	01/31/25	7968	OLYMPIAN ATHLETICS	1032500003000568	610		0.00	110.00
TOTAL CHECK								0.00	734.00
0101	136234	01/31/25	6638	PA CYBER CHARTER SC	1010000000000000	562		0.00	18,009.80
0101	136235	01/31/25	1515	PA PRINCIPALS ASSOC	1023600000001000	810	MBRSHP S. IACHINI	0.00	605.00
0101	136236	01/31/25	8471	PA STEAM ACADEMY CS	1010000000000000	562		0.00	1,479.73
0101	136237	01/31/25	6662	PA VIRTUAL CHARTER	1010000000000000	562		0.00	2,959.46
0101	136238	01/31/25	7476	PARKLAND FOOTBALL B	1032100003080530	810	COMPETITION REGISTR	0.00	1,020.00
0101	136239	01/31/25	8542	PENNWOOD CYBER CHAR	1010000000000000	562		0.00	1,479.73
0101	136240	01/31/25	8576	PITCHCOM FUTURES, L	1032500003000551	810	2ND YEAR LEASE	0.00	750.00
0101	136241	01/31/25	6838	PJAS REGION 4	1014900003080516	810	STDNT PRESENTER FEE	0.00	150.00

DERRY TOWNSHIP SD
CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
ACCOUNTING PERIOD: 8/25

FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136242	01/31/25	7997	PMEA	1011100003080121	810	STUDENT REGISTRATIO	0.00	1,600.00
0101	136243	01/31/25	8279	POWER PRO EQUIPMENT	1026200000000000	610		0.00	133.14
0101	136243	01/31/25	8279	POWER PRO EQUIPMENT	1026200000000000	610		0.00	55.98
0101	136243	01/31/25	8279	POWER PRO EQUIPMENT	1026200000000000	430		0.00	42.39
TOTAL CHECK								0.00	231.51
0101	136244	01/31/25	7922	PSX INC	1026600003080750	650	MULITSENSOR CAMERA,	0.00	5,340.00
0101	136245	01/31/25	5071	R L CLARKE ENTERPRI	1026200001020000	610		0.00	755.30
0101	136246	01/31/25	7620	REACH CYBER CHARTER	1010000000000000	562		0.00	7,398.65
0101	136247	01/31/25	7098	BRANDY L RUFF	1011100002050121	329	REHERSAL/PERFORM HM	0.00	50.00
0101	136248	01/31/25	1692	SCHAEDLER YESCO DIS	1026200000000000	610		0.00	76.51
0101	136249	01/31/25	7804	SPECIALIZED EDUCATI	1012310003080000	323		0.00	7,128.00
0101	136250	01/31/25	1499	SPORTSMANS INC	1032500003000551	610		0.00	1,159.34
0101	136251	01/31/25	2215	STEVE WEISS MUSIC I	1011100003080121	610		0.00	25.95
0101	136252	01/31/25	7775	SUBURBAN PROPANE LP	1026200000000000	627		0.00	53.81
0101	136253	01/31/25	1721	SWEET STEVENS KATZ	1023500000000000	332		0.00	1,408.00
0101	136253	01/31/25	1721	SWEET STEVENS KATZ	1023500000000000	332		0.00	3,190.00
TOTAL CHECK								0.00	4,598.00
0101	136254	01/31/25	8158	SWEGER BUS LINES IN	1027200000002000	519	JAN 1-JAN 17 2025	0.00	48,028.00
0101	136255	01/31/25	8063	TILLETT TOILETS	1027200000002000	424		0.00	300.00
0101	136256	01/31/25	1957	TOWNSHIP OF DERRY	1032500003000564	441	SWIM DECEMBER	0.00	5,520.00
0101	136256	01/31/25	1957	TOWNSHIP OF DERRY	1026200000004000	810	FOUNDERS PARK	0.00	9,440.61
TOTAL CHECK								0.00	14,960.61
0101	136257	01/31/25	2392	TOWNSHIP OF DERRY P	1032500003000552	346	BOY BB 1/9/25	0.00	488.66
0101	136257	01/31/25	2392	TOWNSHIP OF DERRY P	1032500003000552	346	BOY BB 12/13 & 12/2	0.00	447.93
0101	136257	01/31/25	2392	TOWNSHIP OF DERRY P	1032500003000568	346	WRESTLING 12/19/24	0.00	180.88
0101	136257	01/31/25	2392	TOWNSHIP OF DERRY P	1032500003000559	346	GIRL BB 12/17/24	0.00	180.88
0101	136257	01/31/25	2392	TOWNSHIP OF DERRY P	1032500003000568	346	WRESTLING 1/8/25	0.00	186.14
TOTAL CHECK								0.00	1,484.49
0101	136258	01/31/25	1311	TRIANGLE COMMUNICAT	1026600000000000	610	LITHIUM ION BATTERY	0.00	1,208.80
0101	136258	01/31/25	1311	TRIANGLE COMMUNICAT	1026600000000000	610	LITHIUM ION BATTERY	0.00	1,178.00
TOTAL CHECK								0.00	2,386.80
0101	136259	01/31/25	5138	ULINE INC	1026200003080000	610		0.00	1,858.93

DERRY TOWNSHIP SD
CHECK REGISTER - BY FUND

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	136260	01/31/25	6559	VERIZON	1026200000001000	530		0.00	176.57
0101	136261	01/31/25	1357	VERIZON WIRELESS IN	1028180000000750	538		0.00	225.30
0101	136262	01/31/25	1363	VISTA SCHOOL INC	1012330003080000	323		0.00	2,025.00
0101	136263	01/31/25	824	WAYNESBORO AREA SCH	1012410003080000	323		0.00	75.60
0101	136264	01/31/25	1520	WILHELM'S HARDWARE	1026200000000000	610		0.00	5.18
0101	136264	01/31/25	1520	WILHELM'S HARDWARE	1026200000000000	610		0.00	15.64
0101	136264	01/31/25	1520	WILHELM'S HARDWARE	1026200000001000	610.03		0.00	19.56
0101	136264	01/31/25	1520	WILHELM'S HARDWARE	1026200000000000	430		0.00	5.58
0101	136264	01/31/25	1520	WILHELM'S HARDWARE	1026200000000000	610		0.00	7.58
TOTAL CHECK								0.00	53.54
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200000000000	424	11/06/24-12/04/24	0.00	127.10
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200000001000	424	11/06/24-12/04/24	0.00	315.89
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200000001000	424	11/06/24-12/04/24	0.00	351.97
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200000001000	424	11/06/24-12/04/24	0.00	372.85
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200000003000	424	11/06/24-12/04/24	0.00	446.10
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200000000000	424	11/07/24-12/05/24	0.00	72.47
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200001020000	424	11/06/24-12/04/24	0.00	1,793.81
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200000000000	424	11/06/24-12/04/24	0.00	48.40
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200002050000	424	11/06/24-12/04/24	0.00	2,501.44
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200003080000	424	11/06/24-12/04/24	0.00	3,131.82
0101	AW011725	01/17/25	1687	PA AMERICAN WATER C	1026200001023000	424	11/06/24-12/04/24	0.00	839.04
TOTAL CHECK								0.00	10,000.89
0101	AW013125	01/31/25	1687	PA AMERICAN WATER C	1026200000000000	424	11/27/24-12/30/24	0.00	61.49
0101	AW013125	01/31/25	1687	PA AMERICAN WATER C	1026200000000000	424	11/27/24-12/30/24	0.00	333.54
TOTAL CHECK								0.00	395.03
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	1011100002050750	650	GIMKIT M. WIDMER	0.00	59.88
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	1011100002050750	650	GIMKIT C. ZECHMAN	0.00	59.88
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	1011100002050750	650	GIMKIT UNKNOWN USER	0.00	59.88
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	1011100002050750	650	GIMKIT UNKNOWN USER	0.00	59.88
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	1028180000000750	650	GOOGLE CLOUD P. AYA	0.00	19.97
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	1021200003080000	640	COGNITO B. HENSEL	0.00	15.00
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	1011100001422750	650	QUIZIZZ E. MARK	0.00	180.00
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	1023600000001000	635	BOARD DINNER	0.00	196.40
TOTAL CHECK								0.00	650.89
0101	CJ011725	01/17/25	7408	CARDMEMBER SERVICE	1023600000001000	549	CALENDLY	0.00	96.00
0101	CJ011725	01/17/25	7408	CARDMEMBER SERVICE	1023600000001000	549	CALENDLY	0.00	96.00
0101	CJ011725	01/17/25	7408	CARDMEMBER SERVICE	1023600000001000	549	CALENDLY	0.00	144.00
0101	CJ011725	01/17/25	7408	CARDMEMBER SERVICE	1023600000001000	549	INDEED	0.00	295.05
0101	CJ011725	01/17/25	7408	CARDMEMBER SERVICE	1028360000001000	360	EVENBRITE SEMINAR	0.00	155.00
0101	CJ011725	01/17/25	7408	CARDMEMBER SERVICE	1023600000001000	810	PDE CERT	0.00	5.00
TOTAL CHECK								0.00	791.05
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1028340000001000	580	DELTA AIR	0.00	558.95

DERRY TOWNSHIP SD
CHECK REGISTER - BY FUND

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1023600000001000	610	CARD DIRECT	0.00	290.95
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1022600001020390	640	REALLY GREAT READIN	0.00	61.60
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1023800003080000	610	PRINTER SUPPLIES	0.00	48.90
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1012900000000750	650	ZONE OF REGULATION	0.00	120.00
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1023600000001000	610	LEVENGER COMPANY	0.00	236.77
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1022710001022000	360	PETE & C E. STROUT	0.00	210.00
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1023600000001000	635	LA BELLA LUNCH	0.00	53.44
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1022710003080000	360	PDE CONF M. BREINER	0.00	295.00
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1023600000001000	610	SHRM A. COONEY	0.00	367.99
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1023800003080000	635	M. BREINER STAFF LU	0.00	220.27
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1028340000000310	360	PDE CONF A. PERSING	0.00	295.00
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1011100002050750	650	QUIZIZZ C. ZECHMAN	0.00	216.00
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1022710000000310	360	PDE CONF E. ROBERTS	0.00	295.00
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1012410001020750	650	LEARNING A-Z	0.00	262.88
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1022710000000310	360	PDE CONF J. BROWN	0.00	295.00
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1022710000000310	360	PDE CONF M. WAREN	0.00	295.00
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1022710000000310	360	PDE CONF K. MCBRIDE	0.00	295.00
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1022710000000310	360	COUNCIL EXCEP CHILD	0.00	2,436.00
0101	CS011725	01/17/25	7408	CARDMEMBER SERVICE	1026200000000000	523	USTIF	0.00	825.00
TOTAL CHECK								0.00	7,678.75
0101	DE 01172	01/17/25	8143	DIRECT ENERGY BUSIN	1026200001023000	622	10/28/24-11/25/24	0.00	6,365.20
0101	DE011725	01/17/25	8143	DIRECT ENERGY BUSIN	1026200001020000	622	10/28/24-11/25/24	0.00	8,535.18
0101	DE011725	01/17/25	8143	DIRECT ENERGY BUSIN	1026200002050000	622	10/28/24-11/25/24	0.00	10,443.70
0101	DE011725	01/17/25	8143	DIRECT ENERGY BUSIN	1026200003080000	622	10/28/24-11/25/24	0.00	18,768.64
0101	DE011725	01/17/25	8143	DIRECT ENERGY BUSIN	1026200000001000	622	10/31/24-12/02/24	0.00	365.83
0101	DE011725	01/17/25	8143	DIRECT ENERGY BUSIN	1026200000001000	622	10/31/24-12/02/24	0.00	986.93
0101	DE011725	01/17/25	8143	DIRECT ENERGY BUSIN	1026200000001000	622	10/31/24-12/02/24	0.00	2,019.62
0101	DE011725	01/17/25	8143	DIRECT ENERGY BUSIN	1026200000000000	622	11/01/24-12/03/24	0.00	64.15
0101	DE011725	01/17/25	8143	DIRECT ENERGY BUSIN	1026200000000000	622	10/31/24-12/02/24	0.00	50.90
TOTAL CHECK								0.00	41,234.95
0101	DE012225	01/22/25	8143	DIRECT ENERGY BUSIN	1026200000000000	622	11/18/24-12/18/24	0.00	346.46
0101	DE013125	01/31/25	8143	DIRECT ENERGY BUSIN	1026200001023000	622	11/26/24-12/29/24	0.00	7,206.22
0101	DE013125	01/31/25	8143	DIRECT ENERGY BUSIN	1026200001020000	622	11/26/24-12/29/24	0.00	10,264.15
0101	DE013125	01/31/25	8143	DIRECT ENERGY BUSIN	1026200002050000	622	11/26/24-12/29/24	0.00	11,871.65
0101	DE013125	01/31/25	8143	DIRECT ENERGY BUSIN	1026200003080000	622	11/26/24-12/29/24	0.00	21,626.36
TOTAL CHECK								0.00	50,968.38
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200000000000	425	10/03/24-11/05/24	0.00	16.04
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200000000000	425	10/03/24-11/05/24	0.00	91.48
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200001023000	425	10/03/24-11/05/24	0.00	374.25
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200000001000	425	10/03/24-11/05/24	0.00	322.60
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200003080000	425	10/15/24-11/13/24	0.00	1,834.35
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200001020000	425	10/15/24-11/19/24	0.00	4,881.59
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200000001000	425	10/03/24-11/05/24	0.00	274.29
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200000000000	425	10/15/24-11/15/24	0.00	16.20
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200000000000	425	10/15/24-11/15/24	0.00	18.00
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200000000000	425	10/15/24-11/15/24	0.00	9.00

DERRY TOWNSHIP SD
CHECK REGISTER - BY FUND

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	DT011725	01/17/25	1788	DERRY TWP MUNICIPAL	1026200000003000	425	10/03/24-11/05/24	0.00	13.50
TOTAL CHECK								0.00	7,851.30
0101	EN012225	01/22/25	8490	ENCOVA MUTUAL INSUR	10	0468	12/2/24-01/01/25	0.00	27,552.00
0101	ES010925	01/09/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 12/28/24	0.00	1,026.10
0101	ES010925	01/09/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 12/28/24	0.00	-131.54
TOTAL CHECK								0.00	894.56
0101	ES011625	01/16/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 01/04/25	0.00	9,264.69
0101	ES011625	01/16/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 1/4/25	0.00	140.60
TOTAL CHECK								0.00	9,405.29
0101	ES012325	01/23/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 1/11/25	0.00	19,154.97
0101	ES012325	01/23/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 1/11/25	0.00	1,432.89
0101	ES012325	01/23/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 1/11/25	0.00	529.60
TOTAL CHECK								0.00	21,117.46
0101	ES013025	01/30/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 1/18/25	0.00	18,300.99
0101	ES013025	01/30/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 1/18/25	0.00	264.80
0101	ES013025	01/30/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 1/18/25	0.00	1,071.15
TOTAL CHECK								0.00	19,636.94
0101	ESS10225	01/02/25	6200	S4TEACHERS LLC	1011100000000000	329	W/E 12/21/24	0.00	23,666.50
0101	HM010225	01/02/25	7411	HIGHMARK BLUE SHIEL	10	0463	CLMS PD THRU 12/27/	0.00	128,360.16
0101	HM010825	01/08/25	7411	HIGHMARK BLUE SHIEL	10	0463	CLMS PD THRU 01/03/	0.00	142,801.84
0101	HM011525	01/15/25	7411	HIGHMARK BLUE SHIEL	10	0463	CLMS PD THRU 01/10/	0.00	113,510.46
0101	HM012925	01/29/25	7411	HIGHMARK BLUE SHIEL	10	0463	CLMS PD THRU 01/24/	0.00	92,083.88
0101	NG011725	01/17/25	7276	NRG BUSINESS MARKET	1026200002050000	621	11/01/24-11/30/24	0.00	2,036.94
0101	NG011725	01/17/25	7276	NRG BUSINESS MARKET	1026200000003000	621	10/16/24-11/11/24	0.00	697.31
TOTAL CHECK								0.00	2,734.25
0101	NR011725	01/17/25	7276	NRG BUSINESS MARKET	1026200001020000	621		0.00	3,161.31
0101	NR011725	01/17/25	7276	NRG BUSINESS MARKET	1026200000001000	621		0.00	439.98
0101	NR011725	01/17/25	7276	NRG BUSINESS MARKET	1026200000001000	621		0.00	176.29
0101	NR011725	01/17/25	7276	NRG BUSINESS MARKET	1026200002050000	621		0.00	782.30
0101	NR011725	01/17/25	7276	NRG BUSINESS MARKET	1026200003080000	621		0.00	507.38
0101	NR011725	01/17/25	7276	NRG BUSINESS MARKET	1026200001020000	621		0.00	764.00
0101	NR011725	01/17/25	7276	NRG BUSINESS MARKET	1026200000001000	621		0.00	197.33
0101	NR011725	01/17/25	7276	NRG BUSINESS MARKET	1026200003080000	621		0.00	5,186.68
0101	NR011725	01/17/25	7276	NRG BUSINESS MARKET	1026200001023000	621		0.00	1,849.40
0101	NR011725	01/17/25	7276	NRG BUSINESS MARKET	1026200000001000	621		0.00	39.91
TOTAL CHECK								0.00	13,104.58
0101	NR013125	01/31/25	7276	NRG BUSINESS MARKET	1026200000003000	621	11/12/24-12/12/24	0.00	1,523.16
0101	NR013125	01/31/25	7276	NRG BUSINESS MARKET	1026200002050000	621	12/01/24-12/31/24	0.00	3,991.79

DERRY TOWNSHIP SD
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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
TOTAL CHECK								0.00	5,514.95
0101	PB011725	01/17/25	1767	PITNEY BOWES GLOBAL	1025300000001000	448	LEASE 11/25/24-12/2	0.00	1,729.44
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200001023000	622	10/28/24-11/26/24	0.00	1,151.27
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200002050000	622	10/28/24-11/26/24	0.00	2,052.74
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200003080000	622	10/28/24-11/26/24	0.00	3,085.33
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200001020000	622	10/28/24-11/26/24	0.00	1,575.72
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200000001000	622	10/31/24-12/03/24	0.00	1,271.03
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200000000000	622	10/30/24-10/02/24	0.00	24.61
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200000000000	622	11/01/24-12/05/24	0.00	154.59
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200000003000	622	10/31/24-12/03/24	0.00	3,450.84
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200000001000	622	10/31/24-12/03/24	0.00	122.93
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200000000000	622	10/31/24-12/03/24	0.00	161.47
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200000001000	621	10/31/24-12/03/24	0.00	177.61
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200000003000	622	10/31/24-12/03/24	0.00	334.73
0101	PP011725	01/17/25	989	PPL ELECTRIC UTILIT	1026200000001000	622	10/31/24-12/03/24	0.00	364.50
TOTAL CHECK								0.00	13,927.37
0101	PS010825	01/08/25	1438	PUBLIC SCHOOL EMPLO	10	0462.19	DECEMBER WORK REPOR	0.00	186,487.77
0101	PS010825	01/08/25	1438	PUBLIC SCHOOL EMPLO	10	0462.21	DECEMBER WORK REPOR	0.00	62.80
TOTAL CHECK								0.00	186,550.57
0101	UC010725	01/07/25	8041	UNITED CONCORDIA	10	0464	12/27/24-01/03/25	0.00	4,319.67
0101	UC011425	01/14/25	8041	UNITED CONCORDIA	10	0464	1/3/25-1/10/25	0.00	5,054.00
0101	UC012125	01/21/25	8041	UNITED CONCORDIA	10	0464	1/1/25-1/31/25	0.00	2,056.40
0101	UC012225	01/22/25	8041	UNITED CONCORDIA	10	0464	01/10/25-01/17/25	0.00	5,404.34
0101	UC012825	01/28/25	8041	UNITED CONCORDIA	10	0464	1/17/25-1/24/25	0.00	5,837.58
0101	UG011725	01/17/25	1601	UGI UTILITIES INC	1026200000001000	621	10/15/24-11/11/24	0.00	123.82
0101	UG011725	01/17/25	1601	UGI UTILITIES INC	1026200002050000	621	11/01/24-11/30/24	0.00	2,839.44
0101	UG011725	01/17/25	1601	UGI UTILITIES INC	1026200001020000	621	11/01/24-11/30/24	0.00	1,808.94
0101	UG011725	01/17/25	1601	UGI UTILITIES INC	1026200003080000	621	11/01/24-11/30/24	0.00	2,906.27
0101	UG011725	01/17/25	1601	UGI UTILITIES INC	1026200000003000	621	11/12/24-12/12/24	0.00	1,211.01
TOTAL CHECK								0.00	8,889.48
0101	UG012225	01/22/25	1601	UGI UTILITIES INC	1026200000001000	621	11/12/24-12/12/24	0.00	58.72
0101	UG012225	01/22/25	1601	UGI UTILITIES INC	1026200000001000	621	11/12/24-12/12/24	0.00	365.80
0101	UG012225	01/22/25	1601	UGI UTILITIES INC	1026200003080000	621	11/12/24-12/12/24	0.00	414.90
0101	UG012225	01/22/25	1601	UGI UTILITIES INC	1026200001020000	621	11/12/24-12/12/24	0.00	614.86
0101	UG012225	01/22/25	1601	UGI UTILITIES INC	1026200002050000	621	11/12/24-12/12/24	0.00	629.84
0101	UG012225	01/22/25	1601	UGI UTILITIES INC	1026200001023000	621	11/12/24-12/12/24	0.00	1,446.41
0101	UG012225	01/22/25	1601	UGI UTILITIES INC	1026200000001000	621	11/12/24-12/12/24	0.00	1,960.51
TOTAL CHECK								0.00	5,491.04
0101	UG013125	01/31/25	1601	UGI UTILITIES INC	1026200000001000	621	11/12/24-12/12/24	0.00	318.72

DERRY TOWNSHIP SD
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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	UP011725	01/17/25	1701	UNITED PARCEL SERVI	1025190000001700	810		0.00	4.40
0101	WM011725	01/17/25	1702	WASTE MANAGEMENT IN	1026200000001000	411	01/01/25-01/31/25	0.00	150.00
0101	WM011725	01/17/25	1702	WASTE MANAGEMENT IN	1026200003080000	411	01/01/25-01/31/25	0.00	901.00
0101	WM011725	01/17/25	1702	WASTE MANAGEMENT IN	1026200001020000	411	01/01/25-01/31/25	0.00	901.00
0101	WM011725	01/17/25	1702	WASTE MANAGEMENT IN	1026200002050000	411	01/01/25-01/31/25	0.00	697.00
0101	WM011725	01/17/25	1702	WASTE MANAGEMENT IN	1026200001023000	411	01/01/25-01/31/25	0.00	901.00
0101	WM011725	01/17/25	1702	WASTE MANAGEMENT IN	1026200000003000	411	01/01/25-01/31/25	0.00	310.00
0101	WM011725	01/17/25	1702	WASTE MANAGEMENT IN	1026200000001000	411	01/01/25-01/31/25	0.00	308.00
0101	WM011725	01/17/25	1702	WASTE MANAGEMENT IN	1026200000001000	411	11/01/24-11/30/24	0.00	512.44
TOTAL CHECK								0.00	4,680.44
0101	WM013124	01/31/25	1702	WASTE MANAGEMENT IN	1026200000001000	411	12/01/24-12/31/24	0.00	512.44
0101	WT012125	01/21/25	1632	WILMINGTON TRUST	1025190000001700	810	DTSD BOND FEE 21A	0.00	780.00
0101	WT012125	01/21/25	1632	WILMINGTON TRUST	1025190000001700	810	DTSD BOND FEE 21 SI	0.00	780.00
TOTAL CHECK								0.00	1,560.00
TOTAL CASH ACCOUNT								0.00	2,224,255.20
0102	L14A	01/10/25	1577	PA DEPT OF REVENUE	10	0462.05	SIT	0.00	39,051.94
0102	L14B	01/10/25	1432	EFTPS	10	0462.03	FICA	0.00	157,423.86
0102	L14B	01/10/25	1432	EFTPS	10	0462.03	MEDI	0.00	36,817.00
0102	L14B	01/10/25	1432	EFTPS	10	0462.02	FED	0.00	115,250.69
TOTAL CHECK								0.00	309,491.55
0102	L14C	01/10/25	1441	PA STATE COLLECTION	10	0462.16		0.00	1,865.14
0102	L15A	01/24/25	1577	PA DEPT OF REVENUE	10	0462.05	SIT	0.00	36,553.81
0102	L15B	01/24/25	1432	EFTPS	10	0462.03	FICA	0.00	147,333.30
0102	L15B	01/24/25	1432	EFTPS	10	0462.03	MEDI	0.00	34,456.94
0102	L15B	01/24/25	1432	EFTPS	10	0462.02	FED	0.00	103,569.82
TOTAL CHECK								0.00	285,360.06
0102	L15C	01/24/25	1441	PA STATE COLLECTION	10	0462.16		0.00	1,867.45
0102	L15E	01/24/25	2802	AFLAC	10	0462.23		0.00	51.32
0102	L14T1	01/10/25	4448	P & A RETIREMENT P	10	0462.22	EMPLOYEE	0.00	11,361.70
0102	L14T1	01/10/25	4448	P & A RETIREMENT P	10	0462.22	EMPLOYER	0.00	1,136.97
0102	L14T1	01/10/25	4448	P & A RETIREMENT P	10	0462.29	LOAN	0.00	293.13
TOTAL CHECK								0.00	12,791.80
0102	L15T1	01/24/25	4448	P & A RETIREMENT P	10	0462.22	EMPLOYEE	0.00	10,972.43
0102	L15T1	01/24/25	4448	P & A RETIREMENT P	10	0462.22	EMPLOYER	0.00	1,161.97
0102	L15T1	01/24/25	4448	P & A RETIREMENT P	10	0462.29	LOAN	0.00	293.13
TOTAL CHECK								0.00	12,427.53
0102	KC010625	01/06/25	8265	KEYSTONE COLLECTION	10	0462.24	Q4 2024	0.00	7,912.00

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FUND - 10 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0102	KCG10625	01/06/25	5578	KEYSTONE COLLECTION	10	0462.06	Q4 2024	0.00	109,982.96
0102	PA010625	01/06/25	1502	PA UNEMPLOYMENT COM	10	0462.11	Q4 2024	0.00	6,611.40
0102	PA012925	01/29/25	1577	PA DEPT OF REVENUE	10	0462.05	Q4 2024	0.00	242.89
0102	TS010725	01/07/25	4848	TRI-STAR BENEFIT SY	10	0462.31	12/28/24-01/03/25	0.00	2,908.74
0102	TS011425	01/14/25	4848	TRI-STAR BENEFIT SY	10	0462.31	1/4/25-1/10/25	0.00	8,134.95
0102	TS012125	01/21/25	4848	TRI-STAR BENEFIT SY	10	0462.31	1/11/25-1/17/25	0.00	4,389.18
0102	TS012725	01/27/25	4848	TRI-STAR BENEFIT SY	10	0462.30	1/1/25-1/31/25	0.00	393.75
0102	TS012825	01/28/25	4848	TRI-STAR BENEFIT SY	10	0462.31	1/18/25-1/24/25	0.00	2,876.11
TOTAL CASH ACCOUNT								0.00	842,912.58
TOTAL FUND								0.00	3,067,167.78

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
ACCOUNTING PERIOD: 8/25

FUND - 29.1 - HS ACTIVITY FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	21968	01/17/25	1458	AHOLD FINANCIAL SER	29.1	0496.111	HOT COCOA BAR SUPPL	0.00	62.29
0101	21969	01/17/25	8569	BECKER, TAMARA	29.1	0496.44	COSTUMES ALT / CONS	0.00	750.00
0101	21970	01/17/25	7590	BRANDON M BUTERBAUG	29.1	0496.24	REIMBURSEMENT	0.00	533.49
0101	21970	01/17/25	7590	BRANDON M BUTERBAUG	29.1	0496.02	REIMBURSEMENT	0.00	66.50
0101	21970	01/17/25	7590	BRANDON M BUTERBAUG	29.1	0496.02	REIMBURSEMENT	0.00	1,326.19
TOTAL CHECK								0.00	1,926.18
0101	21971	01/17/25	7605	BRIAN W BUTERBAUGH	29.1	0496.53	REIM BOWLING PARTY	0.00	1,120.00
0101	21972	01/17/25	1430	DERRY TWP SCHOOL DI	29.1	0496.24	CUSTODIAL FEES	0.00	276.18
0101	21973	01/17/25	1127	MICHAEL V GUSTANTIN	29.1	0496.57	REIMBURSEMENT	0.00	519.63
0101	21973	01/17/25	1127	MICHAEL V GUSTANTIN	29.1	0496.57	REIMBURSEMENT	0.00	109.00
0101	21973	01/17/25	1127	MICHAEL V GUSTANTIN	29.1	0496.57	REIMBURSEMENT	0.00	1,658.66
TOTAL CHECK								0.00	2,287.29
0101	21974	01/17/25	7389	HERSHEY BEARS	29.1	0496.09	BEARS PERFORMANCE	0.00	5,425.00
0101	21975	01/17/25	9999	JUCHEM, AMANDA	29.1	0496.75	REIM FOOD FOR MEETI	0.00	23.98
0101	21976	01/17/25	1004	LEBANON VALLEY COLL	29.1	0496.02	LVC HONORS BAND	0.00	660.00
0101	21977	01/17/25	1579	MENCHEY MUSIC SERVI	29.1	0496.24	PAY INV 8251574	0.00	43.56
0101	21978	01/17/25	1619	LORI B OGLE	29.1	0496.21	REIM VLYBALL TOURNA	0.00	25.00
0101	21979	01/17/25	9999	OLAZEWSKI, RICHARD	29.1	0496.76	REIM YAG X-MAS ACTI	0.00	64.95
0101	21980	01/17/25	5811	UPS STORE #2482	29.1	0496.44	PROGRAMS FALL PLAY	0.00	2,376.00
0101	21981	01/17/25	7268	WHITE, HEATHER	29.1	0496.02	REIMB CLR GRD UNIFO	0.00	161.05
0101	21993	01/31/25	1458	AHOLD FINANCIAL SER	29.1	0496.51	NHS INDUCTION CEREM	0.00	767.61
0101	21994	01/31/25	7590	BRANDON M BUTERBAUG	29.1	0496.02		0.00	83.93
0101	21995	01/31/25	7605	BRIAN W BUTERBAUGH	29.1	0496.53	REIMBURSEMENT	0.00	30.00
0101	21996	01/31/25	2177	DERRY TWP SCHOOL DI	29.1	0496.24	FRENCH TOAST FEAST	0.00	1,004.42
0101	21997	01/31/25	1127	MICHAEL V GUSTANTIN	29.1	0496.57	REIMBURSEMENT	0.00	733.54
0101	21997	01/31/25	1127	MICHAEL V GUSTANTIN	29.1	0496.57	REIMBURSEMENT	0.00	199.84
TOTAL CHECK								0.00	933.38
0101	21998	01/31/25	7099	L2 BRANDS LLC	29.1	0496.57	INV. FOR CLOTHING	0.00	650.23
0101	21998	01/31/25	7099	L2 BRANDS LLC	29.1	0496.57	INV FOR CLOTHING	0.00	650.23
0101	21998	01/31/25	7099	L2 BRANDS LLC	29.1	0496.57	CREDIT NOTE	0.00	-42.00
0101	21998	01/31/25	7099	L2 BRANDS LLC	29.1	0496.57	CREDIT NOTE	0.00	-42.00
TOTAL CHECK								0.00	1,216.46

DERRY TOWNSHIP SD
CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
ACCOUNTING PERIOD: 8/25

FUND - 29.1 - HS ACTIVITY FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	21999	01/31/25	4430	MEGAN E MACNICOL	29.1	0496.108	REIM INDUCTION CERT	0.00	230.00
0101	21999	01/31/25	4430	MEGAN E MACNICOL	29.1	0496.108	REIM DONATION ITEMS	0.00	139.51
TOTAL CHECK								0.00	369.51
0101	22000	01/31/25	1635	MELANIE M MORIN	29.1	0496.85	REIM TEAM PROTEIN	0.00	112.98
0101	22001	01/31/25	3045	TROY E SMITH	29.1	0496.85	REIM TEAM SUPPLIES	0.00	812.50
TOTAL CASH ACCOUNT								0.00	20,532.27
TOTAL FUND								0.00	20,532.27

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
ACCOUNTING PERIOD: 8/25

FUND - 29.2 - MS ACTIVITY FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	464	01/07/25	8072	SETH M KELLER	29.2	0496.02	JAZZ LUNCH	0.00	173.88
TOTAL CASH ACCOUNT								0.00	173.88
TOTAL FUND								0.00	173.88

DERRY TOWNSHIP SD
CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
ACCOUNTING PERIOD: 8/25

FUND - 32 - CAPITAL RESERVE

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	324	01/17/25	6967	CRABTREE ROHRBAUGH	3245000000000811	330	LEGAL FEES	0.00	33,098.40
0101	325	01/17/25	8456	FIDEVIA, LLC	3245000000000811	330		0.00	4,900.00
0101	326	01/17/25	6715	JOHNSON MIRMIRAN &	3244000000000801	330	11/24/24-12/28/24	0.00	12,113.50
0101	326	01/17/25	6715	JOHNSON MIRMIRAN &	3244000000000801	330	9/29-11/23/24	0.00	24,227.00
TOTAL CHECK								0.00	36,340.50
0101	327	01/17/25	4711	RETTEW ASSOCIATES I	3242000000000814	710		0.00	3,815.40
0101	328 V	01/31/25	4711	RETTEW ASSOCIATES I	3242000000000814	710		0.00	-6,667.59
0101	328	01/31/25	4711	RETTEW ASSOCIATES I	3242000000000814	710		0.00	2,212.52
0101	328	01/31/25	4711	RETTEW ASSOCIATES I	3242000000000814	710		0.00	4,215.95
0101	328	01/31/25	4711	RETTEW ASSOCIATES I	3242000000000814	710		0.00	5,417.25
0101	328	01/31/25	4711	RETTEW ASSOCIATES I	3242000000000814	710		0.00	6,667.59
0101	328 V	01/31/25	4711	RETTEW ASSOCIATES I	3242000000000814	710		0.00	-2,212.52
0101	328 V	01/31/25	4711	RETTEW ASSOCIATES I	3242000000000814	710		0.00	-4,215.95
0101	328 V	01/31/25	4711	RETTEW ASSOCIATES I	3242000000000814	710		0.00	-5,417.25
TOTAL CHECK								0.00	0.00
TOTAL CASH ACCOUNT								0.00	78,154.30
TOTAL FUND								0.00	78,154.30

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
ACCOUNTING PERIOD: 8/25

FUND - 51 - CAFETERIA FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	14450	01/17/25	7562	CLARK SERVICE GROUP	5131000002050000	432		0.00	260.00
0101	14451	01/17/25	5482	GEORGE A KINT INC	5131000002050000	630		0.00	773.50
0101	14452	01/17/25	5382	FOOD SAFETY SOLUTIO	5131000001020000	610.05		0.00	519.13
0101	14452	01/17/25	5382	FOOD SAFETY SOLUTIO	5131000002050000	610.05		0.00	313.64
0101	14452	01/17/25	5382	FOOD SAFETY SOLUTIO	5131000003080000	610.05		0.00	313.64
0101	14452	01/17/25	5382	FOOD SAFETY SOLUTIO	5131000002050000	610		0.00	48.00
0101	14452	01/17/25	5382	FOOD SAFETY SOLUTIO	5131000003080000	610		0.00	48.00
TOTAL CHECK								0.00	1,242.41
0101	14453	01/17/25	673	GDC IT SOLUTIONS	5131000001020000	610	REPLACE CAFE POINT	0.00	1,783.40
0101	14453	01/17/25	673	GDC IT SOLUTIONS	5131000002050000	610	REPLACE CAFE POINT	0.00	1,783.40
0101	14453	01/17/25	673	GDC IT SOLUTIONS	5131000003080000	610	REPLACE CAFE POINT	0.00	3,120.95
TOTAL CHECK								0.00	6,687.75
0101	14454	01/17/25	5520	GILLESPIE, THOMAS E	5131000002050000	432		0.00	232.00
0101	14455	01/17/25	5009	HERSHEY CREAMERY CO	5131000002050000	630		0.00	826.56
0101	14456	01/17/25	2091	JTM PROVISIONS INC	5131000000005000	630		0.00	810.53
0101	14457	01/17/25	4875	KEGEL'S PRODUCE INC	5131000001020000	630		0.00	1,227.70
0101	14458	01/17/25	4557	MORABITO BAKING CO	5131000001020000	630		0.00	81.40
0101	14458	01/17/25	4557	MORABITO BAKING CO	5131000001020000	630		0.00	137.65
0101	14458	01/17/25	4557	MORABITO BAKING CO	5131000003080000	630		0.00	165.80
0101	14458	01/17/25	4557	MORABITO BAKING CO	5131000003080000	630		0.00	221.00
0101	14458	01/17/25	4557	MORABITO BAKING CO	5131000002050000	630		0.00	187.50
TOTAL CHECK								0.00	793.35
0101	14459	01/17/25	5533	NATIONAL FOOD GROUP	5131000000005000	630		0.00	948.36
0101	14459	01/17/25	5533	NATIONAL FOOD GROUP	5131000000005000	630	CREDIT	0.00	-150.00
TOTAL CHECK								0.00	798.36
0101	14460	01/17/25	1317	SCHOOL NUTRITION AS	5131000001020000	810	MEMBERSHIP DUES	0.00	61.00
0101	14460	01/17/25	1317	SCHOOL NUTRITION AS	5131000002050000	810	MEMBERSHIP DUES	0.00	61.00
0101	14460	01/17/25	1317	SCHOOL NUTRITION AS	5131000003080000	810	MEMBERSHIP DUES	0.00	61.00
TOTAL CHECK								0.00	183.00
0101	14461	01/17/25	1470	SINGER EQUIPMENT CO	5131000001020000	610		0.00	171.14
0101	14461	01/17/25	1470	SINGER EQUIPMENT CO	5131000003080000	610		0.00	221.76
0101	14461	01/17/25	1470	SINGER EQUIPMENT CO	5131000001020000	610		0.00	245.69
0101	14461	01/17/25	1470	SINGER EQUIPMENT CO	5131000002050000	610		0.00	270.90
0101	14461	01/17/25	1470	SINGER EQUIPMENT CO	5131000003080000	610		0.00	650.85
0101	14461	01/17/25	1470	SINGER EQUIPMENT CO	5131000002050000	610		0.00	212.45
TOTAL CHECK								0.00	1,772.79
0101	14462	01/17/25	7390	SMARTSENSE BY DIGI	5131000003080000	610		0.00	169.07
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	149.04

SELECTION CRITERIA: transact.ck_date between '20250101' and '20250131'
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FUND - 51 - CAFETERIA FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	100.15
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000003080000	630		0.00	278.29
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	281.45
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000002050000	630		0.00	284.08
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000002050000	630		0.00	294.66
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000003080000	630		0.00	326.54
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000003080000	630		0.00	347.80
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	350.74
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	364.33
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000003080000	630		0.00	246.78
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000002050000	630		0.00	225.25
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	183.47
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000003080000	630		0.00	184.81
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	198.66
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000002050000	630		0.00	460.73
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	266.95
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	700.86
0101	14463	01/17/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	50.15
TOTAL CHECK								0.00	5,294.74
0101	14464	01/17/25	5105	TASTY BRANDS LLC	5131000000005000	630		0.00	1,846.27
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000001020000	630		0.00	2,108.68
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000001020000	630		0.00	3,082.97
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000003080000	630		0.00	3,358.13
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000003080000	630		0.00	3,358.65
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000002050000	630		0.00	4,132.60
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000002050000	630		0.00	4,349.85
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000001020000	630		0.00	5,470.03
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000001020000	630		0.00	998.52
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000000005000	630		0.00	1,032.40
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000002050000	630		0.00	1,106.37
0101	14465	01/17/25	1473	US FOODSERVICE INC	5131000000005000	630		0.00	643.65
TOTAL CHECK								0.00	29,641.85
0101	14466	01/17/25	8245	VALLEY GREEN FOODS,	5131000000005000	630		0.00	402.24
0101	14467	01/17/25	8154	KAREN K ZIPPRICK	5131000002050000	580	PERS REIMB MILEAGE	0.00	11.14
0101	14467	01/17/25	8154	KAREN K ZIPPRICK	5131000003080000	580	PERS REIMB MILEAGE	0.00	11.14
0101	14467	01/17/25	8154	KAREN K ZIPPRICK	5131000001020000	580	PERS REIMB MILEAGE	0.00	11.15
TOTAL CHECK								0.00	33.43
0101	14469	01/17/25	7100	AMAZON CAPITAL SERV	5131000003080000	610	HP 80A TONER CARTRI	0.00	136.89
0101	14469	01/17/25	7100	AMAZON CAPITAL SERV	5131000003080000	610	LITHIUM AA BATTERIE	0.00	86.00
0101	14469	01/17/25	7100	AMAZON CAPITAL SERV	5131000003080000	630	SHAWARMA SEASONING	0.00	53.94
TOTAL CHECK								0.00	276.83
0101	14470	01/31/25	6773	BENJAMIN F BARLETTA	5131000001020000	610.06	PERS REIMB SHOES	0.00	50.00
0101	14471	01/31/25	5482	GEORGE A KINT INC	5131000003080000	630		0.00	220.00

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FUND - 51 - CAFETERIA FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
0101	14472	01/31/25	7960	CHRISTINE U LUCAS-R	5131000001020000	610.06	PERS REIMB SHOES	0.00	50.00
0101	14473	01/31/25	4557	MORABITO BAKING CO	5131000002050000	630		0.00	117.00
0101	14473	01/31/25	4557	MORABITO BAKING CO	5131000001020000	630		0.00	138.75
0101	14473	01/31/25	4557	MORABITO BAKING CO	5131000003080000	630		0.00	152.20
0101	14473	01/31/25	4557	MORABITO BAKING CO	5131000003080000	630		0.00	169.25
0101	14473	01/31/25	4557	MORABITO BAKING CO	5131000002050000	630		0.00	86.70
0101	14473	01/31/25	4557	MORABITO BAKING CO	5131000003080000	630		0.00	89.00
0101	14473	01/31/25	4557	MORABITO BAKING CO	5131000003080000	630		0.00	92.80
TOTAL CHECK								0.00	845.70
0101	14474	01/31/25	1470	SINGER EQUIPMENT CO	5131000002050000	610		0.00	375.91
0101	14474	01/31/25	1470	SINGER EQUIPMENT CO	5131000003080000	610		0.00	377.34
0101	14474	01/31/25	1470	SINGER EQUIPMENT CO	5131000001020000	610		0.00	529.76
TOTAL CHECK								0.00	1,283.01
0101	14475	01/31/25	9999	STREMMEL, TRACEY	51	0480	STUDENT REFUND	0.00	105.55
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	446.94
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000003080000	630		0.00	487.41
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	529.82
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000003080000	630		0.00	538.49
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	99.33
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000002050000	630		0.00	182.21
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	215.20
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	231.74
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000002050000	630		0.00	291.41
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000001020000	630		0.00	364.24
0101	14476	01/31/25	1474	SWISS PREMIUM DAIRY	5131000002050000	630		0.00	374.02
TOTAL CHECK								0.00	3,760.81
0101	14477	01/31/25	1473	US FOODSERVICE INC	5131000001020000	630		0.00	882.61
0101	14477	01/31/25	1473	US FOODSERVICE INC	5131000001020000	630		0.00	1,398.58
0101	14477	01/31/25	1473	US FOODSERVICE INC	5131000003080000	635		0.00	1,897.74
0101	14477	01/31/25	1473	US FOODSERVICE INC	5131000002050000	630		0.00	3,348.52
0101	14477	01/31/25	1473	US FOODSERVICE INC	5131000003080000	630		0.00	3,672.90
0101	14477	01/31/25	1473	US FOODSERVICE INC	5131000002050000	630		0.00	3,813.86
0101	14477	01/31/25	1473	US FOODSERVICE INC	5131000003080000	630		0.00	4,351.98
0101	14477	01/31/25	1473	US FOODSERVICE INC	5131000001020000	630		0.00	4,374.22
0101	14477	01/31/25	1473	US FOODSERVICE INC	5131000001020000	630		0.00	5,340.00
TOTAL CHECK								0.00	29,080.41
0101	14478	01/31/25	9999	VANDERCOLFF, BRENDA	51	0480	STUDENT REFUND	0.00	27.20
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	5131000002050000	610	WEBSTAURANT STORE	0.00	219.41
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	5131000003080000	610	WEBSTAURANT STORE	0.00	219.42
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	5131000003080000	610	WEBSTAURANT STORE	0.00	359.85
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	5131000002050000	432	PARTSTOWN	0.00	193.49
0101	CC011725	01/17/25	7408	CARDMEMBER SERVICE	5131000002050000	610	WEBSTAURANT STORE	0.00	215.60
TOTAL CHECK								0.00	1,207.77

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FUND - 51 - CAFETERIA FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET UNIT	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
TOTAL CASH ACCOUNT								0.00	89,902.83
TOTAL FUND								0.00	89,902.83
TOTAL REPORT								0.00	3,255,931.06

DERRY TOWNSHIP SD
Transactions Listing

SELECTION CRITERIA: transact.yr='25' and transact.period in ('1','2','3','4','5','6','7') and transact.t_c='25'

DATE	TC	YEAR	PERIOD	BUDGET UNIT / TITLE	ACCOUNT	PROJECT PROJ ACCT / DESCRIPTION	AMOUNT	NOTES
01/27/25	25	25	4	1011100003080000 HS TRAVEL	580	COVER ART FIELD TRIP	-60.00	N
01/27/25	25	25	4	1011100003080122 HS ART TRAVEL	580	COVER ART FIELDTRIP	60.00	N
01/27/25	25	25	2	1023800001020000 ELEM PRINCIPALS GENERAL SUPPLIES	610	PMT TO TRIANGLE PRESS	-2.62	N
01/27/25	25	25	2	1023800002050000 MS PRINCIPAL GENERAL SUPPLIES	610	PMT TO TRIANGLE PRESS	-107.74	N
01/27/25	25	25	2	1032500000000550 ATHL DEPT GENERAL SUPPLIES	610	PMT TO TRIANGLE PRESS	-57.80	N
01/27/25	25	25	2	1023800003080000 HS PRINCIPAL GENERAL SUPPLIES	610	PMT TO TRIANGLE PRESS	-1158.94	N
01/27/25	25	25	2	1021200003080000 HS GUID GENERAL SUPPLIES	610	PMT TO TRIANGLE PRESS	-215.48	N
01/27/25	25	25	2	1026200000000000 PHYS PLANT GENERAL SUPPLIES	610	PMT TO TRIANGLE PRESS	-7.86	N
01/27/25	25	25	2	1023600000001000 SUPERINT GENERAL SUPPLIES	610	PMT TO TRIANGLE PRESS	1550.44	N
01/27/25	25	25	4	1023800003080000 HS PRINCIPAL OTH PURCH PROF/TECH SERVC	390	FIELD TRIP COST PMEA	-2000.00	N
01/27/25	25	25	4	1011100003080000 HS TRAVEL	580	FIELD TRIP COST PMEA	2000.00	N
01/27/25	25	25	4	1023800003080000 HS PRINCIPAL OTH PURCH PROF/TECH SERVC	390	MISC SUPPLIES	-873.00	N
01/27/25	25	25	4	1023800003080000 HS PRINCIPAL GENERAL SUPPLIES	610	MISC SUPPLIES	873.00	N
01/27/25	25	25	6	1026200000000000 PHYS PLANT REPAIRS/MAINTENANCE SERV	430	PURCHASE & INSTALL CAMER	-5340.00	N
01/27/25	25	25	6	1026600003080750 HS SAFETY -TECH SUPPLIES & FEES - TECH	650	PURCHASE & INSTALL CAMER	5340.00	N
01/27/25	25	25	5	1023100000001000 BOARD SERV TRAVEL	580	PMEA ALL ST CONVENTION	165.00	N
01/27/25	25	25	4	1023800003080000 HS PRINCIPAL BOOKS	640	STORAGE UNIT	-172.00	N
01/27/25	25	25	4	1023800003080000 HS PRINCIPAL GENERAL SUPPLIES	610	STORAGE UNTI	172.00	N
01/27/25	25	25	6	1011100003080122 HS ART GENERAL SUPPLIES	610	FLD TRIP TO LANCASTER	-359.86	N
01/27/25	25	25	6	1011100003080122 HS ART TRAVEL	580	FLD TRIP TO LANCASTER	359.86	N
01/27/25	25	25	5	1023600000001000 SUPERINT TRAVEL	580	PMEA ALL ST CONVENTION	-165.00	N
01/17/25	25	25	7	1011100003080121 HS MUSIC EQUIPMENT-ORIG & ADDITNL	750	COVER EQUIP FROM 610	-10118.00	N
01/17/25	25	25	7	1011100003080121 HS MUSIC GENERAL SUPPLIES	610	COVER EQUIP FROM 610	10118.00	N
01/17/25	25	25	7	1011100003080121 HS MUSIC EQUIPMENT NEW	752	CORR BUDGET POSTING	-10118.00	N
01/17/25	25	25	7	1011100003080121 HS MUSIC EQUIPMENT-ORIG & ADDITNL	750	CORR BUDGET POSTING	10118.00	N
01/17/25	25	25	7	1011100003080121 HS MUSIC RENTAL OF EQUIPMENT	442	COVER EQUIP FROM 610	-832.78	N
01/17/25	25	25	7	1011100003080121 HS MUSIC GENERAL SUPPLIES	610	COVER EQUIP FROM 610	832.78	N

The Meadows
PSYCHIATRIC CENTER℠

Letter of Agreement

In order to ensure cooperative efforts and to facilitate continuity of care when serving individuals enrolled in the Derry Township School District and The Meadows Psychiatric Center ("The Meadows") agree to the following for the 2025-2026; 2026-2027 and 2027-2028 school years:

1. To respond to requests for clinical information in a timely manner and in accordance with applicable law. In accordance with appropriate Releases of Information or as otherwise permitted by applicable law, when requested, The Meadows will send Derry Township School District psychiatric information, relevant to each individual to whom they mutually provide services.

2. A designated professional from Derry Township School District agrees to collaborate with The Meadows for students who are receiving mental health and educational services.

3. All employees who have direct contact with children will maintain background clearances (Act 114, Act 151, and Act 34) current within 36 months, and be trained in child abuse recognition and reporting through an approved program every five years. Before hiring a new employee, The Meadows Psychiatric Center will verify employment history for Sexual Misconduct/Abuse Disclose through Act 168. The Meadows will notify the chief school administrator within 72 hours of an employee's arrest or conviction of an offense listed in Section 111(e). All records will be made available to Derry Township School District within 48 hours of the request.

4. This agreement assures that both agencies will abide by Federal and State standards regarding confidentiality of individual's information, as well as maintain the client's protected health information as required by law.

5. Derry Township School District agrees to pay The Meadows Psychiatric Center $100 per day for educational services offered by a Pennsylvania Certified teacher, Monday through Friday, while their student is at The Meadows.

6. This letter will remain in effect until either party requests termination by a written 30-day notice.

Kristi L. Godin-Snyder, D.Ed Director of Education The Meadows Psychiatric Center	Jason Lieb, MS CEO/Managing Director The Meadows Psychiatric Center	School District Representative School Board President Title
Date	Date	February 24, 2025 Date

The Meadows
PSYCHIATRIC CENTER℠

January 27, 2025

To Whom It May Concern,

In the event a student from your district is hospitalized at The Meadows Psychiatric Center during the next three school years (2025-2026; 2026-2027 and/or 2027-2028), a letter of agreement is enclosed for educational services provided by The Meadows School. The Meadows School is a PA Department of Education Licensed School.

Please review the agreement, sign and return back using the self-addressed envelope provided for your convenience. Once a fully executed original is completed, a copy will be returned for your records.

Please contact me if you have additional questions or concerns.

Thank you,

Dr. Kristi L. Godin-Snyder, D.Ed
Director of Education
The Meadows Psychiatric Center
kristi.godin@uhsinc.com
Office: 814-364-2161, ext. 267
Cell: 814-592-9383

ADDENDUM TO EXTEND AGREEMENT

This is an Addendum to an Agreement between **ESS Northeast, LLC**, a Delaware limited liability company (the "Company") and the **Derry Township District** (hereinafter referred to as "LEA" for Local Education Agency).

Whereas, the LEA and the Company entered into an Agreement whereby Company is to provide substitute staffing to fill positions at the request of the District for a period ending June 30, 2025;

Whereas, LEA and Company are desirous of extending the term of the Agreement through June 30, 2030 with the provisions set forth below;

Now, Therefore, be it agreed between the parties, as follows:

1. The Term of the Agreement, as reflected in Paragraph 7, is hereby extended from July 1, 2025 through June 30, 2030;
2. Effective July 1, 2025, Addendum "A" to the Agreement, Pricing, is amended as per the attached revised Addendum "A";
3. This Agreement will automatically renew for additional one (1) year periods unless either party provides written notice of termination at least ninety days prior to the end of the fiscal school year.
4. Except as specifically and explicitly set forth herein, all other terms of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date first set forth below.

Derry Township School District

By _____
Signature

Lindsay K. Drew
School Board President
Name and Title

Date February 24, 2025

ESS Northeast, LLC

By W. Andrew Hall
W. Andrew Hall, Executive V.P

EXHIBIT A
Pricing Page

Position	Pay Rate	Discounted Bill Rate 2025-2026	Discounted Bill Rate 2026-2027	Discounted Bill Rate 2027-2028	Discounted Bill Rate 2028-2029	Discounted Bill Rate 2029-2030	Rule
Full Day Substitute Teacher	$130.00	$172.12	$172.12	$172.12	$172.12	$172.12	Monday through Thursday
Half Day Substitute Teacher	$65.00	$86.06	$86.06	$86.06	$86.06	$86.06	Monday through Thursday
Full Day Substitute Teacher - College	$130.00	$172.12	$172.12	$172.12	$172.12	$172.12	Monday through Thursday
Half Day Substitute Teacher - College	$65.00	$86.06	$86.06	$86.06	$86.06	$86.06	Monday through Thursday
Full Day Friday Incentive Program Bonus	$150.00	$198.60	$198.60	$198.60	$198.60	$198.60	Friday
Half Day Friday Incentive Program Bonus	$75.00	$99.30	$99.30	$99.30	$99.30	$99.30	Friday
Full Day Substitute Teacher - 25+ Days	$145.00	$191.98	$191.98	$191.98	$191.98	$191.98	
Half Day Substitute Teacher - 25+ Days	$72.50	$95.99	$95.99	$95.99	$95.99	$95.99	
Full Day Substitute Teacher Days 25+ Friday	$165.00	$218.46	$218.46	$218.46	$218.46	$218.46	Friday
Half Day Substitute Teacher Days 25+ Friday	$82.50	$109.23	$109.23	$109.23	$109.23	$109.23	Friday
Full Day Substitute Building Based Teacher	$170.00	$225.08	$225.08	$225.08	$225.08	$225.08	Rate Administered on day 1 of enrollment in the program
Half Day Substitute Building Based Teacher	$85.00	$112.54	$112.54	$112.54	$112.54	$112.54	Rate Administered on day 1 of enrollment in the program
Full Day Long Term Substitute Teacher	$200.00	$264.00	$264.00	$264.00	$264.00	$264.00	Administered on day 1 for assignment projected over 20 days; certified teachers in subject unless approval from the district
Half Day Long Term Substitute Teacher	$100.00	$132.40	$132.40	$132.40	$132.40	$132.40	Administered on day 1 for assignment projected over 20 days; certified teachers in subject unless approval from the district
Homebound teacher (Hourly)	$40.00	$52.96	$52.96	$52.96	$52.96	$52.96	
Substitute Teacher Aide Tier I (Hourly)	$18.00	$23.83	$23.83	$23.83	$23.83	$23.83	After 5 hours; 30 minute lunch deduction
Substitute Teacher Aide Tier II (Hourly)	$18.00	$23.83	$23.83	$23.83	$23.83	$23.83	After 5 hours; 30 minute lunch deduction
ESY Summer Substitute Teacher (Hourly)	$40.00	$52.96	$52.96	$52.96	$52.96	$52.96	

Letter of Agreement (LOA)
Eastern University & Derry Township School District

PURPOSE OF AGREEMENT

This Letter of Agreement ("Agreement") is made on March 11, 2025, and is intended to outline and formalize the site-based agreement between Eastern University ("University") and Derry Township School District ("School District"), pertaining to programs in the College of Education and Behavioral Sciences which require field experience hours, student teaching placements and/or internship/practicum experience.

This agreement is entered into by and between **Eastern University** and **Derry Township School District**.

1.0 Scope and Term of Agreement

1.1 *Scope.* This agreement sets forth the role, responsibilities, and rights of personnel associated with the School District, personnel associated with Eastern University and of any student enrolled at the University, while such student is assigned as a counseling intern, student teacher or gaining hours through field experiences at the School District. The assignment for student teaching is for the full school day for at least fourteen (14) weeks, while the assignment for field experiences will vary from 4-6 observations hours to 110 hours (field experience placement), depending on the program.

1.2 *Term.* The term of this Agreement shall be for five (5) years from the original date of enactment. At the end of this term a new agreement must be executed before student placements can occur.

2.0 Duties and Responsibilities of the University

2.1 *Selection of Students.* The University shall be responsible for the selection of qualified students to participate in the field experience. Selected students ("Students") must have the appropriate educational background and skills consistent with the contemplated education experience offered by the School District.
2.2 *Education of Students.* The University shall assume full responsibility for the classroom and classroom education of its students. The University shall be responsible for the administration of the program, the curriculum content, and the requirements of matriculation, grading and graduation.
2.3 *Advising Students of Rights and Responsibilities.* The University will be responsible for advising the student of his or her own responsibilities under this Agreement. The student shall be advised of his or her obligations to abide by the policies and procedures of the School District and should any student fail to abide by any policy and/or procedure, he or she may be removed from the placement or dismissed from the program at the School District's discretion.
2.4 *School District Student Records.* University students may become aware of a School District student's personally identifiable information, or an education record, as those records are defined by the Family Educational Rights and Privay Act ("FERPA"). As such, University shall instruct its students to abide by all provisions of FERPA and ensure that no School District student's education record, or personally identifiable information found therein, is disclosed without the appropriate consent.
2.5 *Student Liability Insurance.* The Student shall be responsible for procuring professional liability insurance at their own expense. The limits of the policy shall be a minimum of $1,000,000.00 per claim

and an aggregate of $3,000,000.00 per occurrence. This policy must remain in full force and effect for the duration of the field experience. The Students shall provide proof of professional liability insurance upon the School District's request. If a Student fails to provide proof of such insurance, the School District may terminate the Student's participation in the field experience.

2.6 *Policies of the School District.* The University will review with each student, prior to the assignment any and all applicable policies, codes or confidentiality issues related to the experience. Should any field experience student fail to abide by any policy and/or procedure, he or she may be removed from the placement or dismissed from the program at the School District's discretion.

3.0 Duties and Responsibilities of School District

3.1 *Establishment of Field Experience*. The School District authorizes the use of its facilities as may be agreed upon by the School District and the University as a field experience center. This field experience is for students enrolled in the University's Education College. Field experiences are required and authorized by law.

3.2 *Policies of School District*. The School District shall provide all applicable policies, codes, or confidentiality issues to the University in advance of Students' participation in the field experience.

3.3 *Administration*. The School District will have sole authority and control over all aspects of student services. The School District will be responsible for and retain control over the organization and operation of its programs.

3.4 *Designation of Representative*. The School District shall designate a person to serve as a liaison between the parties who will meet periodically with representatives of the University in order to discuss, plan and evaluate the experience of the student(s).

3.5 *Supervision of Students*. The School District shall provide a cooperating/mentor teacher/staff member who will supervise student activities during the field experience assignment.

3.6 *Reporting Student Progress*. The School District shall provide all reasonable information requested by the University on a student's work performance. If there are any student evaluations, they will be completed and returned according to any reasonable schedule agreed to by the University and the School District.

3.7 *University Student Records.* The University agrees that for purposes of Family Educational Rights and Privacy Act (FERPA), School District will be considered an educational institution official with a legitimate educational reason to have access to limited personally identifiable information from University student records. The University agrees to provide authorized representatives of School District limited personally identifiable information about University students in field experience that is reasonably necessary for participation in the field experience. No other information from University student's education record will be provided unless School District provides a written consent from the University student to the release of such information, and/or School District otherwise establishes to the University's satisfaction that the need for such information is related to the field experience or the release of such information is in compliance with FERPA. School District agrees that it will not further disclose personally identifiable information about any University student that it receives from the University pursuant to this agreement, unless the University student consents in writing to such disclosure or unless School District can otherwise legally disclose the information under FERPA. In consideration for the personally identifiable information, School District expressly warrants and represents that it will not use the student information provided by the University for any purpose other than to comply with the terms of its agreement with the University.

3.8 *Eligibility Requirements.* Each cooperating/mentor teacher/staff member selected to supervise the field experience student shall hold a current Pennsylvania certificate in the subject area/grade level to

which the field experience is assigned. The cooperating teacher will have a minimum of three (3) years of full time experience and in his/her current assignment in a school district for a minimum of one year.
3.9 *Substitute Teaching*. The School District shall comply with the appropriate Pennsylvania statutes prohibiting field experience students to be used as substitute teachers at any time during their field experience assignments.
3.10 *Right to Refuse Placement.* The School District reserves the right to refuse placement of any given student.

4.0 Placement of Students.

4.1 *The placement of counseling students, student teachers/field experience students*. Placement shall be accomplished on a cooperative basis involving both Eastern University and the School District.
4.2 *Placement requests*. Requests to the School District shall be initiated by the University through the Director of School Counseling, Director of School Psychology, Director of Field Experience or the Director of Student Teaching.
4.3 *Suggested requests*. The request for placement may be accompanied by the names of cooperating/mentor teachers suggested to the University supervisors.
4.4 *Submission of clearances and other required documentation*. The request for field placement (110 hours) and student teaching placement will include the following collateral material:

- A copy of student transcripts
- Resume
- Act 34 Clearance – Criminal Record Check
- Act 151 Clearance – Child Abuse Clearance
- Act 114 Clearance – FBI Fingerprint Clearance
- TB test results/Health Form

4.5 *Collection of documentation.* Eastern University is responsible for collecting and securing the collection of the above documentation.

5.0 Mutual Terms and Conditions
5.1 *Termination or change of assignment of student*. Either the School District or the Directors of Student Teaching/Field Experience may terminate or change assignments of any student teacher or field experience student. Prior to doing so, the party seeking termination or change shall make reasonable efforts to consult with all parties concerned regarding reasons for the termination or change in assignment.
5.2 *Agreement Termination*. This Agreement may be terminated by either party, for any reason, upon sixty (60) days' written notice. However, all students enrolled at that time may continue their field experience in accordance with the terms of this Agreement until it would have been concluded absent the termination.
5.3 *Modification.* The provisions of this agreement may be altered, changed, or amended, by the written mutual consent of the parties hereto.
5.4 *Nondiscrimination.* The parties agree to continue their respective policies of nondiscrimination based on Title VI of the Civil Rights Act of 1964 in regard to sex, age, race, color, creed, national origin, Title IX of the Education Amendments of 1972 and other applicable laws, as well as the Americans with Disabilities Act. The School District and University agree to cooperate with each other in either party's investigations of claims of discrimination or harassment.
5.5 *Applicable Law.* This Agreement shall be governed and construed in accordance with the laws of the Commonwealth of Pennsylvania without reference to its conflicts of laws principles.

5.6 *Relationship of the Parties.* The relationship between the parties to this Agreement to each other is that of independent contractors. The relationship of the parties to this Agreement, to each other, shall not be construed to constitute a partnership, joint venture, or any other relationship, other than that of independent contractors.

5.7 *Liability and Sovereign Immunity.* Neither of the parties shall assume any liabilities to each other. As to liability to each other for death to persons, or damages to property, the parties do not waive any defense as a result of entering into this Agreement. This provision shall not be construed to limit the School District or University's rights, claims, or defenses which arise as a matter of law pursuant to any provisions of this Agreement. Nothing in this Agreement shall be construed to limit the sovereign immunity of the School District.

5.8 *Entire Agreement.* This Agreement represents the entire understanding between the parties. No other prior or contemporaneous oral or written understandings or promises exist in regards to this relationship. This Agreement supersedes any other agreements, restrictions, representations, or warranties, if any between the two parties hereto with regard to the subject matter contained herein.

6.0 Supervision of College of Education Students.

6.1 *University Supervision.* Members of the University faculty will serve as supervisors of the students in conjunction with the School District teachers who guide, direct, and assist in the evaluation of the student.

6.2 *Compliance with Rules and Regulations.* The students shall be subject to the rules and regulations of the School District and to those established by the Directors of Student Teaching/Field Experience as well as the Code of Ethics of the profession.

8.0 Remuneration to Cooperating School Systems.

8.1 Eastern University agrees to remunerate the student teacher cooperating/mentor teacher as follows:

- One three (3) credit course voucher will be awarded for each student teacher taken, whether over a full or partial semester. These will be valid for both on ground and online classes. No compensation is awarded for having field experience students.
- Mentor teachers are permitted to request ACT 48 credits for hosting a student teaching candidate. A mentor/cooperating teacher can receive 15 hours per inductee or student teacher regardless of the length of the student teaching experience. Mentors/supervisors may receive up to 15 hours per inductee or student teacher totaling no more than 45 hours in a compliance period. Once the 45 hours is reached in a compliance period additional credit hours cannot be awarded.

Approved: _____ February 24, 2025

District Administration Date

Approved: _____ 2/26/2025

Eastern University Date

Director of Student Teaching

RETTEW
We answer to you.
3020 Columbia Avenue, Lancaster, PA 17603● Phone: (800) 738-8395
E-mail: rettew@rettew.com ● Web site: rettew.com

PROJECT CHANGE ORDER/ADDENDUM

DATE:	February 13, 2025	**PROJECT #:**	0870702372
PROJECT NAME:	DTSD - Stadium Project	**ADDENDUM #:**	01
WORK/CHANGE REQUESTED BY:	Dr. Stacy Winslow, EdD	**WORK/CHANGE RECEIVED BY:**	Melissa Kelly

WORK/CHANGE REQUESTED:

SCOPE OF SERVICES

A. GEOTECHNICAL ENGINEERING INVESTIGATION (PHASE 313)

RETTEW will:

1. Mobilize to the project with track-mounted drilling equipment. Prior to drilling, RETTEW will stake the boring locations and coordinate access with the Client and/or Owner. RETTEW's drilling subcontractor will notify PA One-Call for utility marking/clearance on the public right-of-way at least three days in advance of drilling activity. RETTEW will not be responsible for damage to unmarked utilities. It is assumed that site access will be granted without any delays and that there are no significant obstructions (e.g., buildings, vegetation, debris) that will hinder the investigation.
2. Drill up to four test borings, with one boring for the proposed building and three borings for the proposed grandstands. The test borings will be advanced to a minimum depth of 20 feet below existing grade or to competent bearing material, i.e., bedrock. A RETTEW geologist will monitor and log the drilling of each test boring. For each boring, conduct continuous standard penetration soil sampling from zero to ten feet, and on five-foot intervals from ten feet to the depth explored or to auger refusal. No rock will be cored for the project. Efforts will be made to minimize site disturbance; however, some level of disturbance is unavoidable during drilling and sampling.
3. Backfill all borings and restore to grade with drill cuttings and/or bentonite, upon completion.
4. Demobilize the drill rig upon completion of the borings. Drilling is estimated to require one day and total up to 80 linear feet (L.F.). The Client will be notified if conditions warrant that the borings be extended to greater than 3 total feet or additional borings be added before demobilization.
5. Perform the following laboratory tests on selected samples:
    a. Three Engineering Classification Tests with Atterberg Limits (ASTM-D 2487 with ASTM-D 4318).
    b. Up to 15 Moisture Content Tests (ASTM-D 2216).
6. Evaluate the results of the subsurface exploration and laboratory testing, in accordance with generally acceptable geotechnical engineering standards. The following analysis and recommendations will be addressed:
    a. ASTM standards for test methods employed. Soils shall be classified in accordance with the Unified Soil Classification System (USCS).
    b. Boring logs and plot plans of boring locations.
    c. A summary of the subsurface conditions (soil, rock, groundwater, etc.) encountered and an assessment of their potential effect on the proposed construction (shallow or deep foundation design parameters).
    d. Earthwork recommendations including the presence of wet or unsuitable soils and methods of soil treatment, excavation considerations, groundwater control, initial subgrade preparation prior to fill placement, overall material usage, placement and compaction of fill, and final subgrade preparation.
    e. Foundation design recommendations.

f. Seismic soil classification.

7. Submit an electronic copy and a paper copy of the Geotechnical Engineering Report outlining the results of the subsurface exploration and analysis. The report shall include procedures, graphical boring logs, and boring location plans.

Deliverables: Preliminary Geotechnical Engineering Report.
Phase 313 Fee: $13,475.00 Lump Sum

B. SITE EVALUATION FOR STORMWATER INFILTRATION (PHASE 357)

To evaluate soil and geologic conditions and complete infiltration testing in the vicinity of proposed infiltration BMPs, RETTEW will:

1. Review initial stormwater management concepts for the site.
2. Review available geologic publications regarding bedrock geology and carbonate features at the Site.
3. Review available historic aerial photographs for carbonate features; conduct a fracture trace analysis utilizing the aerial photographs.
4. Obtain published soil information to determine on-site soil type and limiting factors for development (i.e., seasonal high water table, clay content, hydric soils, etc.).
5. Notify PA One-Call for utility marking/clearance on the public right-of-way at least three days in advance of excavating activity.
6. To identify subsurface utilities prior to the installation of test pits, RETTEW Subsurface Utility Engineering (SUE) personnel will conduct a subsurface utility survey utilizing electromagnetic line locating (RD 8000) equipment, M-scoping equipment, and ground penetrating radar (GPR) technology within the project site. The purpose of the utility survey is to identify and mark in the field private and/or abandoned subsurface utilities, and to confirm or more accurately mark the location of any public utilities identified by the Pennsylvania One Call System.
7. Observe the excavation of eight test pits in the vicinity of the proposed stormwater infiltration BMPs. Complete test pits to determine the depth to bedrock, the depth to the seasonal high groundwater table and/or actual groundwater table, and subsurface soil characteristics. The test pits will extend to a maximum depth of eight feet, bedrock, water table, or refusal, whichever is encountered first. RETTEW personnel and the backhoe will be on-site one full day to advance the test pits and close the excavations.
8. A RETTEW geoscientist will describe the soil profile, bedrock type (if encountered) and identify limiting zones in the test pits. The soils will be classified according to the USDA method. All field data will be reviewed and analyzed by a RETTEW Senior Soil Scientist.
9. Perform a maximum of 16 falling head infiltration tests (two infiltration tests per test pit excavation) at the Site. The time period for infiltration testing should be precipitation free.

a. Conduct the infiltration tests by installing a double ring infiltrometer at each selected testing location. Placement of each test will be based on field conditions, such as coarse fragment content within the soil, backhoe refusal, indications of seasonally high water table, etc. Infiltration testing will be completed in accordance with methods described in the PADEP Stormwater BMP Manual.
b. A maximum of eight water drop measurements per test will be obtained at a time interval which is appropriate for the Site.

11. Calculate infiltration rates based on the water drop measurements collected.
12. Provide two copies of a written report, which will present our findings, conclusions, and design and construction recommendations, based on the investigation.

Deliverables: Site Evaluation for Stormwater Infiltration Report and Carbonate Hazard Study
Phase 357 Fee: Lump Sum $13,750.00, including reimburable expenses.

ASSUMPTIONS AND RESTRICTIONS

In addition to those that may be stated elsewhere in this proposal, the following assumptions/restrictions apply to Phase 357:

1. A 1-day subsurface utility survey field effort by RETTEW SUE personnel is assumed. Temporary field markings will include paint and flagging.
2. Additional services, if merited based on site conditions, rodder service, or air/hydro excavation can be completed on a time and expense basis.
3. Field data will be collected in accordance with CI/ASCE 38-02 Utility Quality Level B 5.3.1-5.3.5.
4. RETTEW strives to provide quality and accurate utility locating services to all of its clients, but because of the complex nature of underground facilities, RETTEW cannot be held responsible for any damaged facilities. Clients are advised that they are required to follow their state's Underground Utilities Protection (811) Law prior to beginning any excavation. RETTEW will not guarantee the longevity of utility markings because of activities on site that may destroy, or otherwise alter, the markings that are placed on the ground by RETTEW. If the marks placed by RETTEW are altered or destroyed, the client is advised to contact RETTEW for remarking. Any electronically determined depths provided to the client are estimates only and, because of limitations of equipment, cannot be guaranteed. The client acknowledges that because of the limitations of the equipment used, safe exposure and measurements are the only methods that can precisely determine location and depth of underground structures marked.
5. Work will be conducted at OSHA Personal Protection Equipment (PEL) Level D.
6. The site is accessible with a four-wheel drive pickup truck carrying equipment for infiltration testing and a rubber-tired backhoe.
7. One day of backhoe service has been included, and one mobilization and one demobilization have been included based on conducting the field work during one business day.

8. Excavated test pits will be closed, the area smoothed to match existing topography as much as possible prior to demobilization. Seeding and strawing the test pit scars is not part of this scope of services but can be provided on a time and expense basis.
9. The on-site soils and site characteristics may not be compatible with implementing infiltration. If the infiltration rates are too slow or too fast, or other limiting factors result, other options can be investigated on a cost-plus basis.
10. A desktop carbonate hazard study is included in this scope of services. Additionally, a field reconnaissance will be conducted to identify any surface-expressed carbonate features. Based on the results of the desktop and limited field reconnaissance, additional carbonate investigations may be warranted and are not included in this scope of services. An addendum will be provided to the client if any additional investigations are required.

EXPENSES such as reprographic services, equipment fees, mileage, and overnight travel that are directly incidental to our professional services shall be invoiced to you at our standard rates; expenses from our vendors shall be invoiced at 1.15 times our cost. Expense costs will be in addition to the Professional Fees.

Estimated expenses for the above services associated with the project: N/A (included in above fee)

Total Proposed Fees for this Addendum: $27,225.00

TOTAL FOR THIS ADDENDUM:	$27,225.00	LS
ORIGINAL AGREEMENT AMOUNT		
DATED: 1/6/2025	$16,150.00	LS
TOTAL OF PREVIOUS ADDENDUM(A):	$0.00	
AMENDED AGREEMENT AMOUNT:	$43,375.00	LS

If this addendum is satisfactory and acceptable and fully sets forth all the items of our understanding, please signify your acceptance by signing below. Please return a fully executed copy and retain a copy for your records. This document will then constitute our completed agreement.

This addendum will be subject to all the terms and conditions of our previous proposal and agreement dated 1/6/2025.

BY: _____ (CLIENT SIGNATURE)

Lindsay K. Drew (PRINTED NAME)

TITLE: School Board President

DATE: February 24, 2025

BY: _____ (RETTEW SIGNATURE)

Anthony D. Mazzatesta (PRINTED NAME)

TITLE: Regional Director, Planning & Design

DATE:

BY: _____ (RETTEW SIGNATURE)

Melissa A. Kelly, RLA (PRINTED NAME)

TITLE Project Manager

DATE:

DERRY TOWNSHIP
SCHOOL DISTRICT

FINANCIAL REPORT

JUNE 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of School Directors
Derry Township School District
Hershey, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Derry Township School District (District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the required supplementary information as listed in the Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards*, Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards,* in considering District's internal control over financial reporting and compliance.



Camp Hill, Pennsylvania
February 7, 2025

DERRY TOWNSHIP SCHOOL DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS (MD&A)
Year Ended June 30, 2024

The *Management Discussion and Analysis* (MD&A) provides an overall review and insight into the District's financial activities for the fiscal years ended June 30, 2024 and 2023. This MD&A summarizes the district's financial performance as a whole. Therefore, the reader should also review the entire financial statements, including the Notes to Financial Statements, as well as the independent auditor's transmittal letter, to enhance their understanding of the district's financial performance.

Background

The Management Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) Statement No. 34. Certain condensed comparative analyses of financial statements have been presented in these statements.

Pre-GASB No. 34 standards required use of the modified accrual system of accounting for revenues (no receivables/accruals beyond 60 days). In addition, pre-GASB No. 34 standards also did not record depreciation expense on capital assets and did not require reporting of net assets of various funds. GASB No. 34 now requires full accrual of revenue and calculating depreciation on capital assets.

Financial Highlights

In accordance with GASB Statement No. 54, the District has recorded as a Permanent Fund the fair market value of assets held in trust by Fulton Financial Advisors under a bequest made by Milton S. Hershey. As of 2024 and 2023, the value of this fund was $53,896,929 and $48,134,693, respectively. The fund balance is classified as "Non-spendable" due to the restrictive nature of the trust since the District has use of income only.

Also, in accordance with GASB 54, the Board of School Directors adopted Policy 620, Fund Balance. This policy classifies the General Fund Balance based on the relative strength of constraints that control the purposes for which specific amounts can be spent. Effective June 30, 2012, fund balances are now reported in the following classifications:

Non-spendable	Amounts that cannot be spent because they are in a non-spendable form (such as inventory and notes receivable).
Restricted	Amounts limited by external parties (grants or donations).
Committed	Amounts limited by Board policy (future anticipated costs).
Assigned	Amounts intended for a particular purpose.
Unassigned	Amounts available for consumption or not restricted in any manner.

Board Policy 625 and 625.1 limit amounts that may be accumulated in the General Fund. Policy 625, Fund Balance, provides that the District shall maintain an unassigned General Fund Balance of not less than 3% of expenditures, and not more than the amount allowed by the Commonwealth of Pennsylvania, currently 8% of budgeted expenditures. The Board of School Directors will approve committed fund balances designated for future anticipated costs.

The accompanying Fund Balance Review, on page 5, summarizes General Fund activity for the current and prior year. Total Fund Balance increased by $4,267,288 and $4,175,562 for the years ended June 30, 2024 and 2023, respectively.

The District has committed a portion of the General Fund Balance for future state retirement costs, for the District's self-insured medical plan and for future capital plans. The committed portion of the General Fund Balance for future retirement costs and for the District's self-insured medical plan is $500,000 and $2,000,000, for years ended June 30, 2024 and June 30, 2023, respectively. The committed portion of the General Fund Balance for future capital plans for the years ended June 30, 2024 and 2023 is $10,600,000 and $7,000,000.

DERRY TOWNSHIP SCHOOL DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
FISCAL YEARS ENDED JUNE 30, 2024 AND 2023
FUND BALANCE REVIEW

	Nonspendable Inventory and Prepaids	Nonspendable Note Receivable	Committed Retirement Stabilization	Committed Health Benefits	Committed Capital Planning	Unassigned General	Total General Fund	Capital Projects Fund	Student Sponsored Activity Fund	Nonspendable Permanent Fund
Fund Balance - 6/30/22	$ 256,749	$ -	$ 500,000	$ 2,100,000	$ 3,000,000	$ 5,009,642	$ 10,866,391	$ 6,694,150	$ 192,463	$ 45,488,795
2022-2023 Activity										
Increase (Decrease)	17,338	-	-	(100,000)	4,000,000	258,224	4,175,562	316,176	(15,399)	2,645,898
Fund Balance - 6/30/23	274,087	-	500,000	2,000,000	7,000,000	5,267,866	15,041,953	7,010,326	177,064	48,134,693
2023-2024 Activity										
Increase (Decrease)	(70,681)	-	-	-	3,600,000	737,969	4,267,288	14,240,656	21,985	5,762,236
Fund Balance - 6/30/24	$ 203,406	$ -	$ 500,000	$ 2,000,000	$ 10,600,000	$ 6,005,835	$ 19,309,241	$ 21,250,982	$ 199,049	$ 53,896,929

2023-2024 revenues from all sources, local, state, federal and other exceeded budgeted revenues by $2,049,783 or about 2.7%. This amount includes proceeds for leasing, which has offsetting expenditures of the same amount, of $901,783, which were unbudgeted. Increased interest earnings exceeded budget by $605,037, while earned income tax exceeded budget by $508,908. There was a strong initiative to collect delinquent occupation tax, resulting in collections that exceeded budget by $693,716. Local real estate taxes fell short of budget by $316,339, but overall local revenues are rebounding after the COVID-19 pandemic. Education Subsidy received in the 2023-2024 school year exceeded budget by $507,896.

2023-2024 actual expenditures were less than budgeted expenditures by $2,642,955. Personnel Services (salaries) were $941,904 under budget during the school year. This resulted in employee benefits also being under budget by $1.4 million primarily due to reductions in the PSERS rate. The budget included $750,000 in inter-fund transfers with the intent that amount would be committed for capital projects. Cyber School tuition rates continue to rise. The actual expense exceeded budget by $290,773.

Annual Financial Report

The governmental statements consist of the Statement of Net Assets and the Statement of Activities. These governmental statements combine governmental activities with business-type activities. The governmental activities include most of the District's programs and operations such as instruction, support services, plant operation and maintenance, pupil transportation and extracurricular activities. The business activities include services provided on a charge basis to recover the expenses of the services provided. The food service enterprise fund is reported as a business-type activity.

The Statement of Net Assets is a government-wide statement that summarizes the District's assets and liabilities in their entirety. It includes capital assets, net of a provision for accumulated depreciation, as well as long-term debt (mainly bonds payable).

The Statement of Activities is a government-wide statement that summarizes expenditures among the eight largest functions, as well as each program's net cost (total cost less subsidies, revenues generated by the activity, unrestricted grants and contributions by other organizations). It includes depreciation expense not previously recorded, and interest expense previously reported only in the debt service fund. The Governmental Funds Balance Sheet includes only assets expected to be used or consumed, and liabilities which will be due during the next year. Neither capital assets nor long-term debt are included. Note 1B to the Financial Statements explains the financial statements presentation in detail.

Fund Financial Statements

The Fund Statements present financial information in greater detail than the District-wide statements. Major funds are reported in separate columns, while non-major funds are aggregated and presented in a single column.

Governmental Funds are used to report most of the District's activities and focus on the flow of cash and other assets to and from the funds, and the remaining fund balances at the end of the fiscal year, which are available to be used in future periods. The governmental funds use the modified accrual method of accounting that measures cash and assets that can be readily converted to cash. The governmental funds provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps the reader determine if there are greater or less financial resources that can be spent in the near future to finance the District's programs. The relationship (or differences) between governmental activities reported in the Statement of Net Assets and the Statement of Activities and governmental funds is reconciled in the financial statements.

Proprietary Funds are used to report District activities that are similar to business operations in the private sector. The Food Service Fund and the Granada Project Fund are the District's proprietary funds. Proprietary funds use the accrual method of accounting; therefore, proprietary fund reports will match, in all essential respects, the business-type activities portion of the government-wide statements.

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, are used to support school programs. The District is a beneficiary under the will of Milton S. Hershey and receives quarterly income distributions calculated annually at approximately 4% of the March 31st market value, in accordance with procedures established by the Pennsylvania Attorney General. The distributions support the overall academic programs of the District.

Fiduciary Funds are those funds that the District is the trustee, or fiduciary. Donations or bequests designated for scholarships are the primary fiduciary funds. Donors specify how the funds may be used. Since the funds may not be used for any other purpose, they are excluded from other District funds because the District is prohibited from using these funds to finance any other activities. The District's fiduciary activities are reported in separate Statements of Fiduciary Net Position.

The analysis of the District's major funds provides detailed information about the most significant funds - not the District as a whole. Some funds are required by state statute, while other funds are established by the District to help manage money for particular purposes and compliance with various grant provisions. The District's four types of funds: governmental, proprietary, permanent and fiduciary, use different accounting approaches as further described in the notes to the financial statements.

DERRY TOWNSHIP SCHOOL DISTRICT
MANAGEMENT AND DISCUSSION ANALYSIS
FISCAL YEARS ENDED JUNE 30, 2024 AND 2023
STATEMENT OF NET POSITION

	2024			2023		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows						
Current and other assets	$ 102,299,787	$ 2,689,865	$ 104,989,652	$ 79,015,715	$ 1,486,605	$ 80,502,320
Capital assets	64,812,126	381,004	65,193,130	65,744,233	269,676	66,013,909
Deferred outflow of resources	17,341,482	353,409	17,694,891	13,899,130	281,749	14,180,879
Total assets and deferred outflows	$ 184,453,395	$ 3,424,278	$ 187,877,673	$ 158,659,078	$ 2,038,030	$ 160,697,108
Liabilities and Deferred Inflows						
Current liabilities	$ 11,536,335	$ 599,464	$ 12,135,799	$ 12,469,757	$ (772,205)	$ 11,697,552
Non-current liabilities	127,439,969	2,099,798	129,539,767	111,956,694	2,027,854	113,984,548
Deferred inflows of resources	8,030,982	164,347	8,195,329	10,707,693	218,239	10,925,932
Total liabilities and deferred inflows	$ 147,007,286	$ 2,863,609	$ 149,870,895	$ 135,134,144	$ 1,473,888	$ 136,608,032
Net Position						
Net investment in capital assets	$ 53,687,953	$ 381,004	$ 54,068,957	$ 52,489,446	$ 269,676	$ 52,759,122
Restricted	57,867,727	-	57,867,727	52,161,984	-	52,161,984
Unrestricted	(74,109,571)	179,665	(73,929,906)	(81,126,496)	294,466	(80,832,030)
Total net position	$ 37,446,109	$ 560,669	$ 38,006,778	$ 23,524,934	$ 564,142	$ 24,089,076

DERRY TOWNSHIP SCHOOL DISTRICT
MANAGEMENT AND DISCUSSION AND ANALYSIS
FISCAL YEARS ENDED JUNE 30, 2024 AND 2023
STATEMENT OF ACTIVITIES

	2024			2023		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues:						
Program Revenues:						
Charges for services and sales	$ 604,700	$ 963,584	$ 1,568,284	$ 806,664	$ 1,152,244	$ 1,958,908
Operating grants and contributions	18,204,040	1,231,686	19,435,726	17,111,978	1,204,167	18,316,145
Total program revenues:	18,808,740	2,195,270	21,004,010	17,918,642	2,356,411	20,275,053
General Revenues, Transfers and Special Item:						
Property taxes	41,960,782	-	41,960,782	40,979,432	-	40,979,432
Act 511 taxes	11,736,249	-	11,736,249	11,214,797	-	11,214,797
State property tax relief	850,227	-	850,227	838,505	-	838,505
Investment earnings	9,057,139	53,517	9,110,656	5,542,713	19,989	5,562,702
Miscellaneous	52,611	-	52,611	351,964	-	351,964
Transfers	-	-	-	483	(483)	-
Total general revenues, transfers and special item	63,657,008	53,517	63,710,525	58,927,894	19,506	58,947,400
Total revenues	82,465,748	2,248,787	84,714,535	76,846,536	2,375,917	79,222,453
Expenses						
Program Expenses:						
Instruction	41,809,955	-	41,809,955	39,372,422	-	39,372,422
Instructional student support	6,592,214	-	6,592,214	6,518,163	-	6,518,163
Administrative and financial support services	7,069,984	-	7,069,984	6,729,430	-	6,729,430
Operation and maintenance of plant services	6,406,378	-	6,406,378	6,992,697	-	6,992,697
Pupil transportation	3,450,396	-	3,450,396	3,073,212	-	3,073,212
Student activities	2,235,810	-	2,235,810	2,397,854	-	2,397,854
Community services	13,530	-	13,530	11,814	-	11,814
Food service	-	2,139,690	2,139,690	-	1,886,224	1,886,224
Granada project	-	112,570	112,570	-	132,116	132,116
Total program expenses	67,578,267	2,252,260	69,830,527	65,095,592	2,018,340	67,113,932
Interest and Fiscal Charges	966,306	-	966,306	603,362	-	603,362
Total expenses	68,544,573	2,252,260	70,796,833	65,698,954	2,018,340	67,717,294
(Decrease) increase in net position	13,921,175	(3,473)	13,917,702	11,147,582	357,577	11,505,159
Net position (deficit) - beginning	23,524,934	564,142	24,089,076	9,993,273	206,565	10,199,838
Prior period adjustment	-	-	-	2,384,079	-	2,384,079
Net position (deficit) - beginning (as restated)	23,524,934	564,142	24,089,076	12,377,352	206,565	12,583,917
Net position (deficit) - ending	$ 37,446,109	$ 560,669	$ 38,006,778	$ 23,524,934	$ 564,142	$ 24,089,076

District Budget

The District's budget is prepared in accordance with Pennsylvania law and is based on accounting for certain transactions based on cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund. The budgeting system controls expenses by classifying expenses by functional areas and by type of expense. A summary of budget to actual results for 2023-2024, is shown in the review below:

DERRY TOWNSHIP SCHOOL DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED JUNE 30, 2024
GENERAL FUND SPENDING REVIEW

	Budgeted Amounts			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Pos (Neg)
REVENUES				
6000 Local Sources	$ 54,756,597	$ 54,756,597	$ 55,592,515	$ 835,918
7000 State Sources	15,199,943	15,199,943	15,669,243	469,300
8000 Federal Sources	3,048,495	3,048,495	2,933,946	(114,549)
9000 Other Financing Sources	1,923,155	1,923,155	2,782,269	859,114
Total Revenues	74,928,190	74,928,190	76,977,973	2,049,783
EXPENDITURES				
1100 Regular Programs	31,380,524	30,757,816	30,349,014	408,802
1200 Special Programs	9,439,649	9,636,985	9,310,005	326,980
1300 Vocational Programs	1,670,470	1,619,472	1,627,413	(7,941)
1400 Other Instructional Programs	215,400	207,915	150,231	57,684
1500 Nonpublic School Programs	-	-	36,933	(36,933)
1700 Community College	150,000	150,000	139,342	10,658
2100 Pupil Personnel	2,260,682	2,249,554	2,275,634	(26,080)
2200 Instructional Staff Services	3,349,982	3,367,895	2,910,376	457,519
2300 Administrative Services	4,516,708	4,334,736	4,011,173	323,563
2400 Pupil Health	1,129,400	1,152,156	1,223,820	(71,664)
2500 Business Services	921,556	879,877	946,565	(66,688)
2600 Plant Operation & Maintenance	6,898,504	7,241,073	6,412,718	828,355
2700 Pupil Transportation	3,415,235	3,458,328	3,504,227	(45,899)
2800 Central	1,995,700	2,050,310	1,699,148	351,162
2900 Other Support Services	53,000	53,000	52,053	947
3200 Student Activities	1,749,795	1,985,439	1,947,527	37,912
3300 Community Services	16,272	18,321	13,603	4,718
5110 Debt Service	290,000	290,000	933,443	(643,443)
5120 Refund of Prior Years Receipts	-	-	103,035	(103,035)
5200 Interfund Transfers	5,900,763	5,900,763	5,064,425	836,338
Total Expenditures	75,353,640	75,353,640	72,710,685	2,642,955
CHANGE IN FUND BALANCE	$ (425,450)	$ (425,450)	$ 4,267,288	$ 4,692,738

As noted earlier, 2023-2024 actual revenues exceeded budgeted revenues by $2,049,783.

2023-2024 actual expenditures were less than budgeted expenditures by $2,642,955.

Capital Assets

The schedule below reflects capital assets owned by the District, net of accumulated depreciation. For comparative purposes, the schedule reflects both the current and the preceding year.

DERRY TOWNSHIP SCHOOL DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
FISCAL YEARS ENDED JUNE 30, 2024 AND 2023
CAPITAL AND RIGHT-TO-USE ASSETS

	2024			2023		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Land	$ 1,047,274	$ -	$ 1,047,274	$ 1,047,274	$ -	$ 1,047,274
Construction-in-progress	736,218	-	736,218	61,219	-	61,219
Site improvements	2,722,461	-	2,722,461	2,523,062	-	2,523,062
Building and building improvements	55,628,755	-	55,628,755	58,318,299	-	58,318,299
Furniture and equipment	4,415,129	381,004	4,796,133	3,218,385	269,676	3,488,061
Right-to-use subscription assets	262,289	-	262,289	-	-	-
	$ 64,549,837	$ 381,004	$ 64,930,841	$ 65,168,239	$ 269,676	$ 65,437,915

Debt

The District issued $14,995,000 in new debt in 2023-2024, The District continues to maintain a AAA credit rating as issued by Standard & Poor's. This rating is the highest rating that can be achieved. This places the District among only a handful of Pennsylvania districts with that rating.

Current Issues

On June 27, 2006, Pennsylvania's governor signed Act 1 of Special Session 2006 into law. This legislation is far-reaching and complex and includes provisions for District property tax reduction funded through gaming revenue, facilitates a tax reduction and possible tax shift though imposition of additional earned income tax or personal income tax, requires voter approval through a "back end referendum" for real estate tax rate increases beyond a state-calculated index and created a Local Tax Study Commission to submit a recommendation to the Board regarding the tax shifting noted above. The Act also requires adoption of a preliminary budget as much as six months earlier than in the past.

The District is required to make contributions to the Pennsylvania State Employees Retirement System (PSERS) which covers substantially all employees. Although contribution rates were projected to increase, the contribution rate for 2023-2024 is actually being reduced compared to the current rate. The PSERS Board of Trustees will continue to monitor the performance of the fund as it sets the rates going forward. Historic rates have been as follows:

2013-2014	16.93%
2014-2015	21.40%
2015-2016	25.84%
2016-2017	30.03%
2017-2018	32.57%
2018-2019	33.43%
2019-2020	34.29%
2020-2021	34.51%
2021-2022	34.94%
2022-2023	35.26%
2023-2024	34.00%

The Commonwealth of Pennsylvania provides a subsidy for one-half of the retirement contributions.

Contacting the District's Financial Management

Our financial report is designed to provide our citizens, taxpayers, parents, students, staff, investors and creditors with a general overview of the Derry Township School District's finances and to show the Board of School Directors' accountability for the funds the District receives. Questions about this report or requests for additional financial information should be directed to the Business Manager at Derry Township School District, 30A East Granada Avenue, Hershey, PA 17033, (717) 534-2501.

DERRY TOWNSHIP SCHOOL DISTRICT

STATEMENT OF NET POSITION
June 30, 2024

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and cash equivalents	$ 39,232,394	$ 2,096,824	$ 41,329,218
Taxes receivable - net of allowance	1,761,983	-	1,761,983
Due from other governments	6,301,225	472,739	6,773,964
Other receivables	903,850	4,073	907,923
Inventories	70,722	116,229	186,951
Prepaid expense	132,684	-	132,684
Total current assets	48,402,858	2,689,865	51,092,723
Noncurrent Assets			
Land	1,047,274	-	1,047,274
Construction-in-progress	736,218	-	736,218
Site improvements - net of accum. depreciation	2,722,462	-	2,722,462
Buildings and improvements - net of accum. depreciation	55,628,755	-	55,628,755
Furniture and equipment - net of accum. depreciation	4,415,128	381,004	4,796,132
Right-to-use leased equipment - net of accum. amortization	262,289	-	262,289
Beneficial interest in perpetual trust	53,896,929	-	53,896,929
Total noncurrent assets	118,709,055	381,004	119,090,059
Total assets	$ 167,111,913	$ 3,070,869	$ 170,182,782
Deferred Outflows of Resources			
Deferred amounts on pension liability	$ 16,070,000	$ 328,000	$ 16,398,000
Deferred amounts on OPEB liabilities	1,244,060	25,409	1,269,469
Deferred amounts related to refunding debt	27,422	-	27,422
Total deferred outflows of resources	$ 17,341,482	$ 353,409	$ 17,694,891
Total assets and deferred outflows of resources	$ 184,453,395	$ 3,424,278	$ 187,877,673

(Continued)

	Governmental Activities	Business-Type Activities	Totals
Liabilities			
Current Liabilities			
Internal balances	$ (294,390)	$ 294,390	$ -
Accounts payable	1,750,283	235,370	1,985,653
Retainage payable	9,880	-	9,880
Accrued salaries and benefits	2,455,697	3,122	2,458,819
Payroll deductions and withholdings	3,386,607	-	3,386,607
Unearned revenue	32,146	66,582	98,728
Current portion of long-term liabilities	4,027,909	-	4,027,909
Accrued interest payable	157,816	-	157,816
Other current liabilities	10,387	-	10,387
Total current liabilities	11,536,335	599,464	12,135,799
Noncurrent Liabilities			
Net pension liability	89,155,000	1,820,000	90,975,000
General obligation bonds	24,602,919	-	24,602,919
Other lease obligations	826,655	-	826,655
Accrued compensated absences	1,408,156	47,489	1,455,645
Subscription liabilities	66,099	-	66,099
Other post-employment benefits (OPEB) payable	11,381,140	232,309	11,613,449
Total noncurrent liabilities	127,439,969	2,099,798	129,539,767
Total liabilities	138,976,304	2,699,262	141,675,566
Deferred Inflows of Resources			
Deferred amounts on pension liability	3,014,000	62,000	3,076,000
Deferred amounts on OPEB liabilities	5,016,982	102,347	5,119,329
Total deferred inflows of resources	8,030,982	164,347	8,195,329
Net Position (Deficit)			
Net investment in capital assets	53,687,953	381,004	54,068,957
Restricted	57,867,727	-	57,867,727
Unrestricted deficit	(74,109,571)	179,665	(73,929,906)
Total net position	37,446,109	560,669	38,006,778
Total liabilities, deferred inflows of resources and net position	$ 184,453,395	$ 3,424,278	$ 187,877,673

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

Function/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Business-Type Activities	Total
Governmental Activities:						
Instruction	$ 41,809,955	$ 185,270	$ 14,788,710	$ (26,835,975)	$ -	$ (26,835,975)
Instructional student support	6,592,214	-	810,818	(5,781,396)	-	(5,781,396)
Administrative and financial support services	7,069,984	-	652,469	(6,417,515)	-	(6,417,515)
Operation and maintenance of plant services	6,406,378	58,340	595,204	(5,752,834)	-	(5,752,834)
Pupil transportation	3,450,396	-	959,694	(2,490,702)	-	(2,490,702)
Student activities	2,235,810	361,090	196,545	(1,678,175)	-	(1,678,175)
Community services	13,530	-	1,316	(12,214)	-	(12,214)
Debt service	966,306	-	199,284	(767,022)	-	(767,022)
Total governmental activities	68,544,573	604,700	18,204,040	(49,735,833)	-	(49,735,833)
Business-type Activities:						
Food service	2,139,690	945,584	1,231,686	-	37,580	37,580
Granada project	112,570	18,000	-	-	(94,570)	(94,570)
Total business-type activities	2,252,260	963,584	1,231,686	-	(56,990)	(56,990)
Total primary government	$ 70,796,833	$ 1,568,284	$ 19,435,726	$ (49,735,833)	$ (56,990)	$ (49,792,823)
General Revenues and Transfers:						
Property taxes, levied for general purposes				$ 41,960,782	$ -	$ 41,960,782
Act 511 taxes, levied for general purposes				11,736,249	-	11,736,249
State property tax relief allocation				850,227	-	850,227
Investment earnings				9,057,139	53,517	9,110,656
Miscellaneous income				52,611	-	52,611
Total general revenues and transfers				63,657,008	53,517	63,710,525
Changes in net position				13,921,175	(3,473)	13,917,702
Net position - July 1, 2023				23,524,934	564,142	24,089,076
Net position - June 30, 2024				$ 37,446,109	$ 560,669	$ 38,006,778

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2024

	General Fund	Capital Projects Fund	Permanent Fund	Student Sponsored Activity Fund	Totals Governmental Funds
Assets					
Cash and cash equivalents	$ 19,327,321	$ 19,706,024	$ -	$ 199,049	$ 39,232,394
Taxes receivable - net of allowance	1,761,983	-	-	-	1,761,983
Due from other funds	2,839,781	2,768,350	-	-	5,608,131
Due from other governments	6,301,225	-	-	-	6,301,225
Other receivables	705,035	-	-	-	705,035
Inventories	70,722	-	-	-	70,722
Prepaid expense	132,684	-	-	-	132,684
Beneficial interest in perpetual trust	-	-	53,896,929	-	53,896,929
Total assets	$ 31,138,751	$ 22,474,374	$ 53,896,929	$ 199,049	$ 107,709,103
Liabilities					
Due to other funds	$ 4,614,926	$ 500,000	$ -	$ -	$ 5,114,926
Accounts payable	1,036,771	713,512	-	-	1,750,283
Retainage payable	-	9,880	-	-	9,880
Accrued salaries and benefits	2,455,697	-	-	-	2,455,697
Payroll deductions and withholdings	3,386,607	-	-	-	3,386,607
Unearned revenue	32,146	-	-	-	32,146
Other Current Liabilities	10,387	-	-	-	10,387
Total liabilities	11,536,534	1,223,392	-	-	12,759,926
Deferred Inflows of Resources					
Delinquent property taxes	292,976	-	-	-	292,976
Fund Balances					
Nonspendable	203,406	-	53,896,929	-	54,100,335
Restricted	-	21,250,982	-	199,049	21,450,031
Committed	13,100,000	-	-	-	13,100,000
Unassigned	6,005,835	-	-	-	6,005,835
Total fund balances	19,309,241	21,250,982	53,896,929	199,049	94,656,201
Total liabilities, deferred inflows of resources and fund balances	$ 31,138,751	$ 22,474,374	$ 53,896,929	$ 199,049	$ 107,709,103

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2024

Total fund balances - governmental funds		$ 94,656,201
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital and right-to-use assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the capital assets is $166,334,872, and the accumulated depreciation/amortization is $101,522,746.		64,812,126
Property taxes receivable will be collected, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred inflows of resources in the funds.		292,976
Deferred inflows and outflows of resources related to pensions are applicable to future periods and, therefore, are not reported within the funds. Deferred inflows and outflows related to the pension are as follows (see footnotes for detail):		
Deferred outflows of resources		16,070,000
Deferred inflows of resources		(3,014,000)
Deferred inflows and outflows of resources related to OPEB are applicable to future periods and, therefore, are not reported within the funds. Deferred inflows and outflows related to OPEB are as follows (see footnotes for detail):		
Deferred outflows of resources		1,244,060
Deferred inflows of resources		(5,016,982)
Long-term liabilities, including bonds payable, lease obligations and payables, net pension liability, compensated absences and other post-employment benefits, 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, net of related discounts and premiums	(28,058,919)	
Deferred amount on refunding of debt	27,422	
Accrued interest payable	(157,816)	
Lease and lease purchase obligations	(1,202,418)	
Subscription liabilities	(262,245)	
Net pension liability	(89,155,000)	
OPEB liabilities	(11,381,140)	
Accumulated compensated absences	(1,408,156)	(131,598,272)
Total net position - governmental activities		$ 37,446,109

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2024

	General Fund	Capital Projects Fund	Permanent Fund	Debt Service Funds	Student Sponsored Activity Fund	Totals Governmental Funds
Revenues						
Local sources	$ 55,592,515	$ 284,512	$ 7,610,393	$ -	$ 287,678	$ 63,775,098
State sources	15,669,243	-	-	-	-	15,669,243
Federal sources	2,933,946	-	-	-	-	2,933,946
Total revenues	74,195,704	284,512	7,610,393	-	287,678	82,378,287
Expenditures						
Instructional	41,612,938	-	-	-	-	41,612,938
Support services	23,035,714	841,732	-	-	-	23,877,446
Operation of noninstructional services	1,961,130	-	-	-	265,693	2,226,823
Refund of prior year receipts	103,035	-	-	-	-	103,035
Capital Outlay	-	1,925,101	-	-	-	1,925,101
Debt service	933,443	-	-	4,064,425	-	4,997,868
Total expenditures	67,646,260	2,766,833	-	4,064,425	265,693	74,743,211
Excess (deficiency) of revenues over expenditures	6,549,444	(2,482,321)	7,610,393	(4,064,425)	21,985	7,635,076
Other Financing (Uses) Sources						
Interfund transfers in	1,848,157	1,000,000	-	4,064,425	-	6,912,582
Interfund transfers out	(5,064,425)	-	(1,848,157)	-	-	(6,912,582)
Insurance recoveries	32,329	-	-	-	-	32,329
Proceeds from financed purchase agreements	901,783	-	-	-	-	901,783
Issuance of extended term financing	-	14,995,000	-	-	-	14,995,000
Bond premiums	-	727,977	-	-	-	727,977
Total other financing (uses) sources	(2,282,156)	16,722,977	(1,848,157)	4,064,425	-	16,657,089
Net changes in fund balances	4,267,288	14,240,656	5,762,236	-	21,985	24,292,165
Fund balance - July 1, 2023	15,041,953	7,010,326	48,134,693	-	177,064	70,364,036
Fund balance - June 30, 2024	$ 19,309,241	$ 21,250,982	$ 53,896,929	$ -	$ 199,049	$ 94,656,201

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

Net changes in fund balances - governmental funds		$ 24,292,165
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/amortization expense. This is the amount by which depreciation/amortization and dispositions exceed capital outlays in the current period:		
Capital outlays	3,787,764	
Less net book value of disposed assets	(164,921)	
Less depreciation/amortization expense	(4,554,950)	(932,107)
Some taxes will not be collected for several months after the District's fiscal year end, they are not considered as "available" revenues in the governmental funds. Deferred inflows of resources decreased by this amount during the year.		55,130
Interest on long-term obligations in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, interest expense is recognized as the interest accrues, regardless of when it is due. The change in interest accrued in the Statement of Activities over the amount due is shown here.		(74,803)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:		
Change in net pension liability, net of deferred resources		2,868,000
Change in OPEB liabilities, net of deferred resources		197,517
Change in compensated absences		33,667
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effects of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Issuance of general obligation debt, including bond premium	(15,722,977)	
Issuance of extended term financing	(901,783)	
Repayment of leases payable	79,903	
Repayment of subscription liabilities	230,293	
Repayment of long-term debt	3,336,000	
Amortization of charges for bond refunding	(43,824)	
Amortization of bond premiums and discounts - net	177,278	
Repayment of extended term financing	326,716	(12,518,394)
Change in net position of governmental activities		$ 13,921,175

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
Year Ended June 30, 2024

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Local sources	$ 54,756,597	$ 54,756,597	$ 55,592,515	$ 835,918
State sources	15,199,943	15,199,943	15,669,243	469,300
Federal sources	3,048,495	3,048,495	2,933,946	(114,549)
Total revenues	73,005,035	73,005,035	74,195,704	1,190,669
Expenditures				
Instruction				
Regular programs	31,380,524	30,757,816	30,349,014	408,802
Special programs	9,439,649	9,636,985	9,310,005	326,980
Vocational education programs	1,670,470	1,619,472	1,627,413	(7,941)
Other instructional programs	215,400	207,915	150,231	57,684
Nonpublic school programs	-	-	36,933	(36,933)
Community/junior college education programs	150,000	150,000	139,342	10,658
Total instruction	42,856,043	42,372,188	41,612,938	759,250
Support services				
Pupil personnel	2,260,682	2,249,554	2,275,634	(26,080)
Instructional staff	3,349,982	3,367,895	2,910,376	457,519
Administration	4,516,708	4,334,736	4,011,173	323,563
Pupil health	1,129,400	1,152,156	1,223,820	(71,664)
Business	921,556	879,877	946,565	(66,688)
Operation and maintenance of plant services	6,898,504	7,241,073	6,412,718	828,355
Student transportation services	3,415,235	3,458,328	3,504,227	(45,899)
Central	1,995,700	2,050,310	1,699,148	351,162
Other support services	53,000	53,000	52,053	947
Total support services	24,540,767	24,786,929	23,035,714	1,751,215
Operation of noninstructional services				
Student activities	1,749,795	1,985,439	1,947,527	37,912
Community services	16,272	18,321	13,603	4,718
Total operation of noninstructional services	1,766,067	2,003,760	1,961,130	42,630
Refund of prior years' receipts	-	-	103,035	(103,035)
Debt service	290,000	290,000	933,443	(643,443)
Total expenditures	69,452,877	69,452,877	67,646,260	1,806,617
Excess of revenues over expenditures	3,552,158	3,552,158	6,549,444	2,997,286
Other Financing (Uses) Sources				
Sale of or compensation for loss of fixed assets	75,000	75,000	-	(75,000)
Interfund transfers in	1,848,155	1,848,155	1,848,157	2
Interfund transfers out	(5,900,763)	(5,900,763)	(5,064,425)	836,338
Insurance recoveries	-	-	32,329	32,329
Proceeds from financed purchase agreements	-	-	901,783	901,783
Total other financing (uses) sources	(3,977,608)	(3,977,608)	(2,282,156)	1,695,452
Net change in fund balances	$ (425,450)	$ (425,450)	$ 4,267,288	$ 4,692,738

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2024

	Food Service Fund	Granada Project Fund	Totals
Assets			
Current Assets			
Cash and cash equivalents	$ 797,772	$ 1,299,052	$ 2,096,824
Due from other funds	2,264,113	82,463	2,346,576
Due from other governments	472,739	-	472,739
Other receivables	4,073	-	4,073
Inventories	116,229	-	116,229
Total current assets	3,654,926	1,381,515	5,036,441
Noncurrent Assets			
Food service equipment, net	381,004	-	381,004
Total noncurrent assets	381,004	-	381,004
Total assets	$ 4,035,930	$ 1,381,515	$ 5,417,445
Deferred Outflows of Resources			
Deferred amounts on pension liability	$ 328,000	$ -	$ 328,000
Deferred amounts on OPEB liabilities	25,409	-	25,409
Total deferred outflows of resources	$ 353,409	$ -	$ 353,409
Liabilities			
Current Liabilities			
Due to other funds	$ 2,640,966	$ -	$ 2,640,966
Accounts payable	142,643	92,727	235,370
Accrued salaries and benefits	3,122	-	3,122
Unearned revenues	66,582	-	66,582
Total current liabilities	2,853,313	92,727	2,946,040
Noncurrent Liabilities			
Net pension liability	1,820,000	-	1,820,000
Accrued compensated absences	47,489	-	47,489
OPEB liabilities	232,309	-	232,309
Total noncurrent liabilities	2,099,798	-	2,099,798
Total liabilities	$ 4,953,111	$ 92,727	$ 5,045,838
Deferred Inflows of Resources			
Deferred amounts on pension liability	$ 62,000	$ -	$ 62,000
Deferred amounts on OPEB liabilities	102,347	-	102,347
Total deferred inflows of resources	$ 164,347	$ -	$ 164,347
Net Position (Deficit)			
Net investment in capital assets	$ 381,004	$ -	$ 381,004
Unrestricted (deficit) position	(1,109,123)	1,288,788	179,665
Total net (deficit) position	$ (728,119)	$ 1,288,788	$ 560,669

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS
Year Ended June 30, 2024

	Food Service Fund	Granada Project Fund	Total
Operating Revenues			
Food service revenue	$ 945,584	$ -	$ 945,584
Rental income	-	18,000	18,000
Total operating revenues	945,584	18,000	963,584
Operating Expenses			
Salaries	767,952	-	767,952
Employee benefits	367,074	-	367,074
Food and supplies consumed	904,461	-	904,461
Other expenses	38,343	-	38,343
CAM expenses	-	112,570	112,570
Depreciation and amortization	61,860	-	61,860
Total operating expenses	2,139,690	112,570	2,252,260
Operating (loss) income	(1,194,106)	(94,570)	(1,288,676)
Nonoperating Revenues			
State subsidies for food service	203,805	-	203,805
State subsidy for social security payments	28,791	-	28,791
State subsidy for retirement payments	95,679	-	95,679
Federal subsidies	735,277	-	735,277
Value of U.S.D.A. commodities	168,134	-	168,134
Investment earnings	14,068	39,449	53,517
Total nonoperating revenues	1,245,754	39,449	1,285,203
Changes in net position	51,648	(55,121)	(3,473)
Net Position (Deficit) - July 1, 2023	(779,767)	1,343,909	564,142
Net Position (Deficit) - June 30, 2024	$ (728,119)	$ 1,288,788	$ 560,669

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
Year Ended June 30, 2024

	Food Service Fund	Granada Project Fund	Total
Cash Flows From Operating Activities			
Cash received from users	$ 959,840	$ 18,000	$ 977,840
Cash payments to employees for services	(500,409)	-	(500,409)
Cash payments for goods and services	(99,715)	(142,676)	(242,391)
Net cash provided by (used in) provided by operating activities	359,716	(124,676)	235,040
Cash Flows From Noncapital Financing Activities			
State subsidies	216,676	-	216,676
Federal subsidies	379,046	-	379,046
Net cash provided by noncapital financing activities	595,722	-	595,722
Cash Flows From Investing Activities			
Investment earnings	14,068	39,449	53,517
Net increase in cash and cash equivalents	796,318	(85,227)	711,091
Cash and Cash Equivalents:			
July 1, 2023	1,454	1,384,279	1,385,733
June 30, 2024	$ 797,772	$ 1,299,052	$ 2,096,824
Reconciliation of Operating (Loss) Income to Net Cash (Used in) Provided by Operating Activities:			
Operating (loss) income	$ (1,194,106)	$ (94,570)	$ (1,288,676)
Adjustments to reconcile operating income (loss) to net cash (used in) provided by operating activities:			
Depreciation	61,860	-	61,860
Value of donated commodities	168,134	-	168,134
(Increase) decrease in:			
Other accounts receivable	(1,309)	-	(1,309)
Inventories	(23,030)	-	(23,030)
Deferred outflows of resources	(71,660)	-	(71,660)
(Decrease) increase in:			
Internal balances	1,251,319	-	1,251,319
Accounts payable	134,891	(30,106)	104,785
Unearned revenues	15,565	-	15,565
Accrued compensated absences	8,243	-	8,243
Net pension liability	53,000	-	53,000
OPEB liabilities	10,701	-	10,701
Deferred inflows of resources	(53,892)	-	(53,892)
Net cash provided by (used in) operating activities	$ 359,716	$ (124,676)	$ 235,040
Supplemental Disclosure			
Noncash noncapital financing activity			
USDA donated commodities	$ 168,134	$ -	$ 168,134

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION
June 30, 2024

	Private-Purpose Trust Fund
Assets	
Cash and cash equivalents	$ 151,978
Investments	1,299,492
Total assets	$ 1,451,470
Liabilities	
Due to other funds	$ 198,815
Total liabilities	$ 198,815
Net Position	
Restricted	$ 1,252,655
Total net position	$ 1,252,655

See Notes to Financial Statements.

DERRY TOWNSHIP SCHOOL DISTRICT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year Ended June 30, 2024

	Private-Purpose Trust Fund
Additions	
Interest earned	$ 3,953
Contributions	23,000
Unrealized gain on investments	121,673
Total additions	148,626
Deductions	
Scholarships awarded	206,814
Change in net position	(58,188)
Net Position:	
July 1, 2023	1,310,843
June 30, 2024	$ 1,252,655

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Derry Township School District (the District) operates a public school system that encompasses one municipality in Dauphin County. The District operates one elementary school, one middle school and one high school. The District operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provisions of the School Laws of Pennsylvania. The governing body of the District is comprised of a board of nine school directors who are each elected for a four-year term. The daily operation and management of the District is carried out by the administrative staff of the District, headed by the Superintendent of Schools who is appointed by the Board of School Directors. Funding for the District is received from local, Commonwealth and Federal sources and must comply with the requirements of the various funding source agencies.

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

A. Reporting Entity

In evaluating the District as a reporting entity, management has addressed all potential component units which may or may not fall within the District's financial accountability. The criteria used by the District to evaluate the possible inclusion of related entities within its reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given case, the District reviews the applicability of the following criteria:

The District is financially accountable for:

Organizations that make up the legal District entity.

Legally separate organizations if District officials appoint a voting majority of the organizations' governing body and the District is able to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Impose its will: If the District can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization.

Financial benefit or burden: Exists if the District (1) is entitled to the organization's resources or (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization or (3) is obligated in some manner for the debt of the organization.

Organizations that are fiscally dependent on the District.

Fiscal dependency is established if the organization is unable to adopt its budget, levy taxes or set rates or charges, or issue bonded debt without approval by the District.

Based on the foregoing criteria, the District has no component entities that need to be included in the District's financial statements.

Note 1. Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

Joint Ventures: The District is a participant in several joint ventures, each of which is a separate legal entity that offers services to the District and its residents. These entities serve multiple school districts and municipalities and, therefore, are not included in this reporting entity as a component unit. These entities do not have taxing authority, but are required to adopt an annual budget, which is funded primarily by its members and others that use its services.

Dauphin County Area Vocational Technical School: The District is one of seven-member school districts of the Dauphin County Technical School (DCTS). The Vo-Tech School provides vocational-technical education to the constituents of all participating school districts. Member school districts are responsible for funding the major portion of the Vo-Tech School's operating budget. For the year ended June 30, 2024, Derry Township School District paid $587,380 for its estimated share of the operating budget. As of June 30, 2024, the Vo-Tech School's General Fund had total assets of $2,758,929 and total liabilities of $2,031,039. As of June 30, 2024, the Vo-Tech School had property and equipment net of accumulated depreciation of $24,880,012, and long-term liabilities of $40,658,309. The Vo-Tech School's outstanding balance on their Series of 2015 bond as of June 30, 2024, is $10,890,000.

The Board authorized the incurring of lease rental debt in connection with the Dauphin County Technical School, by entering into an agreement of lease and guaranty with Dauphin County Technical School, dated March 15, 2007. The Technical School constructed improvements and renovations and acquired equipment for the Technical School and has financed it by issuing $24,750,000 in School Lease Revenue Bonds, Series of 2007, dated March 15, 2007. These bonds were refinanced by the issuance of Series of 2015, dated March 15, 2015, in the amount of $19,005,000. This debt is supported by the full faith, credit and taxing power of the seven-member school districts who participate in the Technical School. Derry Township School District's original share of this debt was $3,170,034, which was based on the market valuation of all taxable real property in each school district.

The following is a schedule of principal and interest requirements to service the Lease Obligations - Dauphin County Technical School Bond requirements of the District:

	Vo-Tech Lease Obligation		
Years	Principal	Interest	Total
2025	$ 218,010	$ 70,381	$ 288,391
2026	227,234	60,974	288,208
2027	237,296	51,043	288,339
2028	247,358	40,623	287,981
2029	258,258	29,688	287,946
2030-2031	786,735	24,361	811,096
	$ 1,974,891	$ 277,070	$ 2,251,961

Note 1. Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

Capital Area Intermediate Unit: This Intermediate Unit provides support and services to students with special needs that cannot be provided by district staff.

Harrisburg Area Community College: Provides higher education services. All Dauphin County Schools provide support to reduce tuition for district residents who attend full time.

The most recent audited financial statements of these joint ventures are available for inspection at the District's business office.

B. Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities and Fund Financial Statements, which provide a more detailed level of financial information.

Government-wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the District as a whole. These statements include the financial activities of the primary government, 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 Statement of Net Position presents the financial condition of the governmental and business-type activities of the District at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities, and for the business-type activities 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 program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements: During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

Note 1. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental funds are those through which most governmental functions of the District are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds for the year ended June 30, 2024:

The General Fund is the operating fund of the District and is used to account for all financial resources, except those required to be accounted for in another fund.

The Capital Projects Funds are made up of the Capital Reserve Fund as well as the Capital Projects Fund. The Capital Reserve Fund was established by the Board in April 2008, to fund various future school projects. The annual funding level shall be adjusted based on a board approved "capital maintenance/growth plan" and shall not exceed three years of projected expenditures. Expenditures are limited to capital improvements, replacement of and additions to public works and improvements, for deferred maintenance thereof, and for the purchase or the replacement of school buses, and for no other purpose. The Capital Projects fund is comprised of two funds, including 1) established by the Board in 2019 and is used to account for and report financial resources that are restricted to expenditures for the acquisition, construction, or improvement of major capital facilities and 2) to account for the Bond Series of 2023 funds.

The Permanent Fund is a beneficial interest in a perpetual trust. The fund is legally restricted to the extent that only earnings, and not principal, are used for purposes that support the District's programs.

The Debt Service fund accounts for accumulation of resources for, and the payment of long-term debt principal, interest and related costs.

The Student Sponsored Activity Fund is set up in accordance with Section 511 of the PA School Code for student sponsored school organizations and publications which do not meet the criteria to be reported as custodial funds per GASB Statement No. 84 *Fiduciary Activities.*

Proprietary Funds focus on the determination of the changes in net position, financial position and cash flows. Proprietary funds are classified as enterprise or internal service; the District has no internal service funds.

Enterprise Funds are used to account for any activity for which a fee is charged to external users for goods or services. The District reports the following enterprise funds:

The Food Service Fund accounts for the financial transactions related to food service operations.

The Granada Project Fund accounts for financial transactions related to facility rental operations.

Note 1. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (Continued)

Fiduciary Fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the District under a trust agreement for individuals, private organizations, or other governments and are, therefore, not available to support the District's own programs. The District's only trust funds are private purpose trust funds which account for scholarship programs for students.

D. Measurement Focus and Basis of Accounting

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Net position (total assets, plus deferred outflows of resources, less total liabilities, less deferred inflows of resources) is used as a practical measure of economic resources and the operating statement includes all transactions and events that increased or decreased net position. Depreciation is charged as expense against current operations and accumulated depreciation is reported on the Statement of Net Position.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers tax revenue to be available if collected within 60 days of the end of the fiscal period. Revenue from Federal, state and other grants designated for payment of specific School District expenditures are recognized when the related expenditures are incurred; accordingly, when such funds are received, they are recorded as deferred revenues until earned. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Note 1. Summary of Significant Accounting Policies (Continued)

E. Budgets and Budgetary Accounting

An operating budget is adopted prior to the beginning of each year for the General Fund on a modified accrual basis of accounting. The General Fund is the only fund for which a budget is legally required.

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

The District, before levying annual school taxes, is required to prepare an operating budget for the succeeding fiscal year.

The District is required to publish notice by advertisement, at least once in two newspapers of general circulation in the municipality in which it is located, and within 15 days of final action, that the proposed budget has been prepared and is available for public inspection at the administrative office of the District.

Notice that public hearings will be held on the proposed operating budget must be included in the advertisement; such hearings are required to be scheduled at least 10 days prior to when final action on adoption is taken by the Board.

Legal budgetary control is maintained at the sub-function/major object level. The Board may make transfers of funds appropriated to any particular item of expenditure by legislative action in accordance with the Pennsylvania School Code. Management may amend the budget at the sub-function/sub-object level without Board approval. Appropriations lapse at the end of the fiscal period. Budgetary information reflected in the financial statements is presented at or below the level of budgetary control and includes the effect of approved budget amendments. The Board made no supplemental budgetary appropriations throughout the year.

In order to preserve a portion of an appropriation for which an expenditure has been committed by a purchase order, contract or other form of commitment, an encumbrance is recorded. Encumbrances outstanding at year end are reported in the fund financial statements as a committed fund balance.

Included in the General Fund budget are program budgets as prescribed by the Federal and state agencies funding the program. These budgets are approved on a program-by-program basis by the Federal and state funding agencies.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Fund Balance

Cash and Cash Equivalents and Investments: Cash includes all demand deposits, petty cash, savings, money market accounts and Certificates of Deposit owned by the District. Investments include repurchase agreements, investment trusts which mature at a future date, mutual funds and United States Treasury Notes. Investments are stated at fair value. Accrued interest is reflected as "other receivables" on the balance sheet.

The District is authorized by Sec. 440.1 of the Public School Code of 1949, as amended, to invest in United States Treasury Bills, short-term obligations of the United States Government or its agencies and instrumentalities, or in deposits, in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation (FDIC) or the Federal Savings and Loan Insurance Corporation (FSLIC) or the National Credit Union Share Insurance Fund (NCUSIF), to the extent that such accounts are so insured, and for any amounts above the insured maximums, provided that approved collateral as required by provisions of Act No. 72 of the Commonwealth of Pennsylvania are pledged by the depository.

For purposes of these financial statements, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Interfund Balances: On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payable." These amounts are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Inventory: On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are based upon the latest invoice price, which approximates cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. Inventories of the governmental funds and enterprise fund are expensed when used.

Prepaid Expenses: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items (consumption method) in both the government-wide and fund financial statements.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Fund Balance (Continued)

Capital Assets: General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide Statement of Net Position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide Statement of Net Position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The District maintains a capitalization threshold of $5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except land, land improvements and construction-in-progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings and improvements	20-50 years	N/A
Furniture and equipment	5-15 years	5-12 years
Vehicles	8-10 years	N/A

Deferred Outflows of Resources - Pensions and Other Post-Employment Benefits: The District recognizes deferred outflows of resources, which represent a consumption of net assets that is applicable to a future reporting period and so will not be recognized as an outflow of resources (expense) until that time. The District has identified these items in subsequent notes to the financial statements.

Deferred Outflows of Resources - Deferred Amounts on Refunding Debt: The District recognizes the difference between the re-acquisition price and the net carrying amount of the old debt as a deferred outflow which is a component of interest expense over the remaining life of the old or new debt, whichever is shorter.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Fund Balance (Continued)

Long-Term Obligations: In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business-type activity columns in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period incurred.

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

Leases: The District is a lessee for non-cancellable leases of equipment. A lease liability and an intangible right-to-use lease asset is recognized in the government-wide financial statements.

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

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term and (3) lease payments. The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

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

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Compensated Absences: Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the District's past experience of making termination payments. The compensated absence liability is reported on the government-wide financial statements.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Fund Balance (Continued)

Pensions: Substantially all full-time and qualifying part-time employees of the District participate in a cost sharing, multiple employer defined benefit pension plan. 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) and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits: In the government-wide financial statements, the District recognizes the costs and liabilities associated with post-employment benefits other than pension compensation. The District participates in two plans, the first is a single employer plan administered by the District. The Plan provides retiree health, vision, dental care and prescription drug benefits for eligible, retired employees and their qualified spouses/beneficiaries. The District estimates the cost of providing these benefits through an actuarial valuation.

The District also participates in a governmental cost sharing, multiple employer other post-employment benefit plan (OPEB) with PSERS for all eligible retirees who qualify and elect to participate. For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Public School Employees' Retirement System (PSERS) and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Fund Balance (Continued)

Other Post-Employment Benefits (Continued):

The balance of the District's OPEB liabilities and related deferred outflows/inflows of resources at June 30, 2024, are as follows:

	Governmental Activities	Business-Type Activities	Total
OPEB Liabilities			
District's Single Employer Plan	$ 7,757,140	$ 158,309	$ 7,915,449
PSERS Cost Sharing Plan	3,624,000	74,000	3,698,000
Total	$ 11,381,140	$ 232,309	$ 11,613,449
Deferred Outflows of Resources			
District's Single Employer Plan	$ 578,660	$ 11,809	$ 590,469
PSERS Cost Sharing Plan	665,400	13,600	679,000
Total	$ 1,244,060	$ 25,409	$ 1,269,469
Deferred Inflows of Resources			
District's Single Employer Plan	$ 4,172,182	$ 85,147	$ 4,257,329
PSERS Costs Sharing Plan	844,800	17,200	862,000
Total	$ 5,016,982	$ 102,347	$ 5,119,329

Additional disclosures related to other post-employment benefits of the School's Single Employer Plan and PSERS Cost Sharing Plan can be found in subsequent notes to the financial statements.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Fund Balance (Continued)

Deferred Inflows of Resources - Unearned Revenues: The District recognizes property tax revenues when they become available. Available includes those property taxes expected to be collected within 60 days after year end. Those property taxes expected to be collected beyond 60 days after year end are shown as deferred revenue in the fund financial statements. Governmental funds also defer revenues in connection with resources that have been received, but not yet earned.

Deferred Inflows of Resources - Pensions and Other Post-Employment Benefits: The District recognizes deferred inflows of resources, which represent an acquisition of net assets that is applicable to a future reporting period and so will not be recognized as an inflow of resources (revenue) until that time. The District has identified these items in subsequent notes to the financial statements.

Government-wide Net Position: Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. The District's net position is composed of the following:

Net Investment in Capital Assets: Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of these assets.

Restricted: Represents amounts with external constraints placed on the use of these resources or imposed through constitutional provisions or enabling legislation. Restricted net position for the governmental activities is composed of the following:

	Amount
Capital improvements	$ 3,771,749
Student sponsored activities	199,049
Beneficial interest in perpetual trust (nonexpendable)	53,896,929
Total restricted net position	$ 57,867,727

There were no restrictions placed on net position for the business-type activities.

Unrestricted: The difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not reported in net investment in capital assets or as restricted net position.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources as they are needed.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Fund Balance (Continued)

Fund Balances: In the governmental fund financial statements, fund balances are classified as follows:

Non-spendable: Represents amounts that cannot be spent either because they are in non-spendable form (such as inventory or prepaids) or because they are legally or contractually required to be maintained intact (such as notes receivable or principal of a permanent fund).

Restricted: Represents amounts with external constraints placed on the use of these resources (such as grantors, bondholders and higher level of government) or imposed through constitutional provisions or enabling legislation.

Committed: Represents amounts that can only be used for specific purposes imposed by a formal action of the District's highest level of decision making authority, the Board. Committed resources cannot be used for any other purpose unless the Board removes or changes the specific use by taking the same formal action that imposed the constraint originally.

Assigned: Represents amounts the District intends to use for specific purposes as expressed by the Board or an official delegated the authority. The Board has delegated the authority to assign fund balances to the Business Manager. The District does not have any amounts that are assigned.

Unassigned: Represents amounts that are available for any purpose, reported only in the General Fund.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expensed is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance and unassigned fund balance.

The District's policy is to maintain eight percent (8%) of annual budgeted operating expenditures for the next fiscal year as its maximum general fund unassigned fund balance.

The following schedule provides information about the specific fund balance classification by fund:

	General Fund	Capital Projects Fund	Student Sponsored Activity Fund	Permanent Fund	Total
Nonspendable					
Inventory	$ 70,722	$ -	$ -	$ -	$ 70,722
Prepaid expenses	132,684	-	-	-	132,684
Beneficial interest in perpetual trust	-	-	-	53,896,929	53,896,929
Restricted					
Capital improvements	-	21,250,982	-	-	21,250,982
Student sponsored activities	-	-	199,049	-	199,049
Committed					
Health benefits	2,000,000	-	-	-	2,000,000
Retirement stabilization	500,000	-	-	-	500,000
Capital planning	10,600,000	-	-	-	10,600,000
Unassigned	6,005,835	-	-	-	6,005,835
Total	$ 19,309,241	$ 21,250,982	$ 199,049	$ 53,896,929	$ 94,656,201

Note 1. Summary of Significant Accounting Policies (Continued)

G. New Accounting Pronouncements

The following list reflects only those pronouncements initially effective in the current or upcoming reporting periods which based on our review, may be applicable to the District's reporting requirements.

Following are descriptions of significant pronouncements that were considered or initially selected during the year ended June 30, 2023:

GASB Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*, defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements.

The following are descriptions of accounting pronouncements which will be considered for implementation during subsequent fiscal years, with modified effective dates as established by GASB Statement No. 95:

GASB Statement No. 101, *Compensated Absences*, will be effective for the District beginning with its year ending June 30, 2025, (fiscal years beginning after December 15, 2023). This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.

GASB Statement No. 102, *Certain Risk Disclosures*, will be effective for the District beginning with its year ending June 30, 2025 (fiscal year beginning after June 15, 2024). This Statement establishes financial reporting requirements to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

GASB Statement No. 103, *Financial Reporting Model Improvements*, will be effective for the District beginning with its year ending June 30, 2026 (fiscal years beginning after June 15, 2025). This Statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement addresses requirements relating to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, major component unit information and budgetary comparison information.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, will be effective for the District beginning with its year ending June 30, 2026 (fiscal years beginning after June 15, 2025). This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures. Lease assets, subscription assets, intangible right-to-use assets and intangible assets should be disclosed separately by major class of underlying asset within the note disclosures. This Statement also requires additional disclosures for capital assets held for sale.

Note 1. Summary of Significant Accounting Policies (Continued)

H. Other

Encumbrances: Encumbrances at year end are reported in the fund financial statements as restricted or committed fund balances since they do not constitute expenditures or liabilities but serve as authorization for expenditures in the subsequent year.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant estimates used in preparation of these financial statements include depreciation, compensated absences, pension-related items and other post-employment benefits. Accordingly, actual results could differ from those estimates.

Subsequent Events: In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through February 7, 2025, the date that the financial statements were available to be issued.

Note 2. Deposits and Investments

Under Section 440.1 of the Public School Code of 1949, as amended, the District is permitted to invest funds consistent with sound business practices in the following types of investments:

- U.S. Treasury Bills
- Short-term obligations of the U.S. Government or its agencies or its instrumentalities
- Deposits in savings accounts or time deposits or share accounts of institutions insured by:
    1. The Federal Deposit Insurance Corporation (FDIC), or
    2. The Federal Savings and Loan Insurance Corporation (FSLIC), or
    3. The National Credit Union Share Insurance Fund (NCUSIF) to the extent that such accounts are so insured, and for any amounts above maximum insurable limits, provided that approved collateral as provided by law shall be pledged by the depository
- Obligations of (a) the United States of America or its agencies or instrumentalities backed by the full-faith and credit of the United States of America, and (b) the Commonwealth of Pennsylvania, or instrumentalities thereof, backed by the full-faith and credit of these political subdivisions
- Shares of investment companies whose investments are restricted to the above categories

The deposit and investment policy of the District adheres to state statutes and prudent business practices. There were no deposit or investment transactions during the year that were in violation of either state statutes or the policy of the District.

Deposits: Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank default, the District's investments may not be returned to it. A summary of the District's deposits at June 30, 2024, are shown below:

	Carrying Amount	Bank Balance	Financial Institution
Insured (FDIC)	$ 250,000	$ 250,000	First National Bank
Insured (FDIC)	9,747	9,747	WSFS Institutional Services
Uninsured, collateralized in accordance with Act 72	15,381,765	16,127,474	First National Bank
	$ 15,641,512	$ 16,387,221	

Act 72 of 1971, as amended, is an act standardizing the procedures for pledges of assets to secure deposits of public funds with banking institutions pursuant to other laws; establishing a standard rule for the types, amounts and valuations of assets eligible to be used as collateral for deposits of public funds; permitting assets to be pledged against deposits on a pooled basis and authorizing the appointment of custodians to act as the pledgers of the assets.

As of June 30, 2024, the District has $10,272 of petty cash on hand.

Note 2. Deposits and Investments (Continued)

Investments

It is the District's investment policy to optimize its return through investment of cash balances in such a way as to minimize non-invested balances and to maximize return on investments. The primary objectives of investment activities, in priority order, shall be:

1. Legality - All investments shall be made in accordance with applicable laws of Pennsylvania.
2. Safety - Safety of principal shall be of highest priority. Preservation of capital in the portfolio of investments shall be ensured through the mitigation of credit risk and interest rate risk.
3. Liquidity - Investments shall remain sufficiently liquid to meet all operating requirements that are reasonably anticipated. A fiscal year operations anticipated cash flow shall be developed so that investments can be made as early as possible, with maturities concurrent with anticipated cash demands.
4. Yield - Investments shall be made with the objective of attaining a market-average rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

At June 30, 2024, the District had investments with PSDLAF:

	Credit Rating	Weighted Avg. Maturity in Years	Carrying Value
Pennsylvania School District Liquid Asset Fund (PSDLAF)			
PSDMAX	AAAm	0.1425	$ 25,829,412

The PSDMAX fund is a 2a7-like pool. The amortized cost, which approximates fair value of the pool, is determined by the pool's share price. The District has an investment in a qualified investment pool with the Pennsylvania School District Liquid Asset Fund (PSDLAF). Except for direct deposits from the Commonwealth, investments in the PSDLAF/Max account are subject to a 14-day minimum holding period, and to penalty for early withdrawal. This requirement has been waived by the trust since inception. The District has no regulatory oversight for the pool, which is governed by the Board of Trustees and is administered by PMA Financial Network, Inc. The pool is audited annually by PricewaterhouseCoopers, LLP, an independently elected public official.

As of June 30, 2024, the James L. Fillmore Scholarship Trust Fund (contained within the fiduciary fund - private purpose trust fund), to be used to provide scholarships for students to attend the University of Cincinnati, had the following investments:

Investments	Fair Value
Money market fund	$ 70,549
Fixed income certificate of deposits	199,303
Mutual funds	837,711
Common stock	88,586
Exchange traded funds	103,343
Total investments	$ 1,299,492

Note 2. Deposits and Investments (Continued)

Investments (Continued)

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

Common Stocks, Mutual Funds and Exchange Traded Funds: The fair value of common stocks and mutual funds are based on closing market prices for the identical security as reported in active markets. These investments are reported at fair value as Level 1 investments under GASB Statement No. 72.

Money Market Funds: Fixed income securities do not always trade on a daily basis so the fair values of each security are dependent upon various pricing models that incorporate benchmark yields, interest rates, credit risk, broker-dealer quotes and other valuation processes. These investments are reported at fair value as a Level 2 investment under GASB Statement No. 72.

Note 3. Beneficial Interest in a Perpetual Trust

The District is named the beneficiary in a perpetual trust, which originated from a bequest by Milton S. Hershey in 1946, and is administered by Fulton Bank, NA. The perpetual trust is to pay income to the District quarterly, and the District is to use the funds for such purpose as determined by the Board. The funds in the trust are restricted and are not available to the District, except for distributions made from the trust to the District per the trust agreement and state law governing perpetual trusts. Assets of the perpetual trust are restricted in the Statement of Net Position and designated as non-spendable in the governmental funds balance sheet. The assets are recorded at fair value. Income less trustee fees and changes in fair value of the perpetual trust are recorded as investment earnings. The following is a summary of the transactions for the year ended June 30, 2024:

		Amount
Balance at July 1, 2023	$	48,134,693
Net investment gain		7,788,765
Trustee fees		(178,373)
Transfers to general fund		(1,848,156)
Balance at June 30, 2024	$	53,896,929

The assets of the perpetual trust are categorized as Level 3. Financial assets valued using level 3 inputs are based on significant unobservable inputs and have the lowest priority. According to FASB ASC 820-10-35-58, if an organization will never be able to redeem its investment at the net asset value per share (as in a perpetual trust), the measurement should be categorized as a Level 3 fair value measurement.

Note 4. Property Taxes

Based upon assessed valuations provided by the County, the District bills and collects its own property taxes. The schedule for property taxes levied for 2023-2024, is as follows:

July 1, 2023	Tax levy date
Through August 31, 2023	2% discount
September 1 - October 31, 2023	Face payment period
November 1 - December 31, 2023	10% penalty period
January 1, 2024	Lien filing date

The District's tax rate for all purposes in 2023-2024 was 19.9595 mills ($19.9595 per $1,000 assessed valuation). Refunds on payments of prior year taxes are classified as Other Debt Service items under the Commonwealth of Pennsylvania's accounting system. Current tax collections for the District were approximately 99% of the total tax levy.

Note 5. Taxes Receivable, Deferred Inflows of Resources and Estimated Uncollectible Taxes

A summary of the taxes receivable and related accounts at June 30, 2024, are as follows:

	Amount
Uncollected Taxes	$ 4,121,331
Estimated uncollectible taxes	(2,359,348)
Taxes Receivable - Net	$ 1,761,983
Taxes to be collected within 60 days	$ 1,469,007
Deferred inflows of resources - delinquent property taxes	292,976
Taxes Receivable - Net	$ 1,761,983

Note 6. Interfund Receivables and Payables and Transfers

Individual fund receivable and payable balances at June 30, 2024, are as follows:

Fund	Interfund Receivables	Interfund Payables
Governmental Funds		
General	$ 2,839,781	$ 4,614,926
Capital projects	2,768,350	500,000
Proprietary Funds		
Food service	2,264,113	2,640,966
Granada project	82,463	-
Fiduciary Fund		
Private purpose trust	-	198,815
	$ 7,954,707	$ 7,954,707

In order to take advantage of higher interest rates, the District holds all of the cash for each fund in one account. They make monthly transfers to cover the expenses of each fund. The balances in the interfund receivables are the amount of cash belonging to that fund in the general fund account.

All interfund receivable/payable balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made. All balances are expected to be repaid within the following year.

Individual fund transfers during the fiscal year ended June 30, 2024, are as follows:

Fund	Transfers In	Transfers Out
Governmental Funds		
General	$ 1,848,157	$ 5,064,425
Capital projects	1,000,000	-
Permanent	-	1,848,157
Debt service	4,064,425	-
	$ 6,912,582	$ 6,912,582

Transfers and payments within the District are substantially for purposes of funding capital projects and asset acquisitions or maintaining debt service on a routine basis. Transfers are made from the general fund to the food service fund for the operation of the school's cafeteria program. Transfers are made from the general fund to the capital projects fund to provide funding for future projects. Transfers are made from the permanent fund to the general fund for investment earnings of the fund. Resources are accumulated in a fund to support and simplify the administration of various projects or programs.

Note 7. Capital Assets

Capital asset activity for the year ended June 30, 2024, was as follows:

	July 1, 2023	Increases	Decreases	June 30, 2024
Governmental Activities:				
Capital assets, not being depreciated				
Land	$ 1,047,274	$ -	$ -	$ 1,047,274
Construction-in-progress	61,219	736,218	61,219	736,218
Total capital assets not being depreciated	1,108,493	736,218	61,219	1,783,492
Capital and right-to-use assets being depreciated/amortized				
Site improvements	10,730,724	697,982	-	11,428,706
Buildings and building improvements	119,557,604	481,876	9,635	120,029,845
Furniture and equipment	32,190,014	1,932,907	1,686,041	32,436,880
Right-to-use leased equipment	78,462	-	78,462	-
Right-to-use subscription assets	732,773	-	76,824	655,949
Total capital and right-to-use assets being depreciated/amortized	163,289,577	3,112,765	1,850,962	164,551,380
Less accumulated depreciation/amortization				
Site improvements	8,207,662	498,583	-	8,706,245
Buildings and building improvements	61,239,305	3,161,785	-	64,401,090
Furniture and equipment	28,971,628	736,164	1,686,041	28,021,751
Right-to-use subscription assets	235,242	158,418	-	393,660
Total accumulated depreciation/amortization	98,653,837	4,554,950	1,686,041	101,522,746
Total capital and right-to-use assets being depreciated/amortized - net	64,635,740	(1,442,185)	164,921	63,028,634
Total Governmental Activities, Capital and Right-to-use Assets - Net	$ 65,744,233	$ (705,967)	$ 226,140	$ 64,812,126
Business-Type Activities				
Capital assets being depreciated				
Equipment	$ 2,368,636	$ 173,188	$ -	$ 2,541,824
Less accumulated depreciation				
Equipment	2,098,960	61,860	-	2,160,820
Business-Type Activities, Capital Assets - Net	$ 269,676	$ 111,328	$ -	$ 381,004

Note 7. Capital Assets (Continued)

Depreciation on equipment was charged to functions/programs of the primary government as follows:

	Amounts
Governmental Activities:	
Instruction	$ 2,814,188
Instructional student support	545,841
Administrative and financial support services	494,704
Operation and maintenance of plant services	328,911
Pupil transportation	221,287
Student activities	149,022
Other community services	997
Total governmental activities	4,554,950
Business-Type Activities	
Food service	61,860
Total School District	$ 4,616,810

Note 8. Long-Term Obligations

A summary of the reporting entity's long-term obligations as of June 30, 2024, and transactions during the year then ended follows:

	July 1, 2023	Increases	Decreases	June 30, 2024	Due within one year
Governmental activities:					
Bonds and notes payable					
Series A of 2015	$ 1,270,000	$ -	$ 1,270,000	$ -	$ -
Series of 2016	445,000	-	445,000	-	-
Series A of 2019	1,925,000	-	10,000	1,915,000	40,000
Series B of 2019	1,555,000	-	-	1,555,000	-
Series C of 2019	4,900,000	-	1,520,000	3,380,000	3,380,000
Series of 2021	4,475,000	-	90,000	4,385,000	30,000
Series A of 2021	1,013,000	-	1,000	1,012,000	1,000
Series of 2023	-	14,995,000	-	14,995,000	5,000
Net premium on bonds	266,220	727,977	177,278	816,919	-
Total bonds and notes payable	15,849,220	15,722,977	3,513,278	28,058,919	3,456,000
Financed purchase agreements payable	627,351	901,783	326,716	1,202,418	375,763
Leases payable	79,903	-	79,903	-	-
Subscription liabilities	492,538	-	230,293	262,245	196,146
Compensated absences	1,441,823	-	33,667	1,408,156	-
Total governmental activities long-term obligations	$ 18,490,835	$ 16,624,760	$ 4,183,857	$ 30,931,738	$ 4,027,909
Business-type activities:					
Compensated absences	$ 39,246	$ 8,243	$ -	$ 47,489	$ -
Total business-type activities long-term obligations	$ 39,246	$ 8,243	$ -	$ 47,489	$ -

General Obligation Bonds - Series A of 2015 - On November 23, 2015, the District authorized the issuance of General Obligation Bonds, Series A of 2015, in the aggregate principal amount of $6,120,000. The proceeds of the bonds were used to provide funds to: (1) advance refund a portion of the outstanding General Obligation Bonds, Series of 2008 of the District and (2) pay the costs of issuing the bonds. A portion of the proceeds was irrevocably deposited in an escrow fund maintained by Manufacturers and Traders Trust Company. These proceeds were used to purchase certain United States Treasury Securities, which will mature and earn interest to provide for all future debt service on the refunded portion of the Series 2008 bonds. As a result, a portion of the Series 2008 bonds are considered defeased and the District has removed a portion of the liability from its accounts. The outstanding principal of the defeased bonds was $5,875,000 at June 30, 2018, and this amount was paid in full during the year ending June 30, 2019. The advanced refunding reduced total debt service payments by $712,639 over the next 9 years. This results in an economic gain (the difference between present value of the debt service payments on the old and new debt) of $674,897. The Bonds bear interest rates that shall not exceed 4.00%; the initial rate is 1.00%. The bonds mature serially in amounts ranging from $170,000 to $2,230,000 through 2024.

Note 8. Long-Term Obligations (Continued)

General Obligation Bonds - Series of 2016 - On February 22, 2016, the District authorized the issuance of General Obligation Bonds, Series of 2016, in the aggregate principal amount of $7,200,000. The proceeds of the bonds were used to provide funds for: (1) the current refunding of the general obligation bonds, series of 2011 of the District and (2) pay the costs of issuing the bonds. The refunding reduced total debt service payments by $269,880 over the next 9 years. This results in an economic gain (difference between present value of the debt service payments on the old and new debt) of $267,605. The Bonds bear interest rates that shall not exceed 4.00%; the initial rate is 0.37%. The bonds mature serially in amounts ranging from $255,000 to $1,360,000 through 2023.

General Obligation Notes - Series A of 2019 - On December 17, 2018, the District authorized the issuance of General Obligation Notes, Series A of 2019, in the aggregate principal amount of $3,310,000. The proceeds of the notes were used to provide funds to: (1) the current refunding of the outstanding General Obligation Bonds, Series of 2012, of the District; (2) the current refunding of a portion of the outstanding General Obligation Bonds, Series A of 2012, of the District; (3) various capital projects of the District and (4) pay the costs of issuing the notes. The economic loss on the refunding of the 2012, and 2012A bonds was $165,934. The Notes bear interest rates that shall not exceed 4.00%; the initial rate is 1.78%. The notes mature serially in amounts ranging from $10,000 to $1,685,000 through 2026. On January 25, 2021, the District issued General Obligation Bond - Series A of 2021 to partially refund these bonds.

General Obligation Notes - Series B of 2019 - On December 17, 2018, the District authorized the issuance of General Obligation Notes, Series B of 2019, in the aggregate principal amount of $1,555,000. The proceeds of the notes were used to provide funds to: (1) various capital projects of the District and (2) pay the costs of issuing the notes. The Notes bear an interest rate of 3.5%. The notes are not subject to redemption prior to maturity and are scheduled to mature in May 2026.

General Obligation Notes - Series C of 2019 - On December 20, 2019, the District authorized the issuance of General Obligation Notes, Series C of 2019, in the aggregate principal amount of $9,030,000. The proceeds of the notes were used to provide funds to: (1) the current refunding of the outstanding General Obligation Bonds, Series of 2014, of the District and (2) pay the costs of issuing the bonds. The economic gain on the refunding of the 2014 bonds was $421,150. The bonds bear interest rates that shall not exceed 4.00%, the initial rate is 1.20%. The bonds mature serially in amounts ranging from $45,000 to $3,380,000 through 2024.

General Obligation Notes - Series of 2021 - On January 25, 2021, the District authorized the issuance of General Obligation Notes, Series of 2021, in the aggregate principal amount of $4,815,000. The proceeds of the notes were used to provide funds to: (1) the current refunding of the outstanding General Obligation Bonds, Series A of 2012, and Series of 2015, and a portion of the General Obligation Bonds, Series A of 2015, of the District and (2) pay the costs of issuing the notes. The Notes bear an interest rate of 1.38%. The Notes mature serially in amounts ranging from $30,000 to $2,625,000 through 2028.

Note 8. Long-Term Obligations (Continued)

General Obligation Bonds - Series A of 2021 - On January 25, 2021, the District authorized the issuance of General Obligation Bonds, Series A of 2021, in the aggregate principal amount of $1,015,000. The proceeds of the Bonds were used to advance refund the District's outstanding General Obligation Notes, Series A of 2019 and to pay for the cost of issuance. A portion of the proceeds was irrevocably deposited in a trust with an escrow agent. These proceeds were used to purchase certain United States Treasury Securities, which will mature and earn interest to provide for all future debt service on the refunded portion of the Series A of 2019 bonds. As a result, a portion of the Series A of 2019 bonds are considered defeased and the District has removed a portion of the liability from its accounts. The outstanding principal of the defeased bonds is $910,000 as of June 30, 2021. The economic loss on the refunding of the bonds was $39,914. The Notes bear an interest rate of 1.25%. The bonds mature serially in amounts ranging from $1,000 to $1,010,000 through 2027.

General Obligation Bonds - Series of 2023 - On November 29, 2023, the District authorized the issuance of General Obligation Bonds, Series of 2023, in the aggregate principal amount of $14,995,000. The proceeds of the bonds will be used to pay for various capital projects as determined by the District. The Bonds bear interest rates that shall not exceed 5.25%; the initial rate is 3.75%. The bonds mature serially in amounts ranging from $380,000 to $1,715,000 through 2040.

The following is a schedule of principal and interest requirements to service the general long-term debt of the District:

	General Obligation Debt		
Years	Principal	Interest	Total
2025	$ 3,456,000	$ 1,019,932	$ 4,475,932
2026	3,521,000	950,718	4,471,718
2027	3,640,000	828,670	4,468,670
2028	1,655,000	779,539	2,434,539
2029	800,000	736,650	1,536,650
2030-2034	5,280,000	2,979,000	8,259,000
2035-2039	7,220,000	1,394,512	8,614,512
2040	1,670,000	43,837	1,713,837
	$ 27,242,000	$ 8,732,858	$ 35,974,858

Note 8. Long-Term Obligations (Continued)

Financed Purchase Agreements Payable

The District leases computers which are located throughout the District. The related lease agreements qualify as capital leases, and accordingly, these transactions are recorded at the present values of related future, minimum lease payments as of the inception date. All lease-purchase obligations are funded by the General Fund.

The assets acquired through financed purchase agreements are as follows:

		Amount
Assets		
Computers	$	3,586,787
Less accumulated depreciation		(2,384,368)
Total computers - net book value	$	1,202,418

The following is a schedule of the future, minimum lease payments due under the financed purchase agreements as of June 30, 2024:

Years		Amount
2024-2025	$	375,762
2025-2026		375,762
2026-2027		225,446
2027-2028		225,445
Total present value of minimum lease payments	$	1,202,418

Leases Payable

The District leased equipment for certain District offices and buildings. Leases payables are fully funded by the general fund and were fully paid off as of June 30, 2024.

Subscription Based Information Technology Arrangements (SBITA) Liabilities

The District enters into various arrangements for administrative and educational software and other information technology. Many of the software and information technology arrangements are for a term of one year or less. However, the District also enters into arrangements that are for greater than one year which require accounting for and reporting of a right-to-use subscription asset and liability. These terms range from two to four years in length.

The District's subscription based information technology arrangements contain scheduled annual payments with expiration dates extending through 2026. Payments of the subscription liability are primarily funded by the general fund.

Note 8. Long-Term Obligations (Continued)

Subscription Based Information Technology Arrangements (SBITA) Liabilities (Continued)

The following is a schedule of future minimum subscription liability payments for agreements with initial or remaining terms in excess of one year as of June 30, 2024:

Year ending June 30:	Principal	Interest	Total
2025	$ 196,146	$ 5,293	$ 201,439
2026	66,099	1,334	67,433
	$ 262,245	$ 6,627	$ 268,872

Compensated Absences

Under the terms of the District's employment policies, employees are reimbursed for accrued vacation upon retirement or other termination of employment. The reimbursement rate is established by the employment contract and varies by employee classification. In addition, employees are granted sick days per school year, and any unused sick days are permitted to be carried over to future years. Upon retirement from the District, employees are reimbursed for accumulated sick days equal to the number of unused days multiplied by an amount established by the employment contract. The employees are also offered options regarding retirement payouts as prescribed in the contract if certain conditions are met. The total liability for accrued vacation, sick leave and retirement bonuses has been reflected in the Statement of Net Position.

Note 9. Defined-Benefit Pension Plan

Plan Description

PSERS (Pennsylvania Public School Employee's Retirement System or the System) 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

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

Act 5 of 2017 (Act 5) introduced a hybrid benefit with two membership classes and a separate defined contribution plan for individuals who become new members on or after July 1, 2019. Act 5 created two new hybrid membership classes, Membership Class T-G (Class T-G) and Membership Class T-H (Class T-H) and the separate defined contribution membership class, Membership Class DC (Class DC). To qualify for normal retirement, Class T-G and Class T-H members must work until age 67 with a minimum of 3 years of credited service. Class T-G may also qualify for normal retirement by attaining a total combination of age and service that is equal to or greater than 97 with a minimum of 35 years of credited service.

Benefits are generally between 1% and 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members, whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Note 9. Defined-Benefit Pension Plan (Continued)

Benefits Provided (Continued)

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

Contributions

Member Contributions:

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

Member Contribution Rates				
Membership Class	**Continuous Employment Since**	**Defined Benefit (DB) Contribution Rate**	**DC Contribution 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% base rate with shared risk provision	N/A	Prior to 7/1/21: 7.50% After 7/1/21: 8.00%
T-F	On or after July 1, 2011	10.30% base rate with shared risk provision	N/A	Prior to 7/1/21: 10.30% After 7/1/21: 10.8%
T-G	On or after July 1, 2019	5.50% base rate with shared risk provision	2.75%	Prior to 7/1/21: 8.25% After 7/1/21: 9.00%
T-H	On or after July 1, 2019	4.50% base rate with shared risk provision	3.00%	Prior to 7/1/21: 7.50% After 7/1/21: 8.25%
DC	On or after July 1, 2019	N/A	7.50%	7.50%

Shared Risk Program Summary				
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%

Employer Contributions:

The District's contractually required contribution rate for the fiscal year ended June 30, 2024, was 33.36% 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. Included in the District's contractually required contribution rate is the Act 5 contribution rate totaling an estimated 0.27%.

Note 9. Defined-Benefit Pension Plan (Continued)

Contributions (Continued)

Employer Contributions (Continued):

The District is required to pay the entire contribution and will be reimbursed by the Commonwealth in an amount equal to the Commonwealth's share as determined by the income aid ratio (as defined in Act 29 of 1994), which is at least one-half of the total District's rate. The District's contributions to the Plan, relating to pension benefits, for the year ended June 30, 2024, was $10,521,108, and is equal to the required contribution for the year. For the year ended June 30, 2024, the District recognized gross retirement subsidy revenue from the Commonwealth in the amount of $5,302,257.

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

At June 30, 2024, the District reported a liability of $90,975,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2022 to June 30, 2023. The District's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2024, the District's reported proportion was 0.2045%, which was an increase of 0.0058% from its proportion reported as of June 30, 2023.

For the year ended June 30, 2024, the District recognized pension expense of $7,595,000. At June 30, 2024, 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	$ 21,000	$ 1,246,000
Changes in assumptions	1,357,000	-
Net difference between projected and actual investment earnings	2,574,000	-
Changes in proportion	1,925,000	1,830,000
Contributions subsequent to the measurement date	10,521,000	-
	$ 16,398,000	$ 3,076,000

Note 9. Defined-Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expense, Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

$10,521,000 is reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:	Total
2025	$ 522,000
2026	(1,954,000)
2027	3,375,000
2028	858,000
	$ 2,801,000

Actuarial Assumptions

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

- Valuation Date - June 30, 2022
- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 7.00%, includes inflation at 2.50%.
- Salary growth - Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates 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.
- The discount rate used to measure the Total Pension Liability was 7.00% as of June 30, 2022 and as of June 30, 2023.
- Demographic and economic assumptions approved by the Board for use effective with the June 30, 2021 actuarial valuation:
  - Salary growth rate - decreased from 5.00% to 4.50%.
  - Real wage growth and merit or seniority increases (components for salary growth) - decreased from 2.75% and 2.25% to 2.50% and 2.00%, respectively.
  - Mortality rates - Previously based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. Effective with the June 30, 2021 actuarial valuation, mortality rates are based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study that was performed for the five-year period ended June 30, 2020.

Note 9. Defined-Benefit Pension Plan (Continued)

Investments

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

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

For the year ended June 30, 2023, the annual money weighted rate of return on pension plan investments, net of pension plan investment expense, was 3.54%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global public equity	30.0%	5.2%
Private equity	12.0%	7.9%
Fixed income	33.0%	3.2%
Commodities	7.5%	2.7%
Infrastructure/MLPs	10.0%	5.4%
Real estate	11.0%	5.7%
Absolute return	4.0%	4.1%
Cash	3.0%	1.2%
Leverage	(10.5)%	1.2%
	100.0%	

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, 2023.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Note 9. Defined-Benefit Pension Plan (Continued)

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

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
District's proportionate share of the net pension liability	$ 117,928,000	$ 90,975,000	$ 68,234,000

Pension 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.

Plan Payables

At June 30, 2024, the District reported a payable to PSERS of $3,508,520, which represents the employer contributions owed to the pension plan.

Note 10. Other Post-Employment Benefits - District's Single Employer Plan

Plan Description, Benefit Terms and Funding Policy

The District provides retiree health, vision and dental care benefits, including prescription drug coverage, to eligible, retired employees and qualified spouses/beneficiaries. This is a single-employer, defined-benefit plan administered by the District. The District funds OPEB on a pay-as-you go basis, and there is no obligation to make contributions in advance of when insurance premiums or claims are due for payment. The District does not maintain or accumulate any assets within a trust in accordance with paragraph 4 of GASB Statement No. 75. The plan description and benefit terms provided by the Plan are summarized in the chart below:

GROUP	ELIGIBILITY	COVERAGE AND PREMIUM SHARING	DURATION
I. SUPERINTENDENT	Age 57 with 20 years of PSERS service and 15 years of service within DTSD 2020-2021 MOU: Age 53 with 20 years of PSERS service and 15 years of service within DTSD	Coverage: Medical, Prescription Drug, and Vision Premium Sharing: The premium sharing for Medical, Prescription Drug, and Vision coverage is set at 12% (6% if participating in Wellness program) of the previous school year's full COBRA rate for the member and spouse. Dependents: Spouse included (if spouse has no other coverage)	Member -- Coverage is provided until member Medicare age. Spouse -- Coverage is provided until member Medicare age or member death whichever is earlier.
II. ADMINISTRATORS & ACT 93	Age 57 with 20 years of PSERS service and 5 years of service within DTSD	Coverage: Medical, Prescription Drug, and Vision Premium Sharing: The district will pay the full premium for Medical, Prescription Drug, and Vision coverage. Dependents: Spouse included (if spouse has no other coverage)	Same as I
III. TEACHERS UNION	Same as I	Coverage: Medical, Prescription Drug, and Vision Premium Sharing: The premium sharing for Medical and Prescription Drug coverage is set at 12% (6% if participating in Wellness program) of the previous school year's full COBRA rate for the member and spouse. If the member has at least 30 years of service with DTSD then the premium sharing for vision coverage is set at 12% (6% if participating in Wellness program) of the previous school year's full COBRA rate for the member and spouse. Dependents: Spouse included (if spouse has no other coverage)	Same as I
IV. NON PROFESSIONAL UNION	Act 110/43	Act 110/43	Member -- Coverage is provided until member Medicare age. Spouse -- Coverage is provided until member Medicare age, spouse Medicare age, or member death whichever is earlier

Notes:

Act 110/43 Eligibility: All employees are eligible for this benefit upon retirement with 30 years of PSERS service or upon superannuation retirement.

Act 110/43 Coverage and Premium Sharing: Retired employees are allowed to continue coverage for themselves and their dependents in the employer's group health plan until the retired employee reached Medicare age. In order to obtain coverage, retired employees must provide payment equal to the premium determined for the purpose of COBRA.

PSERS Retirement:

1) Pension Class T-C or T-D: An employee is eligible for PSERS retirement if he (or she) is eligible for either: i) PSERS early retirement while under 62 with 5 years of PSERS Service or ii) PSERS superannuation retirement upon reaching age 60 with 30 years of PSERS service, age 62 with 1 year of PSERS service of 35 years of PSERS service regardless of age. In general, these pension classes apply to individuals who were members of PSERS prior to July 1, 2011.

2) Pension Class T-E or T-F: An employee is eligible for PSERS retirement if he (or she) is eligible for either: i) PSERS early retirement while under 65 with 10 years of PSERS Service or ii) PSERS superannuation retirement upon reaching age 65 with 3 years of PSERS ervice or upon attainment of a total combination of age plus service equal to or greater than 92 with a minimum of 35 years of PSERS service. In general, these pension classes apply to individuals who became members of PSERS on or after July 1, 2011 and prior to July 1, 2019.

3) Pension Class T-G: An employee is eligible for PSERS retirement if he (or she) is eligible for either: i) PSERS early retirement while under 67 with 10 years of PSERS Service or ii) PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS service or upon attainment of a total combination of age plus service equal to or greater than 97 with a minimum of 35 years of PSERS service. In general, this pension class applies to individuals who became members of PSERS on or after July 1, 2019.

4) Pension Class T-H: An employee is eligible for PSERS retirement if he (or she) is eligible for either: i) PSERS early retirement while under 67 with 10 years of PSERS Service or ii) PSERS superannuation retirement upon reaching age 67 with 3 years of PSERS. In general, this pension class applies to individuals who became members of PSERS on or after July 1, 2019.

5) All individuals except those in Pension Class T-G are eligible for a special early retirement upon reaching age 55 with 25 years of PSERS service. Individuals in Pension Class T-G are eligible for a special early retirement upon reaching age 57 with 25 years of PSERS service.

Coordination with Medicare: Plan benefits pay secondary to Medicare

Note 10. Other Post-Employment Benefits - District's Single Employer Plan (Continued)

Employees Covered by Benefit Terms

As of the July 1, 2022, actuarial valuation, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	17
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	408
	425

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

At June 30, 2024, the District reported a liability of $7,915,449 for the total OPEB liability. The total OPEB liability was measured as of July 1, 2023, and was determined by an actuarial valuation as of July 1, 2022. The OPEB liability is composed of the following:

	Amount
Total OPEB Liability, beginning	$ 7,430,379
Changes for the year	
Service cost	418,966
Interest	310,584
Changes in assumptions	123,797
Estimated benefit payments	(368,277)
Net changes	485,070
Total OPEB Liability, ending	$ 7,915,449

For the year ended June 30, 2024, the District recognized OPEB expense of $281,604. At June 30, 2024, 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	$ 74,497	$ 840,857
Changes in assumptions	116,799	3,416,472
Benefit payments subsequent to the measurement date	399,173	-
	$ 590,469	$ 4,257,329

Note 10. Other Post-Employment Benefits - District's Single Employer Plan (Continued)

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

Of the total amount reported as deferred outflows of resources related to OPEB, $399,173 resulting from District benefit payments subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the District's OPEB expense as follows:

Year ending June 30:	Total
2025	$ (447,946)
2026	(447,946)
2027	(447,946)
2028	(447,946)
2029	(447,946)
Thereafter	(1,826,303)
	$ (4,066,033)

Actuarial assumptions

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

- Inflation - 2.5%.
- Salary Increases - 2.5% cost of living adjustment, 1.5% real wage growth and for teachers and administrators a merit increase which varies by age from 2.75 to 0%.
- Discount Rate - 4.13%. Based on S&P Municipal Bond 20 Year High Grade Rate Index at July 1, 2022.
- Health Care Cost Trend Rate – 7.0% in 2023 with 0.5% decrease per year until 5.5% in 2026. Rates gradually decrease from 5.4% in 2027 to 4.1% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
- Retirees' Share of Benefit-Related Costs - Retiree contributions are assumed to increase at the same rate as the Health Care Cost Trend Rate.
- Mortality rates are separate and 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.

Note 10. Other Post-Employment Benefits - District's Single Employer Plan (Continued)

Sensitivity of the District's Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the district calculated using the discount rate of 4.13%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (3.13%) or one-percentage-higher (5.13%) than the current discount rate:

	1% Decrease 3.13%	Current Discount Rate 4.13%	1% Increase 5.13%
Total OPEB liability	$ 8,470,160	$ 7,915,449	$ 7,389,366

The discount rate used to measure the total OPEB liability increased from 4.06% as of July 1, 2022, to 4.13% as of July 1, 2023.

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

The following presents the total OPEB liability of the district calculated using the health care cost trend rates of (5.4% decreasing to 4.1%), as well as what the total OPEB liability would be if it were calculated using a health care cost trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	$ 7,094,058	$ 7,915,449	$ 8,874,388

Note 11. Other Post-Employment Benefits - PSERS Cost Sharing Plan

Plan Description

PSERS administers a defined benefit pension plan, and two post-employment healthcare programs, the Health Insurance Premium Assistance Program (Premium Assistance) and the Health Options Program (HOP) for its retirees. The HOP is a PSERS sponsored voluntary health insurance program for the sole benefit of PSERS retirees, spouses of retirees, and survivor annuitants and their dependents who participate in HOP. The HOP is funded exclusively by the premiums paid by its participants for the benefit coverage they elect.

The System provides Premium Assistance which, is a governmental cost sharing, multiple-employer other post-employment 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, 2022, there were no assumed future benefit increases to participating eligible retirees.

Retirees of the System can participate in Premium Assistance if they satisfy the following criteria:

- Have 24½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age.

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

- Attain Medicare eligibility with 24½ or more eligibility points, or
- Have 15 or more eligibility points and terminated after age 67, and
- Have received all or part of their distributions.

Benefits Provided

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

Note 11. Other Post-Employment Benefits - PSERS Cost Sharing Plan (Continued)

Employer Contributions

The Districts' contractually required contribution rate for the fiscal year ended June 30, 2024, was 0.64% 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 $201,844 for the year ended June 30, 2024.

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

At June 30, 2024, the District reported a liability of $3,698,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, 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, 2022 to June 30, 2023. 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, 2024, the District's reported proportion was 0.2044%, which was an increase of 0.0057% from its proportion reported as of June 30, 2023.

For the year ended June 30, 2024, the District recognized OPEB expense of $118,200. At June 30, 2024, 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	$ 24,000	$ 37,000
Changes in assumptions	320,000	700,000
Net difference between projected and actual investment earnings	8,000	-
Changes in proportion	125,000	125,000
Contributions subsequent to the measurement date	202,000	-
	$ 679,000	$ 862,000

Note 11. Other Post-Employment Benefits - PSERS Cost Sharing Plan (Continued)

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

$202,000 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	Amount
2025	$ (61,000)
2026	(92,000)
2027	(115,000)
2028	(129,000)
2029	12,000
	$ (385,000)

Actuarial Assumptions

The Total OPEB Liability as of June 30, 2023, was determined by rolling forward the System's Total OPEB Liability as of June 30, 2022 to June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

- Valuation Date - June 30, 2022
- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 4.13% - S&P 20 Year Municipal Bond Rate.
- Salary growth - Effective average of 4.5%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Premium Assistance reimbursement is capped at $1,200 per year.
- Assumed Healthcare cost trends were applied to retirees with less than $1,200 in premium assistance per year.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.
- Participation rate:
  - Eligible retirees will elect to participate Pre age 65 at 50%
  - Eligible retirees will elect to participate Post age 65 at 70%
- The discount rate used to measure the total OPEB liability increased from 4.09% as of June 30, 2022 to 4.13%, as of June 30, 2023.

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

Note 11. Other Post-Employment Benefits - PSERS Cost Sharing Plan (Continued)

Actuarial Assumptions (Continued)

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2021, determined the employer contribution rate for fiscal year 2023.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method: Market Value.
- Participation rate: The actual data for retirees benefiting under the Plan as of June 30, 2021, was used in lieu of the 63% utilization assumption for eligible retirees.
- Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

Investments

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.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	100.0%	1.2%
	100.0%	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class of June 30, 2023.

Note 11. Other Post-Employment Benefits - PSERS Cost Sharing Plan (Continued)

Discount Rate

The discount rate used to measure the Total OPEB Liability was 4.13%. Under the plan's funding policy, contributions are structured for short-term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the plan is considered a "pay-as-you-go" plan. A discount rate of 4.09% which represents the S&P 20-year Municipal Bond Rate at June 30, 2023, 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 District's proportionate share of the net OPEB liability, calculated using the discount rate of 4.13%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.13%) or one percentage point higher (5.13%) than the current discount rate:

	1% Decrease 3.13%	Current Discount Rate 4.13%	1% Increase 5.13%
District's proportionate share of the net OPEB liability	$ 4,181,000	$ 3,698,000	$ 3,294,000

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Most of the system participants receive the full $100 per month. However, for those who receive below that amount, the following presents the impact top the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	$ 3,698,000	$ 3,698,000	$ 3,698,000

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 11. Other Post-Employment Benefits - PSERS Cost Sharing Plan (Continued)

Plan Payables

At June 30, 2024, the District reported a payable to PSERS of $67,310 which represents the employer contributions owed to the OPEB plan.

Note 12. Act 93 Employee Annuity

The District provides all Act 93 employees with a tax-sheltered annuity. The District provides a $0.50 contribution to each $1.00 of employee contribution, up to a maximum District contribution of $2,500. The District contributed $41,879 to the Plan for the year ended June 30, 2024.

Note 13. Risk Management

The policy of the District is to not purchase health and vision insurance for the risks of losses to which it is exposed. Instead, the District's management policy is that it is more economical to manage its risks internally. The District pays all claims for risk of loss which the District is exposed to, including medical, dental, drug and vision claims, which are administered by third parties. The District has purchased stop loss insurance from commercial insurers that will reimburse the District for 100% of all medical claims over $170,000 per year per participant with exceptions.

Liabilities are reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. Liabilities include the amount for claims that have been incurred but not reported. Because of delays between the time a claim is incurred, and it is reported to the District for payment, the estimated liability does not necessarily result in an exact amount. A current net liability has been included in accrued salaries and benefits of the General Fund for claims reported but not paid by June 30, 2024. Changes in the District's claims liability amount for the year ended June 30, 2024, were:

	Amount
Liability - beginning of year	$ 384,720
Current year claims and changes in estimates	(7,351,617)
Less - claim payments	7,383,013
Liability - end of year	$ 416,116

The District continues to carry commercial insurance for all other risks of loss, including workers compensation, liability and property and casualty insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 14. Contingent Liabilities

The District is subject to real estate tax assessment appeals on an ongoing basis. If tax appeals are successful, the result is a loss of tax revenue to the District. It is anticipated that any material loss of tax revenue on individual tax appeals will be offset with additional revenues from other properties or other sources of revenue and would not create a financial hardship to the District.

The District is involved in various lawsuits in the normal course of operations. Management cannot predict the outcome of the lawsuits or estimate the amount of any loss that may result. Accordingly, no provision for any contingent liabilities that may result have been made in the financial statements. Management believes that losses resulting from these matters, if any, would be covered under the District's professional liability insurance policy and would not have a material effect on the financial position of the District.

The District participates in numerous state and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2024, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

Note 15. Subsequent Events

The District entered into a copier lease with DOCEO beginning July 1, 2024. The agreement is for five years with a net present value of $320,880.

REQUIRED SUPPLEMENTARY INFORMATION

DERRY TOWNSHIP SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULES OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY -
PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM

For the Fiscal Year Ended June 30	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	0.2045%	$ 90,975,000	$ 31,318,131	290.49%	61.85%
2023	0.1987%	$ 88,339,000	$ 29,218,061	302.34%	61.34%
2022	0.2057%	$ 84,454,000	$ 29,135,309	289.87%	63.67%
2021	0.2075%	$ 102,171,000	$ 29,160,738	350.37%	54.32%
2020	0.2079%	$ 97,261,000	$ 28,675,998	339.17%	55.66%
2019	0.2057%	$ 98,746,000	$ 27,704,050	356.43%	54.00%
2018	0.2010%	$ 99,271,000	$ 26,765,017	370.90%	51.84%
2017	0.1986%	$ 98,420,000	$ 25,724,950	382.59%	50.14%
2016	0.1945%	$ 84,248,000	$ 25,960,380	324.53%	54.36%
2015	0.1941%	$ 76,826,271	$ 25,071,493	306.43%	57.24%

The amounts presented for each fiscal year were determined as of the measurement date, which is one year prior to the fiscal year end.

REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULES OF DISTRICT'S PENSION CONTRIBUTIONS -
PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM

For the Fiscal Year Ended June 30	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	$ 10,521,108	$ (10,521,108)	$ -	$ 31,570,133	33.33%
2023	$ 10,004,516	$ (10,004,516)	$ -	$ 30,551,809	32.75%
2022	$ 10,183,128	$ (10,183,128)	$ -	$ 29,253,057	34.81%
2021	$ 9,832,087	$ (9,832,087)	$ -	$ 29,192,061	33.68%
2020	$ 9,732,247	$ (9,732,247)	$ -	$ 29,282,177	33.24%
2019	$ 9,341,769	$ (9,341,769)	$ -	$ 28,770,520	32.47%
2018	$ 8,807,160	$ (8,807,160)	$ -	$ 27,758,265	31.73%
2017	$ 7,827,296	$ (7,827,296)	$ -	$ 25,724,950	30.43%
2016	$ 6,490,095	$ (6,490,095)	$ -	$ 25,960,380	25.00%
2015	$ 5,139,656	$ (5,139,656)	$ -	$ 25,071,493	20.50%

The amounts presented for each fiscal year were determined as of the measurement date, which is one year prior to the fiscal year end.

DERRY TOWNSHIP SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULES OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS -
DISTRICT'S SINGLE EMPLOYER PLAN
For the Fiscal Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability							
Service cost	$ 418,966	$ 632,726	$ 639,225	$ 723,366	$ 725,598	$ 733,487	$ 740,774
Interest	310,584	203,020	159,953	351,487	296,918	319,081	246,678
Changes of benefit terms	-	36,120	-	-	-	-	-
Differences between expected and actual experience	-	88,043	-	(473,399)	-	(952,930)	-
Changes in assumptions	123,797	(1,691,445)	(248,645)	(2,156,167)	(295,392)	4,691	(238,941)
Benefit payments	(368,277)	(239,476)	(239,002)	(202,912)	(256,866)	(410,001)	(505,336)
Other Changes	-	-	-	-	-	-	-
Net change in total OPEB liability	485,070	(971,012)	311,531	(1,757,625)	470,258	(305,672)	243,175
Total OPEB Liability - beginning	7,430,379	8,401,391	8,089,860	9,847,485	9,377,227	9,682,899	9,439,724
Total OPEB Liability - ending	$ 7,915,449	$ 7,430,379	$ 8,401,391	$ 8,089,860	$ 9,847,485	$ 9,377,227	$ 9,682,899
Covered payroll	$ 27,049,351	$ 27,049,351	$ 26,015,946	$ 26,015,946	$ 24,914,381	$ 24,914,381	$ 24,053,671
Net OPEB liability as a percentage of covered payroll	29.26%	27.47%	32.29%	31.10%	39.53%	37.64%	40.26%

Notes to Schedule:

For the fiscal year ended June 30, 2024:

Changes in assumptions: The discount rate changed from 4.06% to 4.13%.

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, only information for those years for which information is available is shown.

DERRY TOWNSHIP SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULES OF DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY -
PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM

For the Fiscal Year Ended June 30	District's Proportion of the Net OPEB Liability	District's Proportionate Share of the Net OPEB Liability	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2024	0.2044%	$ 3,698,000	$ 31,318,131	11.81%	7.22%
2023	0.1987%	$ 3,658,000	$ 29,218,061	12.52%	6.86%
2022	0.2055%	$ 4,871,000	$ 29,135,309	16.72%	5.30%
2021	0.2078%	$ 4,490,000	$ 29,160,738	15.40%	5.69%
2020	0.2079%	$ 4,422,000	$ 28,675,998	15.42%	5.56%
2019	0.2057%	$ 4,289,000	$ 27,704,050	15.48%	5.56%
2018	0.2010%	$ 4,095,000	$ 26,765,017	15.30%	5.73%

The amounts presented for each fiscal year were determined as of the measurement date, which is one year prior to the fiscal year end.

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, only information for those years for which information is available is shown.

DERRY TOWNSHIP SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULES OF DISTRICT'S OPEB CONTRIBUTIONS -
PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM

For the Fiscal Year Ended June 30	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2024	$ 201,844	$ (201,844)	$ -	$ 31,570,133	0.64%
2023	$ 217,427	$ (217,427)	$ -	$ 30,551,809	0.71%
2022	$ 238,494	$ (238,494)	$ -	$ 29,253,057	0.82%
2021	$ 239,309	$ (239,309)	$ -	$ 29,192,061	0.82%
2020	$ 244,397	$ (244,397)	$ -	$ 29,282,177	0.83%
2019	$ 237,843	$ (237,843)	$ -	$ 28,770,520	0.83%
2018	$ 230,307	$ (230,307)	$ -	$ 27,758,265	0.83%

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, only information for those years for which information is available is shown.

SUPPLEMENTARY INFORMATION

DERRY TOWNSHIP SCHOOL DISTRICT

COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS
June 30, 2024

	Capital Projects Fund	Capital Reserve Fund	Total Capital Projects Fund
Assets			
Cash and cash equivalents	$ 16,979,233	$ 2,726,791	$ 19,706,024
Due from other funds	500,000	2,268,350	2,768,350
Total assets	$ 17,479,233	$ 4,995,141	$ 22,474,374
Liabilities			
Accounts payable	$ -	$ 713,512	$ 713,512
Retainage payable	-	9,880	9,880
Due to other funds	-	500,000	500,000
Total liabilities	-	1,223,392	1,223,392
Fund Balances			
Restricted	17,479,233	3,771,749	21,250,982
Total fund balances	17,479,233	3,771,749	21,250,982
Total liabilities and fund balances	$ 17,479,233	$ 4,995,141	$ 22,474,374

DERRY TOWNSHIP SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
Year Ended June 30, 2024

	Capital Projects Fund	Capital Reserve Fund	Total Capital Projects Fund
Revenues			
Local sources	$ 133,462	$ 151,050	$ 284,512
Total revenues	133,462	151,050	284,512
Expenditures			
Support services	197,305	644,427	841,732
Capital outlay	-	1,925,101	1,925,101
Debt service	-	-	-
Total expenditures	197,305	2,569,528	2,766,833
Other Financing Sources			
Interfund transfers	-	1,000,000	1,000,000
Issuance of extended term financing	14,995,000	-	14,995,000
Bond premiums	727,977	-	727,977
Total other financing sources	15,722,977	1,000,000	16,722,977
Net changes in fund balances	15,659,134	(1,418,478)	14,240,656
Fund Balances - July 1, 2023 - Restated	1,820,099	5,190,227	7,010,326
Fund Balances - June 30, 2024	$ 17,479,233	$ 3,771,749	$ 21,250,982

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

Board of School Directors
Derry Township School District
Hershey, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Derry Township School District (District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 7, 2025.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

Derry Township School District's Response to Findings

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

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.



Camp Hill, Pennsylvania
February 7, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of School Directors
Derry Township School District
Hershey, Pennsylvania

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Derry Township School District's (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the year ended June 30, 2024. 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.

In our opinion, the District's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2024.

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 Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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



Camp Hill, Pennsylvania
February 7, 2025

DERRY TOWNSHIP SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

Section I -- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness (es) identified? ____ Yes __X__ No
- Significant deficiency (ies) identified that is not considered to be a material weakness (es)? __X__ Yes ____ No

Noncompliance material to financial statements noted? ____ Yes __X__ No

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? ____ Yes __X__ No
- Significant deficiency (ies) identified that is not considered to be a material weakness (es)? ____ Yes __X__ None Reported

Type of auditor's report issued on compliance for the major programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)3? ____ Yes __X__ No

DERRY TOWNSHIP SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

Section I -- Summary of Auditor's Results (Continued)

Identification of the major programs:

CFDA Number(s)	Name of Federal Programs/Cluster
84.425	Elementary & Secondary School Emergency Relief Fund
Child Nutrition Cluster	
10.553	School Breakfast Program
10.555	National School Lunch Program

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? ___ Yes __X__ No

Section II -- Financial Statement Findings

A. Significant Deficiency(ies) in Internal Control

Finding 2024-001: Untimely Fund Closing

Criteria: A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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.

Condition: The District staff did not close and reconcile their financial records after year-end on a timely basis.

Questioned Costs: None

Context: Without a timely reconciliation and closing of financial records, the District does not have proper internal controls over financial reporting and increases the risk of incomplete information being presented to decision makers. The reconciliation process also serves as a control function to detect accounting errors, such as missed billings or underpaid revenues, and misappropriation of assets.

Cause: The District had accounting personnel turnover in the business department and the remaining employees did not have capacity or cross-training to meet the financial reporting requirements of the District.

Section II -- Financial Statement Findings Continued)

A. Significant Deficiency(ies) in Internal Control (Continued)

Effect: Extended delays in the closing of financial records impairs the ability of the District to meet its regulatory information filing obligations. It also results in delays in the provision of complete financial information to decision makers.

Repeat Finding: Yes

Recommendation: We recommend the District fully staff the business to implement detailed monthly closing schedules and reconciliation processes for all funds with oversight reviews.

Management Response: Management has responded to this finding in the Corrective Action Plan that is part of this reporting package.

B. Compliance Findings

There were no compliance findings relating to the financial statement audit required to be reported.

Section III -- Federal Award Findings and Questioned Costs

A. Significant Deficiency(ies) in Internal Control

There were no findings relating to the Federal awards as required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance.

B. Compliance Findings

There were no findings relating to the Federal awards as required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance.

DERRY TOWNSHIP SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

	Assistance Listing Number	Pass Through Grantor's Number	Grant Period	Program or Annual Award	Total Received (Refunded) for the Year	Accrued or (Deferred) Revenue at July 1, 2023	Revenue Recognized	Expenditures Recognized	Accrued or (Deferred) Revenue June 30, 2024	Provided to Subrecipients
U.S. Department of Education										
Passed through the Pennsylvania Department of Education										
Title I - Grants to Local Educational Agencies	84.010	013-23-0118	22-23	$ 614,939	$ 245,757	$ 245,757	$ -	$ -	$ -	$ -
Title I - Grants to Local Educational Agencies	84.010	013-24-0118	23-24	$ 527,734	140,389	-	527,734	527,734	387,345	-
					386,146	245,757	527,734	527,734	387,345	-
Title II - Supporting Effective Instruction State Grants	84.367	020-23-0118	22-23	$ 104,572	42,182	42,182	-	-	-	-
Title II - Supporting Effective Instruction State Grants	84.367	020-24-0118	23-24	$ 80,952	21,395	-	80,952	80,952	59,557	-
					63,577	42,182	80,952	80,952	59,557	-
Title IV - Student Support and Academic Enrichment Program	84.424	144-23-0118	22-23	$ 50,871	21,795	21,795	-	-	-	-
Title IV - Student Support and Academic Enrichment Program	84.424	144-24-0118	23-24	$ 48,141	12,838	-	48,141	48,141	35,303	-
					34,633	21,795	48,141	48,141	35,303	-
Elementary & Secondary School Emergency Relief Fund (CARES Act)	84.425D	200-21-0118	20-23	$ 2,169,036	504,427	504,427	-	-	-	-
Elementary & Secondary School Emergency Relief Fund (ARP) - ESSER III	84.425U	223-21-0118	20-24	$ 4,387,331	1,675,163	1,762,526	2,225,956	2,225,956	2,313,319	-
Elementary & Secondary School Emergency Relief Fund (ARP) Learning Loss	84.425U	225-21-0118	20-24	$ 340,993	210,795	240,152	7,950	7,950	37,307	
ARP ESSER Homeless Children and Youth	84.425W	181-21-2119	21-24	$ 17,851	-	(1,830)	17,851	17,851	16,021	-
Total passed through the Pennsylvania Department of Education					2,874,741	2,815,009	2,908,584	2,908,584	2,848,852	-
Special Education Cluster (IDEA)										
Special Education Grants to States	84.027	062-200015	23-24	$ 363,792	-	-	363,792	363,792	363,792	-
Special Education Grants to States	84.027	062-200015	22-23	$ 375,767	-	56,366	-	-	56,366	-
					-	56,366	363,792	363,792	420,158	-
ARP Supplemental IDEA Part B	84.027X	N/A	21-23	$ 94,952	94,952	69,839	25,113	25,113	-	-
Special Education Preschool Grants	84.173	131-200015	23-24	$ 1,652	-	-	1,652	1,652	1,652	-
Total Special Education Cluster passed through the Capital Area Intermediate Unit					94,952	126,205	390,557	390,557	421,810	-
Total U.S. Department of Education					2,969,693	2,941,214	3,299,141	3,299,141	3,270,662	-

(Continued)

DERRY TOWNSHIP SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2024

	Assistance Listing Number	Pass Through Grantor's Number	Grant Period	Program or Annual Award	Total Received (Refunded) for the Year	Accrued or (Deferred) Revenue at July 1, 2023	Revenue Recognized	Expenditures Recognized	Accrued or (Deferred) Revenue June 30, 2024	Provided to Subrecipients
U.S. Department of Health and Human Services										
Passed through the Pennsylvania Department of Public Welfare										
Medicaid Cluster										
Medical Assistance Program: Title XIX	93.778	N/A	23-24	N/A	23,175	-	23,175	23,175	-	-
Total Medicaid Cluster					23,175	-	23,175	23,175	-	-
Total U.S. Department of Health and Human Services					23,175	-	23,175	23,175	-	-
U.S. Department of Agriculture										
Passed through the Pennsylvania Department of Education										
School Breakfast Program	10.553	N/A	22-23	N/A	1,130	1,130	-	-	-	-
School Breakfast Program	10.553	N/A	23-24	N/A	68,242	-	156,446	156,446	88,204	-
					69,372	1,130	156,446	156,446	88,204	-
National School Lunch Program	10.555	N/A	22-23	N/A	2,348	2,348	-	-	-	-
National School Lunch Program	10.555	N/A	23-24	N/A	223,368	-	494,874	494,874	271,506	-
					225,716	2,348	494,874	494,874	271,506	-
COVID-19 - Supply Chain Assistance	10.555	N/A	23-24	N/A	83,304	-	83,304	83,304	-	-
P_EBT Local Admin Funds	10.649	N/A	23-24	N/A	653	-	653	653	-	-
Total passed through the Pennsylvania Department of Education					379,045	3,478	735,277	735,277	359,710	-
Passed through the Pennsylvania Department of Agriculture										
National School Lunch Program - Food Donations	10.555	N/A	23-24	N/A	166,916	(25,534)	168,134	168,134 (c)	(24,316) (d)	-
Total U.S. Department of Agriculture					545,961	(22,056)	903,411	903,411	335,394	-
Total Expenditures of Federal Awards					$ 3,538,829	$ 2,919,158	$ 4,225,727	$ 4,225,727	$ 3,606,056	$ -
Child Nutrition Cluster (Assistance Listing Numbers - 10.553 and 10.555)					$ 545,308	$ (22,056)	$ 902,758	$ 902,758	$ 335,394	$ -
Special Education Cluster (Assistance Listing Numbers - 84.027 and 84.173)					$ 94,952	$ 126,205	$ 390,557	$ 390,557	$ 421,810	$ -
Education Stabilization Fund (Assistance Listing Numbers - 84.425					$ 2,390,385	$ 2,505,275	$ 2,251,757	$ 2,251,757	$ 2,366,647	$ -

See Notes to Schedule of Expenditures of Federal Awards.

DERRY TOWNSHIP SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying schedule of expenditures of Federal awards includes the Federal award activity of the District's under programs of the Federal government for the year ended June 30, 2024. 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 financial position, changes in net assets, or cash flows of the District.

Note 2. 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. Revenue is recognized when earned, and expenses are recognized when incurred. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The District has not elected to use the 10% de Minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3. Access Program

The ACCESS Program is a medical assistance program that reimburses local education agencies for direct, eligible health-related services provided to enrolled special needs students. ACCESS reimbursements are Federal monies but are classified as fee-for-service revenues and are not considered Federal financial assistance and are not included on the Schedule. The amount of ACCESS funding expended, but not included on the Schedule, for the year ended June 30, 2024, was $23,175.

DERRY TOWNSHIP SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS
Year Ended June 30, 2024

Financial Statement Finding - Significant Deficiency

Finding 2023-001: Untimely Fund Closing

Condition: The District staff did not close and reconcile their financial records after year-end on a timely basis.

Recommendation: We recommend the District implement detailed monthly closing schedules and reconciliation processes for all funds with oversight reviews established to ensure that the information provided to the decision makers is complete, accurate, and timely.

Management Response: Management has responded to this finding in the Corrective Action Plan that is part of this reporting package.

Current Status: The District continued to experience staffing challenges, which provided workflow challenges. This deficiency continues to impact audit timelines.

DERRY TOWNSHIP SCHOOL DISTRICT, PENNSYLVANIA
Corrective Active Plan
Year Ended June 30, 2024

Finding	Department	Contact Person/Title	Finding Title/Corrective Action	Anticipated Completion Date
2024-001	**Business Office**	**Carol Pitts, Business Manager**	**Untimely Fund Closing** To address the untimely fund closing issue, the District will implement a series of corrective measures to strengthen internal controls, ensure timely financial reporting, and prevent recurrence of the issue. The action plan focuses on staffing, training, and oversight. The District will continue to recruit and hire staff to fill vacancies in the Business Office. Once fully staffed, cross-training will be implemented to ensure that all key financial processes are covered by multiple employees. The Monthly Closing schedule will be followed by all Business Office staff to ensure compliance with reporting requirements.	June 2025

B&R Boyer & Ritter LLC
Certified Public Accountants and Consultants

To Management and the Board of School Directors
Derry Township School District
Hershey, Pennsylvania

This letter includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements of the Derry Township School District (the District) as of and for the year ended June 30, 2024. These items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the District's practices and procedures.

Interfund Balances

Interfund balances are generally intended to be short-term in nature, with settlements of the payables and receivables occurring routinely, but not later than the following fiscal year. The District has allowed some interfund balances to accumulate over multiple years. A higher interest rate environment elevates the importance of these routine transfers. We recommend the District routinely settle its interfund accounts.

Compensated Absences

GASB Statement No. 101, *Compensated Absences*, replaces GASB Statement No. 16, *Accounting for Compensated Absences,* and is effective for the year ending June 30, 2025. The new guidance introduces three criteria for recording a liability in financial statements prepared under the full accrual basis of accounting: (1) the leave is attributable to services already rendered, (2) the leave accumulates, and (3) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means (likelihood of more than 50 percent). GASB 101 identifies that certain compensated absences would not be recognized as a liability - examples include parental leave, military leave, jury duty, unlimited leave, and holiday leave. The new standard removes the current requirement to disclose both the gross additions and deductions to the liability and requires only the net change. The requirement to disclose which funds are typically used to liquidate compensated absence liabilities is removed. Governments should evaluate whether leave is more likely than not to be used or paid by assessing employment policies; historical information about use, payment or forfeiture of compensated absences; information about current and expected trends or patterns; and information about whether leave is or will become eligible for use or payment.

Financial Reporting Model Improvements

GASB Statement No. 103, *Financial Reporting Model Improvements*, is effective for the year ending June 30, 2026. This new Statement addresses the following areas:

- Management's Discussion and Analysis (MD&A): Modifications are identified to improve the analysis included in the MD&A and provide details about the items that should be described in the section. Detailed analysis should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. The Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information.
- Unusual or Infrequent Items: Unusual or infrequent items are transactions and other events that are either unusual in nature or infrequent in occurrence. Governments are to display inflows and outflows related to these items separately as the last presented flows of resources in the financial statements. Separate presentation of extraordinary and special items has been eliminated.
- Presentation of the Proprietary Fund Statement of Revenues, Expense, and Changes in Fund Net Position: The financial statement needs to distinguish between operating and nonoperating revenues and expense. Nonoperating items include subsidies, contributions to endowments, financing related transactions, resources from the disposal of capital assets and inventory, and investment income and expenses. The financial statement should separately report noncapital subsidies and include a subtotal for "operating income (loss) and noncapital subsidies" before reporting other nonoperating revenues and expenses.
- Budgetary Comparison Information: Budgetary comparison information should be presented only in RSI and not as part of the basic financial statements. Variances between the original and final budgeted amounts and variances between the final budgeted and actual amounts should be displayed with explanations of significant variances to be presented in the notes to RSI.

This letter is intended solely for the information and use of management, the Board of School Directors and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties. We appreciate serving the Derry Township School District and would be happy to assist you in addressing and implementing any of the suggestions in this letter.



Camp Hill, Pennsylvania
February 7, 2025

Board of School Directors
Derry Township School District
Hershey, Pennsylvania

This letter is to inform the Board of School Directors of Derry Township School District (the District) about significant matters related to the conduct of our audit as of and for the year ended June 30, 2024, so that it can appropriately discharge its oversight responsibility, and we comply with our professional responsibilities.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process:

Our Responsibilities

We described our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States to you in our engagement letter dated May 23, 2024. Our audit of the basic financial statements does not relieve management or you of your responsibilities, which are also described in that letter.

Planned Scope and Timing of the Audit

We previously issued a separate communication regarding the planned scope and timing of our audit and identified significant risks.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

The following identifies the qualitative aspects of significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures which you may wish to monitor as part of your oversight responsibilities of the financial reporting process:

Preferability of Accounting Policies and Practices

Under accounting principles generally accepted in the United States of America, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practices.

Significant Accounting Practices, Including Policies, Estimates and Disclosures (Continued)

Adoption of, or Change in, Accounting Policies

The Board of School Directors and management have the ultimate responsibility for the appropriateness of the accounting policies used by the District. The significant accounting policies used by the District are described in Note 1 to the financial statements.

The application of existing policies was not changed during the year. We did not discuss with management any alternative treatments within accounting principles generally accepted in the United States of America for accounting policies and practices related to material items during the current audit period.

Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgments. The process used by management encompasses its knowledge and experience about past and current events and certain assumptions about future events. Management has informed us that it used all relevant facts available to it at the time to make the best judgments about accounting estimates, and we considered this information in the scope of our audit.

Estimates significant to the financial statements include:

- Net pension liability and related deferred outflows and inflows of resources
- Other post-employment benefits liabilities and related deferred outflows and inflows of resources
- Accrued health insurance costs
- Depreciation expense on capital assets
- Compensated absences

Management’s estimate of these items is based on current and historical information available to management and, in some instances, involved actuarial calculations. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District’s financial statements relate to:

- Deposits and investments (Note 2)
- Capital assets (Note 7)
- Long-term obligations (Note 8)
- Defined-benefit pension plan (Note 9)
- Other post-employment benefits (Note 10 and 11)
- Contingent liabilities (Note 14)

The financial statement disclosures are objective, consistent and clear.

Significant Accounting Practices, Including Policies, Estimates and Disclosures (Continued)

Required Supplementary Information and Supplementary Information

With respect to required supplementary information and supplementary information, accompanying the financial statements we made certain inquires of management and evaluated the form, content and methods of preparing the information to determine the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the required supplementary information and supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Audit Adjustments and Uncorrected Misstatements

There were several adjustments made to the original trial balance presented to us to begin our audit. We have discussed these adjustments with management and have posted the entries. The summary of adjustments and their effect on the changes in net assets are as follows:

	General Fund	Food Service Fund
Increase in Net Assets - Original Trial Balance	$ 3,877,073	$ (116,985)
Adjustments		
Tuition to other cyberschools	165,442	
Professional education services	58,982	
Accounts payable entries	129,771	
Accrue additional retirement revenue	(50,144)	
State subsidies	101,678	
ESSER funding	(60,912)	
IDEA receivable	54,816	
Food Service capital asset additions		173,188
Food Service depreciation		(62,055)
Donated commodities		(24,316)
Food Service deferred revenue		37,634
GASB 68 PSERS		58,000
Net client-provided entries	76,510	(9,975)
All other adjustments	(85,928)	(3,843)
Total adjustments	390,215	168,633
Increase in Net Assets - Audited Statements	$ 4,267,288	$ 51,648

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the District.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any difficulties in dealing with management during the audit.

Shared Responsibilities for Independence

Independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with American Institute of Certified Public Accountants (AICPA) and *Government Accountability Office* (GAO) independence rules. For Boyer & Ritter LLC (B&R) to fulfill its professional responsibility to maintain and monitor independence, management, those charged with governance, and B&R each play an important role.

Our Responsibilities

- AICPA and GAO Rules require independence both of mind and in appearance when providing audit and other attestation services. B&R is to ensure that the AICPA and GAO 's General Requirements for performing non-attest services are adhered to and included in all letters of the engagement.
- Maintain a system of quality management over compliance with independence rules and firm policies.

The District's Responsibilities

- Timely inform B&R, before the effective date of transactions or other business changes, of the following:
  - New affiliates, directors, or officers.
  - Changes in the organizational structure or the reporting entity impacting affiliates such as partnerships, related entities, investments, joint ventures, component units, jointly governed organizations.
- Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the District and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with B&R.
- Not entering into arrangements of non-audit services resulting in B&R being involved in making management decisions on behalf of the District.
- Not entering into relationships resulting in close family members of B&R covered persons, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the District.

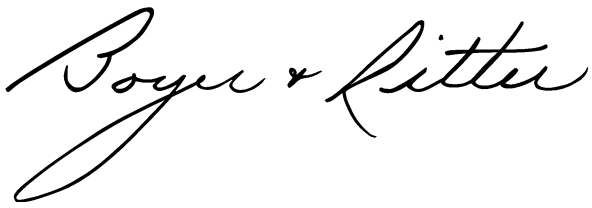
Significant Written Communication Between Management and Our Firm

We have requested certain representations from management that are included in the management representation letter dated February 7, 2025.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Derry Township School District.

This report is intended solely for the information and use of the Board of School Directors and management of Derry Township School District and is not intended to be, and should not be, used by anyone other than these specified parties.



Camp Hill, Pennsylvania
February 7, 2025

AGREEMENT

between the

DERRY TOWNSHIP SCHOOL DISTRICT

and the

HERSHEY EDUCATION ASSOCIATION

July 1, 2025 to June 30, 2029

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APPENDIX A

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APPENDIX C

RECOGNITION

The Derry Township School District ("District") hereby recognizes the Hershey Education Association ("HEA" or "the Association") as the Exclusive Bargaining Agent for those professional employees set forth in the Pennsylvania Labor Relations Board Certification of December 15, 1971, Number PERA-R-467 (a)-c, including teachers, special services personnel (school counselors, home and school visitors, school social worker, speech therapists, occupational therapists, behavioral specialist and psychologists) and health services personnel (athletic trainers, nurses and dental hygienists); excluding supervisors, first line supervisors, and confidential employees as defined by Act 195, as amended.

Both parties aver that this Agreement sets forth the terms and conditions to which each party agrees to be bound, and that such Agreement has been reached voluntarily, without undue or unlawful coercion or force by either party.

ARTICLE 1—TERMS OF AGREEMENT

The term of this Agreement will begin on July 1, 2025 and will continue in full force and effect until June 30, 2029 or until such later date as the two parties may hereinafter agree is to be the extended ending date. Any such extended date shall be evidenced by written amendment to this Agreement, to which amendment both parties shall signify their approval by affixing their signatures.

This Agreement incorporates by reference such rights as may exist under the Public School Code of 1949, as amended, and Act 195 of 1970, as amended, and all other state and federal laws and regulations.

ARTICLE 2—NO STRIKE—NO LOCKOUT

Both parties agree faithfully to abide by the provisions of the Pennsylvania Public Employee Bargaining Law, Act 195 and as amended by Act 88. As a condition of the various provisions of this Agreement to which the parties have agreed, the Association pledges that the employees will not engage in a strike (as that term is defined in Act 195 or Act 88) during the term of this Agreement, and the employer pledges that it will not conduct, or cause to be conducted, a lockout during the term of this Agreement. The Association also pledges that it will take such positive action as may be necessary to ensure employees' unit compliance with this no-strike pledge.

ARTICLE 3—WAIVER

The parties agree that all negotiable items have been discussed during the negotiations leading to this Agreement and that no additional negotiations on this Agreement will be conducted on any item, whether contained herein or not, during the life of this Agreement.

ARTICLE 4—COMPENSATION

4.01 Compensation

The wages and salaries provided by this Agreement are as follows:

2025 - 2026: 5.00%
2026 - 2027: 4.00%
2027 - 2028: 4.00%
2028 - 2029: 4.00%

(See Appendix A for Salary Schedules)

4.02 New Employees

Initial placement on the respective Salary Schedule will be as individually negotiated between the new employee and the employer at the time of employment.

4.03 Graduate Credits

Teachers new to the profession are required to earn 24 credits for permanent certification. These credits shall be earned as part of a Master's Degree. The +10, +20, +30, +45 credits, as listed on the Salary Schedule, will be credits earned as part of a Master's Degree or credits approved by the Superintendent as Master's level credits.

Teachers who attain National Board Certification as defined by the National Board for Professional Teaching Standards shall receive an additional non-cumulative stipend of three thousand dollars ($3,000) per year for each year that the National Board Certification is maintained.

4.04 Schedule

One year of service (93 or more Teacher days) will move the professional employee one step vertically on the salary schedule until maximum is reached. The appropriate horizontal placement will be determined by the professional employee's preparation as it meets the levels of preparation stated on the salary schedule. An employee on extended leave (other than sabbatical) will be placed on the schedule at the closest salary above the salary which would have been earned in the first year of the extended leave. With regard to part-time teachers, past practice will not be changed.

4.05 Service Increments

The following non-cumulative service increments will be added to the annual salary of employees:

Upon completion of 15 years with Derry Township	$1000.00
Upon completion of 20 years with Derry Township	$1250.00
Upon completion of 25 years with Derry Township	$1500.00
Upon completion of 30 years with Derry Township	$2000.00

4.06 Annual Advancement

Professional employees employed as long term substitutes receive the entry-level salary applicable for the particular school year, however, the District reserves the right to individual placement on the salary scale.

4.07 Hourly Professional Reimbursement Rate

(a) The hourly wages for instructional assignments will be $40.00.
- Examples include: curriculum writing, class coverage, homebound instruction, summer instruction.

(b) The hourly wages for non-instructional assignments will be $28.00.
- Examples include: am/pm door duty, exam proctoring, detention.

(c) The District may offer limited service contracts for the purpose of developing or participating in task-oriented projects involving curriculum or staff development.

(d) The District shall create limited service contracts for course creation and development.

4.08 Evaluation

The District and the Association will work together to comply with applicable Commonwealth statues and regulations regarding evaluations of employees covered by this Agreement. In areas specifically delegated by the Commonwealth to the District, any changes to the current evaluation system will be developed by a committee comprised of both District and Association members. See Appendix B.

4.09 Co-curricular and Extra-curricular Limited Service Contract Salaries

The limited service contracts that are listed as part of the collective bargaining agreement are one-year contracts, subject to this Article 4.09

In the case of assistant coaching or staff positions that serve directly under a head coach or director, the head coach or director shall participate in the hiring and evaluation of said positions, in cooperation with the supervising administrator.

The performance of the employee holding a limited service contract will be reviewed annually by an administrator assigned to that position at a time that is appropriate to the duties of the position and prior to the renewal/reassignment of the contract.

The initial step upon which an employee is to be placed within the salary matrix is to be agreed upon by the hiring administrator and the employee, based upon experience and overall qualifications.

Employees will move one step on the salary schedule for each year of service until the maximum of 15 is reached, as long as they retain the limited service contact.

After every 5 years in a position (or with the same activity), $250 is added to the yearly salary (each year). Longevity will carry over from position to position within an activity (e.g. assistant coach to head coach), or through a change of level (e.g. Middle School to High School).

The Association and the District may meet to review, adjust, remove, or add positions to the approved list of limited service contracts at the request of either party during the period of this Collective Bargaining Agreement. If both parties agree to the proposed changes, the attached list of positions and schedule placement will be adjusted accordingly.

Salary** (See Appendix C for Salary Schedules.)

**Employees with Limited Service Contracts who, at the time of ratification of this Collective Bargaining Agreement, are paid at a higher rate than indicated on the LSC matrix will not have their salary reduced and will receive a 2.0% increase each year based on their current rate.

Contract Year	Increase
2025 - 2026	3.00%
2026 - 2027	3.00%
2027 - 2028	3.00%
2028 - 2029	3.00%

Nonathletic Positions

Position	
Department Coordinator	$2500
Grade Level Coordinators	$2500
Mentors (New Hire – Year 1)	$1750
Mentors (New Hire – Year 2)	$750
Mentors (building transfer in-district or new to the District)	$750
Outdoor Education Onsite Medical Services Coordinator	$2500

Special Education $1350

Position	Group
Academic Decathlon - H.S.	G
AP Test Administration Coordinator	I
Auditorium Manager - H.S.	H
Auditorium Manager - E.S.	I
Auditorium Manager - M.S.	I
Broadcaster - H.S.	H
CAIU Science Fair - H.S.	H
CAIU Science Fair - M.S.	H
CAIU Technology Fair - H.S.	H
CAIU Technology Fair - M.S.	H
Class Advisor - Freshman Class - H.S.	H
Class Advisor - Junior Class - H.S	I
Class Advisor - Senior Class - H.S.	G
Class Advisor - Senior Treasury Advisor - H.S.	G
Class Advisor - Sophomore Class - H.S.	I
Co-Curricular Band Director - Elem.	H
Co-Curricular Band Director - H.S.	D
Co-Curricular Band Director - M.S.	E
Co-Curricular Chorus Director - Elem.	I
Co-Curricular Chorus Director - H.S.	G
Co-Curricular Chorus Director - M.S.	H
Co-Curricular Orchestra Director - Elementary	H
Co-Curricular Orchestra Director - M.S.	E
Co-Curricular Orchestra Director - H.S.	D
Co-Curricular Summer Music Lessons - Elem. (2)	E
Coordinator/Community Service Program - H.S.	F
Coordinator/Community Service Program - M.S.	F
Future Business Leaders of America	J
Hershey Community Youth Alliance	J
Jazz Band Director - H.S.	C
Jazz Band Director - M.S.	E
Key Club (2)	F
Link Crew Coordinator - H.S. (2)	B
Link Crew Program Leader - H.S. (2)	E
Marching Band - Assistant Director - H.S.	D
Marching Band Choreographer - Band Camp - H.S.	I
Marching Band Color Guard Assistant - H.S.	H
Marching Band Color Guard Coordinator - H.S.	G
Marching Band Director - H.S.	B

Position	Group
Marching Band Drill Writer - HS	H
Marching Band Instructor - H.S.	H
Marching Band Percussion Instructor - H.S.	G
Marching Band Rehearsal Staff (2)	I
Marching Band Winter Indoor Color Guard Instructor	G
Marching Band Winter Indoor Color Guard Assistant Instructor	I
Marching Band Winter Indoor Percussion Instructor	G
Marching Band Winter Indoor Percussion Assistant Instructor	I
Math Counts Advisor - M.S. (2)	G
Math Team - H.S.	J
Memory Team - H.S.	J
Mini Thon - H.S. (2)	G
Model U.N. Advisor - H.S.	J
Musical Choreographer - H.S.	G
Musical Drama Director - H.S.	G
Musical Music Director - H.S.	G
Musical Producer - H.S.	F
Musical Set Crew Coordinator - H.S.	I
Musical Stage Director - H.S.	G
Musical Stage Manager - H.S.	I
Musical Vocal Coach - H.S.	G
National Honor Society Advisor - H.S.	G
NEXUS Advisor - H.S.	H
Outdoor Education Coordinator - M.S. - Kenbrook (3)	E
Outdoor Education Medical Preparation Coordinator - Kenbrook (2)	I
PA Jr. Academy of Science - H.S.	H
PA Jr. Academy of Science - M.S.	H
PA Youth Apprenticeship Program	C
Production Ticket Manager - H.S.	G
PBIS Coordinator - Elem.	F
PSAT Test Administration Coordinator - H.S.	I
Quiz Bowl - H.S.	J
SAT Fall Computer Supervisor 1 - H.S.	I
SAT Fall Computer Supervisor 2 - H.S.	I
SAT Fall Computer Supervisor 3 - H.S.	I
SAT Fall Math Instructor 1 - H.S.	I
SAT Fall Math Instructor 2 - H.S.	I
SAT Fall Math Instructor 3 - H.S.	I
SAT Fall Verbal Instructor 1 - H.S.	I
SAT Fall Verbal Instructor 2 - H.S.	I
SAT Fall Verbal Instructor 3 - H.S.	I
SAT Fall Workshop Director - HS	I

Position	Group
SAT Spring Computer Supervisor 1 - H.S.	I
SAT Spring Computer Supervisor 2 - H.S.	I
SAT Spring Math Instructor 1 - HS	I
SAT Spring Math Instructor 2 - HS	I
SAT Spring Verbal Instructor 1 - HS	I
SAT Spring Verbal Instructor 2 - HS	I
SAT Spring Workshop Director - HS	I
SAT Technical Support Coordinator - H.S.	I
Science Olympiad Coordinator - H.S. (2)	E
Science Olympiad Coordinator - M.S.	E
Slide Show Advisor - M.S.	I
Special Education Behavioral Specialist	B
Special Education Consultant (2)	A
Student Council Advisor - H.S.	F
Student Council 8th Grade Advisor - M.S.	I
Student Council 7th Grade Advisor - M.S.	I
Student Council 6th Grade Advisor - M.S.	I
Student Production - M.S. (2)	G
Summer School Coordinator - Pre K-5	H
Summer School Secretary - Elem.	I
Summer School Supervisor - Pre K-5	H
Summer School Special Education - K-12	H
Theater Costume Coordinator - H.S.	I
Theater Fall Play Director - H.S.	E
Theater Set Construction - H.S.	H
Theater Set Crew Coordinator - Fall/Spring Plays – H.S.	I
Theater Set Crew Coordinator - Fall/Spring Plays – H.S.	I
Theater Set Design - H.S.	I
Theater Spring Play Director - H.S.	E
Theater Technical Lighting/Sound - H.S.	G
Transition Coordinator - H.S.	F
Trojan Buddies - H.S. (2)	H
Trojan Trading Post Coordinator - HS	F
Web Crew Advisor - M.S. (3)	E
Yearbook Advisor - H.S.	E
Yearbook Advisor - Intermediate Elem.	J
Yearbook Advisor - M.S.	H
Yearbook Advisor - Primary Elem.	J
Yearbook Business Manager - H.S.	H
Youth in Government Advisor - H.S.	E
Youth in Government Assistant Advisor - H.S. (2)	G

Position	**Group**
Head Coaches – H.S.:	
Baseball	C
Basketball — Boys	B
Basketball — Girls	B
Cheerleading – Fall	E
Cheerleading – Winter	E
Cross Country – Boys & Girls	D
Diving - Boys & Girls	D
Field Hockey	B
Football	A
Golf	E
Lacrosse – Boys	C
Lacrosse – Girls	C
Soccer – Boys	C
Soccer – Girls	C
Softball	C
Swimming - Boys & Girls	B
Softball	C
Tennis – Boys	F
Tennis – Girls	F
Track & Field – Boys & Girls	C
Volleyball – Boys	D
Volleyball – Girls	D
Wrestling	B

Assistant Coaches / JV coaches - H.S.:	**Group**
Baseball	E
Basketball - Boys	D
Basketball - Girls	D
Cheerleading - Fall	G
Cheerleading - Winter	G
Cross Country - Boys & Girls	F
Field Hockey	D
Football	D
Golf	G
Lacrosse - Boys	E
Lacrosse - Girls	E
Soccer - Boys	E
Soccer - Girls	E
Softball	E

Swimming - Boys & Girls	D
Tennis - Boys	G
Tennis - Girls	G
Track and Field - Boys & Girls	E
Volleyball - Boys	F
Volleyball - Girls	F
Wrestling	D

Head Coaches - M.S.	**Group**
Basketball - Boys	D
Basketball - Girls	D
Cheerleading - Fall	G
Cheerleading - Winter	G
Cross Country - Boys & Girls	F
Field Hockey	D
Football	D
Soccer - Boys	E
Soccer - Girls	E
Track & Field - Boys & Girls - M.S.	E
Volleyball - Girls	F
Wrestling - M.S.	D

Assistant Coaches - M.S.:	**Group**
Basketball - Boys	F
Basketball - Girls	F
Cross Country - Boys & Girls	G
Field Hockey	F
Football	F
Soccer - Boys	G
Soccer - Girls	G
Track & Field - Boys & Girls - M.S.	G
Volleyball - Girls	G
Wrestling	F

Other Positions	**Group**
Cardio Room/Weight Room Supervisor - M.S. - Fall	F
Cardio Room/Weight Room Supervisor - M.S. - Winter	F
Cardio Room/Weight Room Supervisor - M.S. - Spring	F
Cardio Room Supervisor - H.S. - Fall	H
Cardio Room Supervisor - H.S. - Winter	H
Cardio Room Supervisor - H.S - Spring	H
Assistant Athletic Director - H.S.	E
Assistant Athletic Director - M.S.	F

Weight Room Supervisor - Fall	F
Weight Room Supervisor - Winter	F
Weight Room Supervisor - Spring	F
Weight Room Supervisor - Summer	D
Powerlifting Advisor - H.S.	D

Post Season Coaching Pay

The Derry Township School District ("District") and the Hershey Education Association ("HEA") agree to the following stipend system for compensating District coaches of teams who have extended seasons because of post-season playoffs. Only varsity coaches will be eligible to receive an additional stipend for post-season play and only for post-season play in furtherance of a Pennsylvania Interscholastic Athletic Association ("PIAA") championship or title as set forth in the attached guidelines. Any volunteer or additional coaches added to staffs during the playoff period will not be eligible for extra pay set forth herein. The following schedule shall apply for the duration of the current collective bargaining agreement:

Football (per week)	Head Coach	$500.00
	Assistants	$350.00
Basketball (per game)	Head Coach	$200.00
	Assistants	$125.00
Field Hockey/Soccer/lacrosse (per game)	Head Coach	$200.00
	Assistants	$125.00
Volleyball (per round robin)	Head Coach	$200.00
	Assistants	$125.00
Baseball/Softball (per game)	Head Coach	$200.00
	Assistants	$125.00
Golf (per week)	Head Coach	$200.00
	Assistants	$125.00
Wrestling (per week) (1 or 2 wrestlers)	Head Coach	$200.00
	Assistants	$125.00
(3 or 4 wrestlers)	Head Coach	$300.00
	Assistants	$200.00
(5 or more wrestlers)	Head Coach	$400.00
	Assistants	$275.00
Track/Swimming (per week) (4 or fewer qualifiers)	Head Coach	$200.00
	Assistants	$175.00

(5-9 qualifiers)	Head Coach	$300.00
	Assistants	$200.00
(10 or more qualifiers)	Head Coach	$400.00
	Assistants	$275.00
Cheerleading (per week)	Head Coach	$125.00
	Assistants	$75.00
Tennis (per week-team)	Head Coach	$250.00
	Assistants	$175.00
(2 or fewer qualifiers)	Head Coach	$200.00
	Assistants	$125.00
(3 or more qualifiers)	Head Coach	$250.00
	Assistants	$175.00
Cross Country (first week)	Head Coach	$250.00
	Assistants	$175.00
Cross Country (second week) (2 or fewer qualifiers)	Head Coach	$150.00
	Assistants	$75.00
(3 or 4 qualifiers)	Head Coach	$200.00
	Assistants	$125.00
(5-7 qualifiers)	Head Coach	$250.00
	Assistants	$175.00
Marching Band (per game)	Band Director	$250.00
	Assistants	$200.00

ARTICLE 5—EMPLOYMENT

Hours of work and other conditions of employment will be as follows:

5.01 School Closing and the Contract Year

(a) The contract year will be 190 teacher days, inclusive of the following:
   (i) Two six (6) hour teacher workdays
      i. One six (6) hour workday shall be scheduled by the teacher either in July or August.
      ii. One six (6) hour workday shall be scheduled by the district between semesters
      iii. The teacher shall determine what work is to be performed on each six (6) hour teacher workday.
   (ii) One six (6) hour teacher workshop day (trade day) will be completed by teachers.

i. Teachers that do not complete the one six (6) hour teacher workshop day be the date designated on the school calendar will not be compensated for one per diem day.
ii. Teacher workshops will be offered throughout the year beginning immediately after commencement.

(iii) One six (6) hour district selected trade day will be completed by teachers during the summer or on a designated day during the school year.

(b) The contract year for new hires shall be 193 teacher days.

(c) The District may apply for Act 80 days in accordance with Pennsylvania Department of Education Regulations.

(d) Extended Year Positions – The following positions will have additional contract days:

- High School Counselors – Twelve (12) additional days
- Middle School Counselors – Seven (7) additional days
- Elementary School Counselors – Three (3) additional days
- Newly Hired School Counselors – Three (3) additional days
- School Psychologists – Ten (10) additional days

Extended days shall be compensated at 100% of the employee's per diem rate, which shall be calculated by dividing the employee's salary for the school year as determined by the step level of the employee on the last day of the regular school year by one hundred ninety (190).

5.02 Evening Meetings

All bargaining unit employees shall attend two evening commitments. Evening commitments shall not exceed 2½ hours in duration for each commitment.

- Elementary Employees shall attend:
  - Back to School Night and
  - One activity from a defined optional evening commitment list
- Middle School Employees shall attend:
  - Back to School Night and
  - One activity from a defined optional evening commitment list
- High School Employees shall attend:
  - Back to School Night and
  - One activity from a defined optional evening commitment list

Evening commitments shall occur after the conclusion of the student day.

The optional evening commitments defined list shall be created jointly by respective HEA building representatives and their building administration or his/her designee.

5.03 Employee's Day

In order to provide sufficient time for staff meetings and to enable the staff to meet the obligation of their assignments, an employee's day may be eight hours in duration at the reasonable discretion of the Building Principal.

5.04 Preparation Time

All members of the bargaining unit who are assigned 5/8 of a schedule or more will be scheduled for a class preparation period of at least 40 consecutive minutes, during the student day, free from other assignments. The parties agree that attendance at an IEP meeting may be required during the class preparation period. The Administration will make all reasonable efforts to avoid scheduling IEP meetings during preparation time. In the event that IEP meetings are scheduled during an employee's preparation time more than twice in a calendar month, the employee shall receive equal compensation or time for the loss of a planning period. Any member of the bargaining unit assigned less than 5/8 will be given a 20-minute class preparation period free from other assignments.

5.05 Complaints

Complaints against an employee by an administrator, a School Board member or any other employee of the District shall be addressed pursuant to board policy.

Complaints against an employee by a parent or a member of the public will be discussed with the employee by an administrator within one week if it is oral, or shown to the employee within one week if it is in writing. If such complaint is in writing, the employee will be given the opportunity to submit a written response within two weeks after receiving it.

5.06 Professional Coverage

At times, it may be necessary for one professional to cover another professional's duty or duties. An Administrator may ask another employee who is free of professional responsibilities at the necessary time to provide coverage for another professional. If the coverage interferes with an employee's contractual planning time, an employee may receive reimbursement.

Payment will be at the rate indicated in section 4.07 ($40.00).
A 40 minute period shall constitute one hour's compensation.

5.07 Vacancies

If a vacancy occurs in the District in a professional position, the Superintendent will announce such a vacancy using the district's email system.

ARTICLE 6—EMPLOYEE BENEFITS

The District will provide part-time professional employees assigned to work at least one half of the school day employee coverage for the benefits described in 6.01 - 6.05. Such employees shall be entitled to purchase dependent coverage at the District's group rate.

The full-time employee benefits will be as follows:

6.01 Medical Insurance

The District shall, for all full-time employees and their defined dependents, provide a medical and prescription drug insurance plan.

Deductibles for the Plan shall be as follows:

2025 - 2026: $750/$1500
2026 - 2027: $750/$1500
2027 - 2028: $750/$1500
2028 - 2029: $750/$1500

The District shall provide a Preferred Provider Organization (PPO) Plan with a $5 generic/$35 brand pharmacy and $10 generic/$70 brand mail order drug plan. Use of mail order or an Act 207 pharmacy (typically 3 months of fills for the cost of two months) will be mandatory for maintenance drugs after the second pharmacy fill (initial prescription and one refill). The current mandatory generic prescription plan will be maintained.

Employee co-pays under the Plan shall be as follows:

$20 – Primary Care Physician (PCP)
$40 – Specialist
$100 – Emergency Room (Waived if admitted).

Employees shall elect one of the following categories of medical coverage: Employee only; Employee and Spouse; Employee and Child; Employee and Children OR Family.

Employee contributions toward cost of insurance: Each employee electing medical care coverage shall contribute as follows toward the respective level of coverage elected:

2025 - 2026: 12% of 2024 - 2025 COBRA rates (6% with participation in Wellness program) **AND** $90/per pay for spousal coverage.
2026 - 2027: 12% of 2025 - 2026 COBRA rates (6% with participation in Wellness program) **AND** $90/per pay for spousal coverage.
2027 - 2028: 12% of 2026 - 2027 COBRA rates (6% with participation in Wellness program) **AND** $100/per pay for spousal coverage.
2028 - 2029: 12% of 2027 - 2028 COBRA rates (6% with participation in Wellness program) **AND** $100/per pay for spousal coverage.

*Wellness Program: The Administration shall initiate a Wellness Program in which employees may participate to receive a reduction in their required contributions toward the premium costs for medical/prescription coverage, as specified in Article 6.01 of this Agreement. The Administration and the Association will work together to develop the Wellness Program.

**Spousal Coverage Surcharge: A spousal coverage surcharge shall apply if the spouse is eligible for health insurance offered by his/her employer, is self-employed in a trade or business which offers health insurance to its employees, or becomes eligible in Medicare supplemental and Medicare Part D. The spousal coverage surcharge will not apply if health insurance is not available or offered by the spouse's employer or the self-employed trade or business. The employee must provide written evidence from the employer of the spouse or self-employed trade or business to be exempt from such surcharge. Beginning July 1, 2025, Spousal Insurance will not be offered to new employees if the spouse is eligible for health insurance as described in this paragraph. A $100 per pay spousal surcharge will be applied if health insurance is not available or offered by the spouse's employer or the self-employed trade or business.

Opt-out – The District agrees to pay, each year, any full-time employee who voluntarily terminates all Section 6.01 coverage with the District Two Thousand dollars ($2,000). This payment will be made in two equal installments on the second regularly scheduled payday in December and June to all employees then on the payroll.

To be eligible for this payment, the employee must decline all Section 6.01 coverage for one (1) year from the effective date of benefit elections and must provide proof of other healthcare coverage, through a source other than the District, via spouse or otherwise. Consistent with applicable eligibility criteria, an employee who opts out of coverage through the District and subsequently alternative healthcare coverage due to a qualifying event (e.g., spouse's loss of employment or death) may select coverage hereunder during the course of the benefits year in accordance with the terms set forth above.

In the event the IRS holds that such opt-out payments results in medical benefits being a taxable benefit to all employees, such payments shall be discontinued and affected employees shall be permitted to re-enroll subject to the conditions indicated above.

Multiple family coverage will not be provided for married couples. Where both spouses are employed by the District and do not seek dependent coverage, each spouse must elect single coverage or one spouse may elect married coverage.

Notwithstanding the above provision setting forth medical insurance benefits, the parties agree that, during the duration of this Agreement, the District may elect to self-insure the above specified coverage, join a consortium to provide such coverage, and/or utilize the services of a Third Party Administrator in the provision of such coverage and processing of claims. As long as benefits levels and terms of coverage are not meaningfully altered and confidentiality of information is maintained, the District may undertake such action in

its discretion, with prior notice to HEA. In the event that such a change would meaningfully alter benefit levels and/or terms of coverage, the parties shall meet and discuss such changes before implementation. HEA's consent shall not be unreasonably withheld.

The outline of benefits in this Article is for illustrative purposes only. Specific coverage issues are governed by the terms set forth in the health insurance benefits booklet, copies of which are available in the District's Administrative Offices.

In the event that the particular plan is discontinued, the District shall seek comparable coverage, and if they cannot find comparable coverage, the parties agree that they shall reopen negotiations on the issue of health insurance coverage exclusively.

6.02 Life Insurance

The District will provide a $50,000 group term life insurance policy for each full-time employee.

6.03 Dental Insurance

The District will provide non-deductible dental insurance coverage for all full-time employees and their dependents. Specific coverage issues are governed by the terms set forth in the dental insurance benefits booklet, copies of which are available in the District's Administrative Offices.

The District will not provide coverage for adult orthodontia. The maximum annual benefits for all dental benefits other than orthodontics shall be $1250. For orthodontics, the maximum lifetime benefit shall be $1250.

Notwithstanding the above provision setting forth dental insurance benefits, the parties agree that, during the duration of this Agreement, the District may elect to self-insure the above specified coverage, join a consortium to provide such coverage, and/or utilize the services of a Third Party Administrator in the provision of such coverage and processing of claims. The District may undertake such action as long as benefit levels and terms are equivalent or better as mutually agreed to by the District and the Association, and confidentiality is maintained.

In the event that the particular plan is discontinued, the District shall seek comparable coverage, and if they cannot find comparable coverage, the parties agree that they shall reopen negotiations on the issue of dental insurance coverage exclusively.

6.04 Vision Insurance

The District will provide vision care programs for all full-time employees and their dependents. Specific coverage issues are governed by the terms set forth in the vision

insurance benefits booklet, copies of which are available in the District's Administrative Offices.

Notwithstanding the above provision setting forth vision insurance benefits, the parties agree that, during the duration of this Agreement, the District may elect to self-insure the above specified coverage, join a consortium to provide such coverage, and/or utilize the services of a Third Party Administrator in the provision of such coverage and processing of claims. The District may undertake such action as long as benefit levels and terms are equivalent or better as mutually agreed to by the District and the Association, and confidentiality is maintained.

In the event that the particular plan is discontinued, the District shall seek comparable coverage, and if they cannot find comparable coverage, the parties agree that they shall reopen negotiations on the issue of vision insurance coverage exclusively.

6.05 Personal Leave

Employees may be granted three (3) days of absence for personal reasons without loss of pay, providing a written request is submitted in advance to the Building Principal. Such written request may be denied if there are an excessive number of requests for any specific date. Any personal leave days not used will be added to the employee's accumulated sick leave total at the end of each school year, or the employee may elect to be reimbursed at the then current substitute rate per day for each unused day. Personal days will be allowed to accumulate up to five days per year. Personal days will not be permitted during the first or the last five student days of the school year, or in-service days.

6.06 Doctoral Study Leave

Employees who are doctoral students in an accredited program may be granted time for class attendance up to the maximum of five (5) days per year with no loss in personal days or pay, with pre-approval of the Superintendent.

6.07 Emergency Leave

Emergency leave may be granted by the Superintendent with no loss in pay; however, the day will be deducted from the employee's sick days.

6.08 Sick Leave Accounting

There will be up to ten (10) sick leave days added in each school year. Employees will be informed of their total accumulated sick days by the first pay period in September of each school year. An employee in active service for less than the full school year will have the sick leave reduced on a pro-rata basis. A professional employee may request sick leave days each school year for serious illness of a member of the employee's family. In-law and step relationships will have the same status as blood relationships.

6.09 Family and Medical Leave

The District and the Association shall comply with the requirements of the Family and Medical Leave Act of 1993 (FMLA). Neither the District nor the employees waive the right to exercise any prerogative or right under the act. If both spouses are employed by the District, each employee will be individually entitled to all rights. A year for FMLA purposes shall be a rolling calendar year.

6.10 Child Rearing Leave

Professional employees and temporary professional employees may be eligible for child rearing leave for a total period of up to one (1) calendar year. This leave shall include any FMLA leave taken for the birth, adoption, or foster care of a child so that eligible employees may take a total of one (1) calendar year of leave. Any portion of this leave which is not concurrently FMLA leave shall be unpaid.

An employee on child rearing leave who possesses three (3) years of credited service with the District will be entitled to receive insurance benefits as if an active employee. Only one child rearing leave will be granted per child. This leave must begin within the first year of the date of birth or adoption of the child and may not be used intermittently, except with the District's prior consent. When both parents are employed by the District, the combined leave for the birth/adoption shall be one year.

Application for child rearing leave must be made in writing and to the Superintendent no later than thirty (30) days in advance of the date leave is to begin and must specify the anticipated date of return. Dates of return should coincide with the start of a marking period as listed in the school calendar. Any request for a change in return date will be a request for intermittent child rearing leave and must be made through a new leave request.

6.11 Retirement Sick Leave

Retirement Service Increment benefits for service to the District will be calculated according to the following schedule:

- after 5 years service= 33-1/3% x substitute rate (not to exceed $100) x accumulated sick leave (to a maximum of 175 days)
- after 10 years service= 50% x same formula
- after 20 years service= 75% x same formula
- after 25 years service= 87% x same formula
- after 30 years service= 100% x same formula

These formulae will be used to calculate a severance pay to be paid to the eligible employee retiring pursuant to Act 96 of 1975.

If a teacher dies while employed by the District, a sum of money based on the above-stated formulae will be paid to the employee's designated beneficiary.

Any employee forced to retire because of permanent disability will receive a sum of money based on the above-state formula.

6.12 Extended/Uncompensated Leave

An employee who is unable to teach because of personal illness or disability and who has exhausted all sick leave available, and who is not eligible for a sabbatical leave, may request an extended/uncompensated leave. This leave may be granted and, once the leave is approved by the Board, it is irrevocable without the Board's consent. This leave may be granted, without pay or payment of fringe benefits, for a period of up to two years.

This leave will be granted only upon the written request of the attending physician, and it is understood that the District cannot guarantee reassignment to the same or a comparable position, upon return, if such is not available.

6.13 Long-term Disability

Long-term disability insurance will be provided to all professional employees who have exhausted all of their sick leave and their sick leave bank days. The insurance will provide for up to an integrated maximum of 60% of the employee’s salary up to a maximum of $3,000 per month. There shall be a waiting period of three (3) months.

6.14 Payment for Graduate Study

Each temporary and professional employee in the District taking graduate work will be eligible for the advance payment of the tuition cost, registration, technology fees and laboratory fees upon the approval of the Superintendent, with a tuition payment based upon the following schedule for each fiscal year in which the prepayment is made. Payment for registration, technology fees and laboratory fees will be paid in addition to the specified credit maximum. This maximum will be determined as of July 1st for each fiscal year.

Graduate Credit Eligibility/Maximum Tuition Schedule

- Level I Instructional Certification - In a Master’s program: not to exceed the cost equivalent to 9 Millersville University graduate credits per year.

- Level II Instructional Certification – In a degree/certificate program, or self-directed multi-credit track: not to exceed the cost equivalent to 9 Millersville University graduate credits per year.

- Level II Instructional Certification – not in a degree/certificate program, or self-directed multi-credit track: one course per year, up to three credits, not to exceed the cost equivalent to 6 Millersville University graduate credits per year.

To be eligible for payment for graduate study, an employee must complete an Application for Approved Course Reimbursement Form and provide evidence to the Superintendent that the course is being taken for approved credit. By submitting this Form, the employee agrees to continue teaching at the District for the two years immediately following completion of the graduate course. For purposes of repayment, the look-back date shall be either December 31 or June 30 following completion of the graduate course. If the employee violates this agreement, the employee will be required to repay: 100% of the payment if the employee leaves within the first school year and 50% of the payment if the employee leaves before the end of the second school year.

The District will recover any payment made to the employee who does not provide timely evidence of satisfactory completion (minimum grade "B" or "Pass") of such graduate course. Payment will not become part of the salary. No payment will be made for credits earned for participation in a fellowship or when tuition is paid by a scholarship or grant. Employees on leaves of absence are not eligible for payment for graduate study (unless such payment is approved as part of a sabbatical leave). Graduate course work will be in the area of the employee's certification or otherwise pre-approved by the Superintendent.

Graduate Cohort/Accelerated Degree Program Reimbursement

Each temporary and professional employee in the District enrolled in a graduate cohort and/or accelerated degree program will be eligible for the advance payment of the tuition cost, registration, and laboratory fees upon the approval of the Superintendent, with a tuition payment maximum of eighteen (18) times the Millersville University graduate tuition credit rate for each fiscal year in which the prepayment is made. Payment for registration and laboratory fees will be paid in addition to the eighteen (18) credit maximum. This maximum will be determined as of July 1st for each fiscal year.

To be eligible for payment for graduate study, an employee must complete an Application for Approved Course Reimbursement Form and provide evidence to the Superintendent that the course is being taken for approved credit. By submitting this Form, the employee agrees to continue teaching at the District for the four years immediately following completion of the graduate course. For purposes of repayment, the look-back date shall be either December 31 or June 30 following completion of the graduate course. If the employee violates this agreement, the employee will be required to repay the district according to the following schedule.

- In the first year immediately following completion – 100%
- In the second year immediately following completion – 75%
- In the third year immediately following completion – 50%
- In the fourth year immediately following completion – 25%

The District will recover any payment made to the employee who does not provide timely evidence of satisfactory completion (minimum grade “B” or “Pass”) of such graduate course. Payment will not become part of the salary. No payment will be made for credits earned for participation in a fellowship or when tuition is paid by a scholarship or grant. Employees on leaves of absence are not eligible for payment for graduate study (unless such payment is approved as part of a sabbatical leave). Graduate course work will be in the area of the employee’s certification or otherwise pre-approved by the Superintendent.

6.15 Sick Leave Bank

The purpose of the sick leave bank is to provide additional sick leave days to members of the bank in the event of a catastrophic illness or injury. Sick leave days from the bank may be granted to a member who, through a catastrophic illness or injury, is unable to perform the duties of his or her position.

Catastrophic is defined as an illness, injury, or physical or mental condition that is so severe that it is disabling in nature and that requires treatment by a physician and/or hospital admittance. Although some degree of permanency is usually involved, the disease need not necessarily be incurable or permanent. A catastrophic illness or injury results in the inability to pursue an occupation or perform services for wages because of physical or mental impairment.

- Examples of diagnosed illnesses that qualify for benefits of the program include, but are not limited to the following: cancer, heart disease, multiple sclerosis, stroke, and muscular dystrophy, bipolar disorder, and/or any other debilitating diseases or disorders.

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Eligibility and Membership:

- Open enrollment will occur upon hire or from July 1 until September 30 of each year.
- First-year employees are not encouraged to join as they will be given reprieve if an assessment occurred during their first year of employment, costing them only five days to join in their second year of eligibility.
- All contracted, permanent position employees in the district are eligible to join the Bank.
- An employee must have exhausted all sick, personal, and vacation time prior to use of the Bank.

Contribution of Days

- Upon enrollment, a member will contribute (5) five accumulated sick days. Any employee who wishes to join the Bank and was eligible to join previously must contribute the additional days that other members were assessed since his/her

second year of employment. The initial enrollment days will be assessed the first year of membership and, if necessary, the remaining days will be assessed on a graduated basis in the following years with no more than three (3) days taken each year.

- *Members will be assessed one day during October of each fiscal year. This yearly contribution may be waived or increased, depending upon depletion of 20% of the Bank.*
- *In the event a member of the District Sick Leave Bank has exhausted all of his/her sick days and an assessment occurs, that member who has utilized the bank, resulting in a zero sick leave credit, shall be assessed one personal day for the sick leave bank. Future assessments would return to sick day assessments upon accumulation of personal sick days (effective July 1, 2010).*
- *If an individual leaves the District immediately after using the sick leave bank, the District will have the right to hold any personal days equivalent to the number of sick days which would be regularly assessed upon the next school year, should such assessment occur (effective July 1, 2010).*
- Retiring and resigning HEA members may donate up to 20 sick days to the Bank.
- Once sick leave is donated to the Bank, it cannot be restored to the employee. Assessed sick leave is non-refundable and nontransferable upon transfer to another work site.

Granting of Bank Days:

The following regulations shall be observed in granting days from the Sick Leave Bank:

- No more than 30 days on any one request or 60 total days during any fiscal year will be given to an individual.
- Days shall be granted only after the member has exhausted all accumulated sick and vacation days. However, members do not need to exhaust all of their personal leave.
- Days shall be granted only for catastrophic illness, surgery, or injury which necessitates an absence from work.
- Days shall be granted only for absences from workdays and shall not be granted for holidays, vacation days, or other such days for which the member is not paid.
- All days granted shall be approved by the HEA President and a district representative (Benefits/Business) – hereafter known as “the Committee.”
- All unused days in the Bank at the end of the Bank year shall be carried over to the next school year (July 1 through June 30).
- A member may not use or draw from the Bank if he/ she is receiving compensation from the employer or any other organization or secondary employer from which compensation or benefit (workman's compensation, unemployment compensation, etc.) is received and where the injury was incurred during that employ or activity.

Applying for Sick Leave Days:

- Should a member have a catastrophic illness or injury necessitating the need for days in addition to his or her state and local sick leave days, the member may submit a request for days from the Bank.
- A member who requests days from the Bank must submit the Sick Leave Bank application to the Committee.
- The Committee may refuse to consider an application that does not contain the required information. The following information is required:
    1. Completion of the current attending medical physician's statement that shall include:
        a. Identification of the symptoms and manifestations of the illness and/or extent of injury.
        b. Anticipated date, if any, that the employee is eligible to return to work on a full-time basis.
        c. A physician's statement certifying that the member utilizing the bank is unable to perform normally required duties. Upon agreement by the District and the Association, a second physician statement may be required.
    2. Anticipated sick leave bank days, if any, for the follow-up examinations.
- If a member is critically ill and unable to complete the required forms, an application may be initiated by the HEA president at the request of the member or someone in the member's family.
- This application will be held confidential by the Committee.

Duties and Responsibilities of the Committee:

Duties and responsibilities of the governing committee shall be to:

- Overall- Keep the Bank solvent.
  1. Review in a called meeting all individual applications for sick leave bank days. A member or representative may be requested to appear before the Committee to substantiate his or her case.
  2. Determine the number of days approved up to 30 days for one request and up to a total of 60 in any one fiscal year on a second request.
  3. The committee will reserve the right to approve, disapprove, or modify the days requested.
  4. Respond in writing to all members who request leave within 15 working days after receiving the request.
- The Committee shall process all approved days and forward the information to the payroll department.
- If a member's request for sick leave is denied, the member may file a written appeal within ten working days, directed to the HEA president, requesting to appear in person before the Committee.
- The Committee may require a second medical opinion concerning a member's application for benefits.
- The Committee shall reserve the right to evaluate individual extenuating circumstances to determine eligibility for granting days beyond sixty (60) from the Bank.

- All official forms and records pertaining to the Bank will be maintained in The Benefits office.

Statutory Savings Clause

If any term or provision of these Guidelines is in conflict with applicable valid Federal or State law, such term or provision shall continue in effect only to the extent permitted by such law. If at any time thereafter, such term or provision is no longer in conflict with any Federal or State law, such term or provision as originally embodied in these Guidelines shall be restored in full force and effect. If any term or provision of these Guidelines is or becomes invalid or unenforceable, such invalidity or unenforceability, it shall not affect or impair any other term or provision of these Guidelines. However, these Guidelines shall be amended to conform with any legal mandates, if such amendment is necessary to the continued operation of the Sick Leave Bank.

Dissolution

In the event the District and the Association decide to dissolve the Sick Leave Bank, the remaining days shall be returned to the members participating in the bank. All members will receive an equal number of days, except that in no case will anyone receive more days than they contributed to the bank. If, after such a distribution, days still remain in the bank, the District and the Association shall meet to discuss a procedure for their distribution.

Procedures for Deciding Any Questions Not Covered in Policy

Any questions concerning membership, regulations, modifications, revisions, or application for sick leave bank days that may arise after adoption of this policy, and not specifically covered herein, shall be submitted to the Sick Leave Bank Committee, which shall make a recommendation to the HEA Executive Committee for a final decision.

Amendments

Amendments to the guidelines may be made by an affirmative vote of the Committee and a final decision by the Executive Committee.

6.16 Retirement Hospitalization/Major Medical

Full time employees who apply for and accept retirement under the Public School Employees' Retirement Code after their 57th birthday will be provided medical insurance benefits per section 6.01 during the period of their retirement but ending at age 65, with the following limitations:

(a) Equivalent benefits will be provided to full time employees except that dependent's coverage will be provided only to the retiree's spouse.

(b) The retiree must have been employed at least twenty (20) years in education, fifteen (15) of which were in the District.
(c) All eligible retired employees who retire after the start of the 2004-2005 school year are required to contribute toward the cost of medical insurance under the single or married provisions set forth in Section 6.01. The District shall provide all eligible retired employees with the prescription drug benefit provided in Section 6.01. Regardless of date of retirement, all eligible retired employees are responsible for the office visit co-pays and prescription drug deductibles as set forth in Section 6.01.
(d) Vision Insurance will be provided for those completing 30 years of service with the District, as specified in 6.04.
(e) The benefits will be suspended during any period which the retiree or the retiree's spouse is employed by an employer through which hospitalization/major medical insurance is available as an employer-provided benefit.
(f) In the event that the age for Medicare/Medicaid is changed from age 65, the Association and District agree to meet and discuss retiree eligibility under this section.

Full time employees who apply for and accept retirement under the Public School Employees' Retirement Code after their 55th birthday will be provided medical insurance benefits per section 6.01 during the period of their retirement but ending at age 65, with the following limitations:

(g) Equivalent benefits will be provided to full time employees except that dependent's coverage will be provided only to the retiree's spouse.
(h) The retiree must have been employed at least twenty (25) years with the District.
(i) All eligible retired employees who retire after the start of the 2004-2005 school year are required to contribute toward the cost of medical insurance under the single or married provisions set forth in Section 6.01. The District shall provide all eligible retired employees with the prescription drug benefit provided in Section 6.01. Regardless of date of retirement, all eligible retired employees are responsible for the office visit co-pays and prescription drug deductibles as set forth in Section 6.01.
(j) Vision Insurance will be provided for those completing 30 years of service with the District, as specified in 6.04.
(k) The benefits will be suspended during any period which the retiree or the retiree's spouse is employed by an employer through which hospitalization/major medical insurance is available as an employer-provided benefit.
(l) In the event that the age for Medicare/Medicaid is changed from age 65, the Association and District agree to meet and discuss retiree eligibility under this section.

6.17 Court Leave

An employee who is required to appear under subpoena or jury summons in a county common pleas or federal district court trial, other than as a party, will be excused without loss of net pay.

6.18 Bereavement Leave

Paid bereavement leave will be provided as follows:

(a) Up to five (5) days for the spouse, domestic partner, parent, mother-in-law, father-in-law, son, daughter, son-in-law, or daughter-in-law of the employee; must be taken within 30 calendar days of funeral, memorial service, celebration of life, etc.;
(b) Up to three (3) days for the grandparents, grandchildren, or siblings of the employee; must be taken within 30 calendar days of funeral, memorial service, celebration of life, etc.; or
(c) One (1) day for the day of the funeral, memorial service, celebration of life, etc. of the aunt, uncle, niece, nephew, brother-in-law, sister-in-law, or first cousin of the employee; however, if these relatives resided in employee's household on the date of death, up to three (3) days will be provided.
(d) For circumstances that do not meet the guidelines specified in the above sections (a), (b), or (c), an employee may seek approval from the Superintendent to grant additional funeral leave.

6.19 Association Leave

The Association shall be granted leave as deemed necessary by its President and the Superintendent for the purpose of conducting Association business. While on such approved leave, designated employees shall suffer no loss in salary, benefits, or other contractual or statutory advantages to which they are entitled. It will be the obligation of the Association to reimburse the District for any and all wages paid for substitute teachers or for the securing of members to cover classes during absences.

6.20 Flexible Spending Accounts

The District will make available to bargaining unit employees the opportunity to deduct IRS Section 125 allowable medical and child care expenses. The District shall determine whether this program will be self-administered or administered through a vendor of the District's choice, and also reserves the right to change this determination or the vendor at any time. The fiscal year for Section 125 accounts begins July 1st and ends June 30th of each contract year. Employees making such elections will be responsible for all administrative costs.

(a) In accordance with updated regulations under the Internal Revenue Code governing Section 125 unreimbursed medical FSA plans, the plan document will be amended to allow for the carryover of unused health FSA amounts, up to the maximum permitted by the IRS. This amount may change each fiscal year based

on IRS guidelines. Participants may use the carried-over funds for qualified medical expenses incurred during the subsequent plan year.

(b) Employees will be provided with either a debit card or checkbook to access FSA funds.

ARTICLE 7—GRIEVANCE PROCEDURE

7.01 Purpose

The purpose of this procedure is to secure, at the lowest possible level, equitable solutions to problems which may arise affecting employees. Both parties agree that these proceedings will be kept as informal as may be appropriate at any level of the procedure.

7.02 Definition

(a) "Grievance" means a dispute regarding the meaning, interpretation, or application of any provision in this agreement, or a complaint that the employer or its agents acted in bad faith or in an arbitrary or capricious manner in applying any established policy or practice governing or affecting the employees covered by this agreement.
(b) “Grievant” means the person or persons or the Association making the complaint.
(c) “Days” means business days (i.e., Monday through Friday).

7.03 General Procedures

It is important that grievances be processed as rapidly as possible. The number of days indicated at each level should be considered a maximum, and every effort should be made to expedite the process. The time limits specified may be extended by mutual, written agreement. In the event that a grievance is filed and any necessary party, including the grievant and/or a party from either the Association or the District, is unavailable, the grievance will be held in abeyance until all parties are available to proceed.

7.04 Levels of Grievance

(a) **Informal Conference:** A grievance will first be discussed with the appropriate administrator within ten days of the occurrence. The grievant may pursue the grievance alone or with an HEA representative.
(b) **Level One:** In the event the matter is not resolved informally, the grievance will be submitted in writing, signed by the grievant, and presented to the appropriate administrator within ten days following the informal conference.
(c) **Level Two:** In the event the matter is not resolved at Level One, the Association will present the grievance and all relevant documentation to the Superintendent within

ten days after presenting it to the administrator in Level One. Within ten days after receiving the grievance, the Superintendent will communicate his/her decision, in writing, to the administrator, the grievant, and the Association.

(d) **Level Three:** Within ten days after receiving the decision of the Superintendent, and if the dispute remains unresolved, the grievance may be submitted to impartial arbitration by the Association. If the parties cannot agree on the selection of the arbitrator, s/he shall be selected from a panel of seven provided by the Pennsylvania Bureau of Mediation.

The Board and the Association will not be permitted to assert in such arbitration proceeding any ground or to raise any issue not previously disclosed to the other party. The arbitrator will have no power to alter, add to, or subtract from the terms of this Agreement. Both parties agree to be bound by the award of the arbitrator. The fee and expenses of the arbitrator will be shared equally by the parties.

7.05 Costs

The costs for the services of arbitrator, including agency fees levied in the selection process, shall be shared equally by the employer and the Association. Any other expenses incurred shall be paid by the party incurring same.

7.06 Grievant and Association Rights

(a) The grievant has the right to be represented at all stages of the grievance procedure by a person selected or approved by the Association.
(b) No reprisals of any kind shall be taken by the employer or the Association or any agent thereof against any party in interest, any representative, any member of the Association, or any other participant in the grievance procedure.
(c) There shall be no settlement without Association approval.

7.07 Group Grievance

If in the judgment of the Association a grievance affects a group or class of employees, the Association may submit such grievance in writing directly to the superintendent. The processing of such grievances shall be commenced at Level Two.

APPENDIX A

DERRY TOWNSHIP (HERSHEY)
2025 - 2026 Salary Schedule

Step	B	M	M+10	M+20	M+30	M+45
1	$61,114	$62,726	$64,337	$65,948	$67,559	$69,171
2	$62,314	$63,926	$65,537	$67,148	$68,759	$70,371
3	$63,926	$65,537	$67,148	$68,759	$70,371	$71,982
4	$65,537	$67,148	$68,759	$70,371	$71,982	$73,593
5	$67,148	$68,759	$70,371	$71,982	$73,593	$75,204
6	$68,759	$70,371	$71,982	$73,593	$75,204	$76,816
7	$70,371	$71,982	$73,593	$75,204	$76,816	$78,427
8	$71,982	$73,593	$75,204	$76,816	$78,427	$80,038
9	$73,593	$75,204	$76,816	$78,427	$80,038	$81,649
10	$75,204	$76,816	$78,427	$80,038	$81,649	$83,261
11	$76,816	$78,427	$80,038	$81,649	$83,261	$84,872
12	$78,427	$80,038	$81,649	$83,261	$84,872	$86,483
13	$80,038	$81,649	$83,261	$84,872	$86,483	$88,094
14	$81,649	$83,261	$84,872	$86,483	$88,094	$89,706
15	$83,261	$84,872	$86,483	$88,094	$89,706	$91,317
16	$84,872	$86,483	$88,094	$89,706	$91,317	$92,928
17	$86,483	$88,094	$89,706	$91,317	$92,928	$94,539

DERRY TOWNSHIP (HERSHEY)
2026 - 2027 Salary Schedule

Step	B	M	M+10	M+20	M+30	M+45
1	$63,076	$64,688	$66,299	$67,910	$69,521	$71,133
2	$64,276	$65,888	$67,499	$69,110	$70,721	$72,333
3	$65,888	$67,499	$69,110	$70,721	$72,333	$73,944
4	$67,499	$69,110	$70,721	$72,333	$73,944	$75,555
5	$69,110	$70,721	$72,333	$73,944	$75,555	$77,166
6	$70,721	$72,333	$73,944	$75,555	$77,166	$78,778
7	$72,333	$73,944	$75,555	$77,166	$78,778	$80,389
8	$73,944	$75,555	$77,166	$78,778	$80,389	$82,000
9	$75,555	$77,166	$78,778	$80,389	$82,000	$83,611
10	$77,166	$78,778	$80,389	$82,000	$83,611	$85,223
11	$78,778	$80,389	$82,000	$83,611	$85,223	$86,834
12	$80,389	$82,000	$83,611	$85,223	$86,834	$88,445
13	$82,000	$83,611	$85,223	$86,834	$88,445	$90,056
14	$83,611	$85,223	$86,834	$88,445	$90,056	$91,668
15	$85,223	$86,834	$88,445	$90,056	$91,668	$93,279
16	$86,834	$88,445	$90,056	$91,668	$93,279	$94,890
17	$88,445	$90,056	$91,668	$93,279	$94,890	$96,501

APPENDIX A

DERRY TOWNSHIP (HERSHEY)
2027 - 2028 Salary Schedule

Step	B	M	M+10	M+20	M+30	M+45
1	$65,202	$66,814	$68,425	$70,036	$71,647	$73,259
2	$66,402	$68,014	$69,625	$71,236	$72,847	$74,459
3	$68,014	$69,625	$71,236	$72,847	$74,459	$76,070
4	$69,625	$71,236	$72,847	$74,459	$76,070	$77,681
5	$71,236	$72,847	$74,459	$76,070	$77,681	$79,292
6	$72,847	$74,459	$76,070	$77,681	$79,292	$80,904
7	$74,459	$76,070	$77,681	$79,292	$80,904	$82,515
8	$76,070	$77,681	$79,292	$80,904	$82,515	$84,126
9	$77,681	$79,292	$80,904	$82,515	$84,126	$85,737
10	$79,292	$80,904	$82,515	$84,126	$85,737	$87,349
11	$80,904	$82,515	$84,126	$85,737	$87,349	$88,960
12	$82,515	$84,126	$85,737	$87,349	$88,960	$90,571
13	$84,126	$85,737	$87,349	$88,960	$90,571	$92,182
14	$85,737	$87,349	$88,960	$90,571	$92,182	$93,794
15	$87,349	$88,960	$90,571	$92,182	$93,794	$95,405
16	$88,960	$90,571	$92,182	$93,794	$95,405	$97,016
17	$90,571	$92,182	$93,794	$95,405	$97,016	$98,627

DERRY TOWNSHIP (HERSHEY)
2028 - 2029 Salary Schedule

Step	B	M	M+10	M+20	M+30	M+45
1	$ 67,509	$ 69,121	$ 70,732	$ 72,343	$ 73,954	$ 75,566
2	$ 68,709	$ 70,321	$ 71,932	$ 73,543	$ 75,154	$ 76,766
3	$ 70,321	$ 71,932	$ 73,543	$ 75,154	$ 76,766	$ 78,377
4	$ 71,932	$ 73,543	$ 75,154	$ 76,766	$ 78,377	$ 79,988
5	$ 73,543	$ 75,154	$ 76,766	$ 78,377	$ 79,988	$ 81,599
6	$ 75,154	$ 76,766	$ 78,377	$ 79,988	$ 81,599	$ 83,211
7	$ 76,766	$ 78,377	$ 79,988	$ 81,599	$ 83,211	$ 84,822
8	$ 78,377	$ 79,988	$ 81,599	$ 83,211	$ 84,822	$ 86,433
9	$ 79,988	$ 81,599	$ 83,211	$ 84,822	$ 86,433	$ 88,044
10	$ 81,599	$ 83,211	$ 84,822	$ 86,433	$ 88,044	$ 89,656
11	$ 83,211	$ 84,822	$ 86,433	$ 88,044	$ 89,656	$ 91,267
12	$ 84,822	$ 86,433	$ 88,044	$ 89,656	$ 91,267	$ 92,878
13	$ 86,433	$ 88,044	$ 89,656	$ 91,267	$ 92,878	$ 94,489
14	$ 88,044	$ 89,656	$ 91,267	$ 92,878	$ 94,489	$ 96,101
15	$ 89,656	$ 91,267	$ 92,878	$ 94,489	$ 96,101	$ 97,712
16	$ 91,267	$ 92,878	$ 94,489	$ 96,101	$ 97,712	$ 99,323
17	$ 92,878	$ 94,489	$ 96,101	$ 97,712	$ 99,323	$ 100,934

APPENDIX B

SIDE LETTER AGREEMENT

Derry Township School District ("District") and the Hershey Education Association ("HEA") hereby agree to modify Section 4.08 of the current Collective Bargaining Agreement as follows. The parties agree to insert the following language into the agreement:

The Derry Township School District will use a supervision model that consists of the following two modes: **Formal Observation** and **Differentiated Supervision**.

Professional employees who received a "Satisfactory" summative rating in the previous two years are eligible to participate in Differentiated Supervision. Newly hired professional employees with tenure from another district are eligible to participate in Differentiated Supervision, but only after they have successfully completed one year in the Formal Observation Model. Temporary professional employees are not eligible to participate in Differentiated Supervision.

Professional employees will be assigned to Differentiated Supervision Modes for the length of the Cycle of Supervision except for the required year of **Formal Observation.** The Cycle of Supervision during the agreement is four years. As a result all professional employees will be assigned the **Formal Observation Mode** one year during the four year cycle. Each year, professional employees may request a preferred Supervision Mode, subject to approval by the

building principal. If an employee's request is denied, the principal will provide a written explanation outlining the rationale for the decision.

The supervising administrator will select a Differentiated Supervision Mode in collaboration with the teacher. All Differentiated Supervision Modes must be aligned to the *Danielson Framework for Teaching*. Additionally, while formal observations may not occur in Differentiated Supervision, it is recommended informal observations occur throughout the school year. The Derry Township School District reserves the right to remove a teacher from Differentiated Supervision at any time and place the teacher in the **Formal Observation Model** or assign the teacher to a **Performance Improvement Plan** with **Intensive Supervision**. In the event a teacher would be removed from Differentiated Supervision, the District will provide documentation that supports the decision with the professional employee. When a teacher is assigned to a Performance Improvement Plan with Intensive Supervision, the association will be notified and informed of the area / areas of difficulty so that a designee from the association may work with that individual in a "mentoring capacity." Professional employees removed from Differentiated Supervision will receive a written Performance Improvement Plan and will be required to follow the procedures as outlined in the Intensive Supervision Track.

Principals/Supervisors will provide a rating in the four domains for all teachers every year regardless of their model of supervision. Principals/Supervisors will use walk-throughs and other strategies to keep informed of the teacher's overall performance throughout the year. In the absence of data to the contrary, the rating assigned to a domain for the employee would revert to their most recent domain performance rating.

The following descriptions of Supervision Modes are to serve as examples:

Formal Observation - The evaluation of the professional employee's practice will be accomplished through formal and informal observations measured by research-supported best practices: *Danielson's Framework for Teaching**. The collaborative reflections of the observational data will focus the efforts of the teacher on a professional development plan to improve instructional practices and student achievement.

Peer Coaching Mode - Professional employees will work in dyads or triads to discuss and observe their own or another professional employee's pedagogy, student learning, curriculum aligned to the Pennsylvania Core Standards and other pertinent issues in a collaborative manner. The professionals will work together to define their professional needs and develop plans to assist them in the successful completion of the identified tasks including: specific target area(s), the evidence to be collected, observation dates, and a reflective session. Meeting notes, data collection tools, results of the observations, and the reflective sessions should be shared with the principal and used as evidence in the supervision and evaluation of the employee.

Self-Directed Model/Action Research Mode - Professional employees will develop a structured, on-going reflection of a practice-related issue (*Danielson Framework for Teaching*). Professionals may work individually or in small groups, two to four people, to complete the action research project. Meeting notes, resources, data collection tools, and the results of the reflective sessions should be shared with the principal and used as evidence in the supervision and evaluation of the employee.

Portfolio Mode - Professional employees will examine their own practice in relation to the Danielson Framework for Teaching and reflect in a written report and/or documented discussions with colleagues. Portfolios may be developed according to criteria established collaboratively by the administrator and the teacher based upon their interests or needs. Resources, data collection tools, and the results of the reflective sessions should be shared with the principal and used as evidence in the supervision and evaluation of the employee.

APPENDIX C

Limited Service Contracts Matrix										
2025 - 2026										
Step	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**I**	**J**
15	$9,210	$8,289	$7,367	$6,446	$5,525	$4,604	$3,684	$2,763	$1,843	$903
14	$8,881	$7,995	$7,104	$6,218	$5,328	$4,438	$3,552	$2,663	$1,776	$887
13	$8,552	$7,698	$6,842	$5,987	$5,130	$4,275	$3,420	$2,565	$1,710	$855
12	$8,224	$7,403	$6,579	$5,757	$4,935	$4,110	$3,289	$2,465	$1,645	$821
11	$7,894	$7,105	$6,315	$5,528	$4,738	$3,947	$3,158	$2,368	$1,579	$789
10	$7,565	$6,810	$6,052	$5,296	$4,539	$3,782	$3,025	$2,269	$1,513	$755
9	$7,236	$6,514	$5,790	$5,066	$4,342	$3,617	$2,894	$2,169	$1,448	$723
8	$6,907	$6,218	$5,525	$4,835	$4,145	$3,453	$2,763	$2,072	$1,381	$690
7	$6,579	$5,920	$5,263	$4,605	$3,948	$3,289	$2,631	$1,972	$1,316	$658
6	$6,249	$5,625	$5,000	$4,375	$3,749	$3,124	$2,500	$1,875	$1,249	$624
5	$5,920	$5,328	$4,737	$4,145	$3,552	$2,959	$2,369	$1,776	$1,183	$591
4	$5,593	$5,033	$4,473	$3,914	$3,355	$2,795	$2,237	$1,677	$1,119	$558
3	$5,263	$4,737	$4,210	$3,684	$3,158	$2,631	$2,106	$1,579	$1,053	$526
2	$4,934	$4,440	$3,948	$3,455	$2,959	$2,466	$1,973	$1,479	$987	$493
1	$4,604	$4,144	$3,683	$3,224	$2,762	$2,303	$1,843	$1,381	$921	$459

Limited Service Contracts Matrix										
2026 - 2027										
Step	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**I**	**J**
15	$9,487	$8,538	$7,588	$6,639	$5,691	$4,742	$3,795	$2,846	$1,898	$930
14	$9,147	$8,235	$7,317	$6,405	$5,488	$4,571	$3,659	$2,742	$1,829	$913
13	$8,809	$7,929	$7,048	$6,167	$5,284	$4,403	$3,522	$2,642	$1,761	$881
12	$8,470	$7,625	$6,776	$5,929	$5,083	$4,233	$3,387	$2,539	$1,694	$846
11	$8,131	$7,318	$6,504	$5,694	$4,880	$4,065	$3,253	$2,439	$1,626	$813
10	$7,792	$7,015	$6,234	$5,455	$4,675	$3,896	$3,116	$2,337	$1,558	$778
9	$7,453	$6,709	$5,963	$5,218	$4,473	$3,726	$2,981	$2,234	$1,492	$745
8	$7,114	$6,405	$5,691	$4,980	$4,269	$3,556	$2,846	$2,135	$1,423	$711
7	$6,776	$6,098	$5,421	$4,743	$4,066	$3,387	$2,710	$2,032	$1,356	$678
6	$6,436	$5,794	$5,150	$4,507	$3,862	$3,218	$2,575	$1,931	$1,287	$643
5	$6,098	$5,488	$4,879	$4,269	$3,659	$3,048	$2,440	$1,829	$1,219	$609
4	$5,761	$5,184	$4,607	$4,031	$3,455	$2,879	$2,304	$1,727	$1,152	$575
3	$5,421	$4,879	$4,336	$3,795	$3,253	$2,710	$2,170	$1,626	$1,084	$542
2	$5,082	$4,574	$4,066	$3,558	$3,048	$2,540	$2,033	$1,523	$1,016	$508
1	$4,742	$4,268	$3,794	$3,321	$2,845	$2,372	$1,898	$1,423	$948	$473

APPENDIX C

Limited Service Contracts Matrix 2027 - 2028										
Step	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**I**	**J**
15	$9,771	$8,794	$7,815	$6,838	$5,861	$4,884	$3,909	$2,932	$1,955	$958
14	$9,421	$8,482	$7,537	$6,597	$5,653	$4,709	$3,769	$2,825	$1,884	$941
13	$9,073	$8,167	$7,259	$6,352	$5,443	$4,535	$3,628	$2,721	$1,814	$907
12	$8,724	$7,853	$6,979	$6,107	$5,235	$4,360	$3,489	$2,615	$1,745	$871
11	$8,375	$7,538	$6,700	$5,865	$5,027	$4,187	$3,350	$2,512	$1,675	$837
10	$8,026	$7,225	$6,421	$5,619	$4,816	$4,012	$3,209	$2,407	$1,605	$801
9	$7,676	$6,910	$6,142	$5,374	$4,607	$3,838	$3,071	$2,301	$1,536	$767
8	$7,328	$6,597	$5,861	$5,129	$4,397	$3,663	$2,932	$2,199	$1,465	$732
7	$6,979	$6,281	$5,584	$4,886	$4,188	$3,489	$2,791	$2,093	$1,397	$698
6	$6,630	$5,967	$5,304	$4,642	$3,978	$3,314	$2,652	$1,989	$1,325	$662
5	$6,281	$5,653	$5,025	$4,397	$3,769	$3,139	$2,513	$1,884	$1,256	$627
4	$5,934	$5,339	$4,746	$4,152	$3,559	$2,966	$2,373	$1,779	$1,187	$592
3	$5,584	$5,025	$4,466	$3,909	$3,350	$2,791	$2,235	$1,675	$1,117	$558
2	$5,234	$4,711	$4,188	$3,665	$3,139	$2,616	$2,094	$1,569	$1,047	$523
1	$4,884	$4,396	$3,908	$3,420	$2,931	$2,443	$1,955	$1,465	$977	$487

Limited Service Contracts Matrix 2028 - 2029										
Step	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**I**	**J**
15	$10,064	$9,058	$8,050	$7,043	$6,037	$5,031	$4,026	$3,020	$2,014	$987
14	$9,704	$8,736	$7,763	$6,795	$5,822	$4,850	$3,882	$2,909	$1,940	$969
13	$9,345	$8,412	$7,477	$6,543	$5,606	$4,671	$3,737	$2,803	$1,868	$934
12	$8,986	$8,089	$7,189	$6,290	$5,392	$4,491	$3,594	$2,693	$1,797	$897
11	$8,626	$7,764	$6,900	$6,041	$5,177	$4,313	$3,451	$2,588	$1,725	$862
10	$8,267	$7,442	$6,613	$5,787	$4,960	$4,133	$3,306	$2,479	$1,653	$825
9	$7,907	$7,118	$6,326	$5,535	$4,745	$3,953	$3,163	$2,370	$1,582	$790
8	$7,548	$6,795	$6,037	$5,283	$4,529	$3,773	$3,020	$2,265	$1,509	$754
7	$7,189	$6,469	$5,751	$5,032	$4,314	$3,594	$2,875	$2,155	$1,438	$719
6	$6,828	$6,146	$5,463	$4,781	$4,097	$3,414	$2,732	$2,048	$1,365	$682
5	$6,469	$5,822	$5,176	$4,529	$3,882	$3,234	$2,589	$1,940	$1,293	$646
4	$6,112	$5,499	$4,888	$4,277	$3,666	$3,055	$2,445	$1,832	$1,222	$610
3	$5,751	$5,176	$4,600	$4,026	$3,451	$2,875	$2,302	$1,725	$1,150	$575
2	$5,391	$4,852	$4,314	$3,775	$3,234	$2,694	$2,156	$1,616	$1,078	$539
1	$5,031	$4,528	$4,025	$3,523	$3,019	$2,517	$2,014	$1,509	$1,006	$502

2/27/2025
Date

Barbara J Clouser
HERSHEY EDUCATION ASSOCIATION

February 24, 2025
Date

DERRY TOWNSHIP SCHOOL DISTRICT